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PART I.

Government of India Notifications, Appointments, Promotions, etc.

KAISAR-I-HIND MEDAL.

NOTIFICATION.

Calcutta, the 1st January 1906.

No. 1.—His Excellency the Viceroy and Governor-General is pleased to announce that His Majesty the King, Emperor of India, has been graciously pleased to award the Kaisar-i-Hind Medal for Public Service in India of the First Class to—

The REVEREND J. C. R. EWING, M.A., D.D., Principal of the Forman Christian College, Lahore, and President of the Executive Committee of the Kangra Valley Earthquake Relief Fund.

The REVEREND FERDINAND HAHN, Superintendent of the Purulia Leper Asylum.

JANKIBAI, widow of Daulatram Umrasing, Bombay.

G. D. OSWELL, ESQUIRE, M A., Principal, Rajkumar College, Raipur.

BABU PURNENDRA NARAYAN SINHA, M.A., B.L., Government Pleader, Bankipore.

The REVEREND CANON EDWARD SELL, D.D., M R.A.S., Secretary of the Madras Committee of the Church Missionary Society.

LIEUTENANT-COLONEL ROBERT SHORE, M.D., Indian Medical Service (Bengal), late Residency Surgeon, Mewar.

His Excellency the Viceroy and Governor-General is pleased to award the Kaisar-i-Hind Medal for Public Service in India of the Second Class to—

ABDUL KADAR, ESQUIRE, Secretary to the Muhammadan Plague Committee at Mhow, Central India.

MUFTI AZIZ-UL-HASAN, Sub-Registrar of Gorakhpur, United Provinces.

RAO BAHADUR BANGALORE PERUMAL ANNASWAMI MUDALIAR, Municipal Commissioner of Bangalore, Mysore.

The REVEREND ANTHONY WATSON BROUGH, Pastor of the London Mission, Erode, Coimbatore District, Madras.

MISS EMMA CARR, late Inspectress of Girls' Schools, Madras.

MIRZA KALICH BEG FREDUN BEG, ESQUIRE, Deputy Collector in Sind.

HONORARY CAPTAIN RICHARD FRANCIS KNIGHT, late Assistant to the Superintendent, Medical College Hospital, Calcutta.

SRIMATI MAHADEVI, Lady Superintendent of the Kanya Patshala in Dehra Dun, United Provinces.

SISTER MARY of St. Vincent, Mother Superior of St. John's Convent, Rangoon, Burma.

MOKSHAGUNDAM VISVESVARAYA, ESQUIRE, Bombay Public Works Department, Acting Sanitary Engineer, Poona.

NADIRSHAH NOWROJEE KHUJOORINA, Merchant of Dharmsala, Punjab.

CHARLES WYLKINS SIMKINS, ESQUIRE, of the Amguri Tea Estate in Eastern Bengal and Assam.

GNANAMUTU STEPHEN, ESQUIRE, Honorary Magistrate and Municipal Commissioner, Rangoon, Burma.

RAI SAHIB SUNDER LAL of Betul, Central Provinces.

The REVEREND JOHN CAMERON YOUNG, M.B., C.M., of the Keith Falconer Mission at Aden.

H. H. RISLEY,
Secretary to the Government of India, Home Department.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Calcutta, the 4th January 1906.

No. 1. The services of Mr. E. A. Guest, Extra Assistant Commissioner, are placed at the disposal of the Government of Bengal.

No. 4.—The services of Babu Sasi Bhusan Chaudhuri, Subordinate Judge and Officiating Additional District and Sessions Judge, are replaced at the disposal of the Government of Bengal.

SANITARY—PLAGUE.

The 4th January 1906.

No. 1.—Lieutenant-Colonel W. B. Bannerman, M.D., I.M.S. (Madras), Director, Plague Research Laboratory, Parel, is granted privilege leave for three months, with effect from the 16th November 1905.

No. 2.—Captain G. Lamb, M.D., I.M.S. (Bengal), is appointed to officiate as Director of the Plague Research Laboratory, Bombay, during the absence on leave of Lieutenant-Colonel W. B. Bannerman, M.D., I.M.S., or until further orders, in addition to his special duty under the orders of the Sanitary Commissioner with the Government of India.

JUDICIAL.

The 2nd January 1906.

No. 1.—The services of Captain W. F. C. Tayler, Cantonment Magistrate, on leave, are placed temporarily at the disposal of the Government of the Punjab for employment in the Cantonment Magistrates' Department.

No. 4.—The services of Captain J. W. H. Lyon, Officiating Assistant Cantonment Magistrate, Mhow, are replaced at the disposal of His Excellency the Commander-in Chief in India, with effect from the date on which he is relieved of his duties.

H. H. RISLEY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

CIVIL VETERINARY ADMINISTRATION.

Calcutta, the 5th January 1906.

No. 13—80-21.—Mr. R. E. Montgomery, M.R.C.V.S., Civil Veterinary Department, is appointed with effect from the 8th December 1905, to make, under the orders of the Inspector General, Civil Veterinary Department, a special investigation into the diseases of camels.

J. WILSON,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Calcutta, the 5th January 1906.

No. 1.—Mr. A. L. Wright, Examiner of Accounts, is granted furlough for six days in extension of that notified in Public Works Department Notification No. 214, dated 18th November 1905.

L. M. JACOB,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATION.

Fort William, the 1st January 1906.

No. 1-I.-1.

The following additions to the Table of Salutes to Native Princes and Chiefs have been approved by His Majesty's Government, and are published for general information:—

Permanent Salute.

The Sawbwa of Yawnghwe . . . 9 guns.

Personal Salutes.

His Highness Mir Sir Faiz Muhammad Khan, Talpur, G.C.I.E., of Khairpur . 17 guns.

His Highness Maharaja Lokindra Sir Bhawani Singh Bahadur, K.C.S.I., of Datia . 17 guns.

L. W. DANE,

ORDER OF THE STAR OF INDIA.

NOTIFICATION.

Fort William, the 1st January 1906.

No. 1-*S.I.*

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that His Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointments to and promotions in the said Order:

To be a Knight Grand Commander.

His Highness Saramad-i-Rajaha-i-Bundelkhand Maharaja Mahindra Sawai Sir PRATAP SING Bahadur, G.C.I.E., of Orchha.

To be Knights Commanders.

The Honourable Mr. JOSEPH BAMPFYLDE FULLER, C.S.I., C.I.E., Indian Civil Service, Lieutenant-Governor of Eastern Bengal and Assam.

The Honourable Lieutenant-Colonel HAROLD ARTHUR DEANE, C.S.I., Chief Commissioner and Agent to the Governor-General, North-West Frontier Province.

Sir EDWARD FITZGERALD LAW, K.C.M.G., C.S.I., lately an Ordinary Member of the Council of the Governor-General.

His Highness Raja BHURE SINGH, C.I.E., of Chamba.

To be Companions.

The Honourable Mr. JOHN WILLIAM PITT MUIR-MACKENZIE, Indian Civil Service, Member of the Council of the Governor of Bombay.

The Honourable Mr. JUSTICE CECIL MICHAEL WILFORD BRETT, Indian Civil Service, Puisne Judge of the High Court of Judicature at Fort William in Bengal.

The Honourable Mr. APCAR ALEXANDER APCAR, President of the Bengal Chamber of Commerce, and an Additional Member of the Council of the Governor-General for making Laws and Regulations.

The Honourable Mr. LANCELOT HARE, C.I.E., Indian Civil Service, Member of the Board of Revenue, Land Revenue Department, Bengal, and an Additional Member of the Council of the Governor-General for making Laws and Regulations.

The Honourable Nawab Bahadur KHWAJA SALIMULLAH of Dacca, an Additional Member of the Council of the Governor-General for making Laws and Regulations.

The Honourable Mr. HERBERT BRADLEY, Indian Civil Service, first Member of the Board of Revenue, Madras, and an Additional Member of the Council of the Governor of Fort St. George for making Laws and Regulations.

The Honourable Mr. JAMES MCCRONE DOUIE, Indian Civil Service, Settlement Commissioner of the Punjab, and a Member of the Council of the Lieutenant-Governor of the Punjab for making Laws and Regulations.

The Honourable Mr. FRANK CAMPBELL GATES, Indian Civil Service, Chief Secretary to the Government of Burma, and a Member of the Council of the Lieutenant-Governor of Burma for making Laws and Regulations.

GEORGE CASSON WALKER, Esquire, Indian Civil Service, Assistant Minister (Finance) to His Highness the Nizam's Government.

JOHN MITCHELL HOLMS, Esquire, Indian Civil Service, Chief Secretary to the Government of the United Provinces, at present on Special duty as a Member of the Excise Committee.

PERCY SEYMOUR VESSEY FITZGERALD, Esquire, lately Political Agent at Mahi Kantha.

By Order of the Grand Master,

L. W. DANE,

Secretary to the Most Exalted Order of the Star of India.

ORDER OF THE INDIAN EMPIRE.

NOTIFICATION.

Fort William; the 1st January 1906.

No. 1-*I. E.*

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following promotions in and appointments to the said Order:

To be Knights Grand Commanders.

Major-General Sir EDMOND ROCHE ELLES, K.C.B., K.C.I.E., lately an Ordinary Member of the Council of the Governor-General.

His Highness Nawab Sidi Sir AHMED KHAN SIDI IBRAHIM KHAN, K.C.I.E., of Janjira.

To be a Knight Commander.

Major ARTHUR HENRY MCMAHON, C.S.I., C.I.E., Political Department of the Government of India, lately British Commissioner, Seistan Arbitration Commission.

To be Companions.

The Honourable Rai SRI RAM Bahadur, an Additional Member of the Council of the Governor-General for making Laws and Regulations.

Surgeon-General WILLIAM RICHARD BROWNE, M.D., Indian Medical Service, Surgeon-General with the Government of Madras.

The Honourable Mr. MONTAGUE DE POMEROY WEBB, Chairman of the Karachi Chamber of Commerce, and an Additional Member of the Council of the Governor of Bombay for making Laws and Regulations.

Major FREDERICK DOVETON MAXWELL, Indian Army, Officiating Commissioner of the Irrawadi Division, Burma.

HUGH WILLIAM ORANGE, Esquire, Director-General of Education in India.

Major CHARLES ARCHER, Political Agent and Deputy Commissioner, Quetta and Pishin.

LIONEL MALING WYNCH, Esquire, Indian Civil Service, Private Secretary to the Governor of Madras.

CHARLES RAITT CLEVELAND, Esquire, Indian Civil Service, Inspector-General of Police, Central Provinces.

ARTHUR WILLIAM UGLOW POPE, Esquire, Traffic Superintendent of the Oudh and Rohilkhand Railway.

NICHOLAS DODD BEATSON BELL, Esquire, Indian Civil Service, lately Officiating Director of Land Records and Agriculture, Bengal.

GEORGE FREDERICK WILLIAM THIBAUT, Esquire, Ph.D., Principal, Muir Central College, Allahabad.

Major WILLIAM ARTHUR WATSON, Indian Army, Commandant, Imperial Cadet Corps.

Major ALAIN JOLY DE LOTBINIERE, R.E., Superintending Engineer, Western Circle, Mysore State, at present employed in Kashmir.

Captain ARTHUR FRANCIS FERGUSON-DAVIE, D.S.O., Indian Army, 53rd Sikhs, lately Commandant, Northern Waziristan Militia.

Captain AUBREY JOHN O'BRIEN, lately Officiating Deputy Commissioner, Kangra District.

HERBERT CUNNINGHAM CLOGSTOUN, Esquire, lately Adviser to His Highness the Maharaj Rana of Dholpur and now Tutor to His Highness the Maharaja Holkar.

THOMAS ROBERT JOHN WARD, Esquire, Executive Engineer, Public Works Department, Irrigation Branch, Punjab, lately Irrigation Officer with the Seistan Arbitration Commission.

Shams-ul-Ulama Khan Bahadur HOSHANGJI JAMASPJI DASTUR of Poona.

Sardar Bahadur ARJUN SINGH of Chahal in the Amritsar District.

By Order of the Grand Master,

L. W. DANE,

Secretary to the Most Eminent Order of the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATION.

Fort William; the 1st January 1906.

No. 1 (n)-G. B.

His Majesty the KING, EMPEROR OF INDIA, has been pleased to confer the honour of Knighthood on—

The Honourable Mr. Justice GEORGE EDWARD KNOX, Indian Civil Service, Puisne Judge, High Court of Judicature at Allahabad.

The Honourable Mr. Justice RALPH SILLERY BENSON, Indian Civil Service, Puisne Judge of the High Court of Judicature at Fort St. George, Madras.

The Honourable Mr. Justice HARVEY ADAMSON, C.S.I., Indian Civil Service, Chief Judge, Chief Court, Lower Burma.

The Honourable Mr. WALTER CHARLETON HUGHES, C.I.E., Chairman, Bombay Port Trust, and an Additional Member of the Council of the Governor of Bombay for making Laws and Regulations.

ALEXANDER PEDLER, Esquire, C.I.E., Director of Public Instruction, Bengal, and Vice-Chancellor of the Calcutta University.

WILLIAM DICKSON CRUICKSHANK, Esquire, C.I.E., Secretary and Treasurer, Bank of Bengal.

JAMES BUCKINGHAM, Esquire, C.I.E., lately of Assam.

L. W. DANE,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William; the 1st January 1906.

No. 2-I. C.

His Excellency the Viceroy and Governor-General is pleased to confer upon Sardar Bahadur Bangul Khan, Jogezai Kakar, of Zhob in Baluchistan, the title of Nawab as a personal distinction.

No. 3-I. C.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Raja as a personal distinction, upon—

D. Meka Rungayya Appa Row, Bahadur, Zemindar of Wuyyur, Pargana Nuzvid, Kistna District, in the Madras Presidency.

Durga Prasadh Singh, of Jharia, Manbhum District, Bengal.

Rai Brij Narain, Landholder of Padrauna, Gorakhpur District, United Provinces.

No. 4-I. C.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Dewan Bahadur, as a personal distinction, upon—

Rao Bahadur Buddhavarappu Narayanamurti Pantulu Garu, Deputy Collector and Chairman of the Municipal Council of Vizagapatam, in the Madras Presidency.

The Honourable Lalapet Annachalaiyar Govinda Raghava Aiyar, an Additional Member of the Council of the Governor of Madras for making Laws and Regulations.

Rai Bahadur Chaube Raghunath Dass, Diwan of the Kota State, Rajputana.

No. 5-*I. C.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Mahamahopadhyaya, as a personal distinction, upon—

M. R. Ry. V. Swaminatha Aiyar, Tamil Pandit, Presidency College, Madras.

Kaviraj Dwarka Nath Sen, of Calcutta.

Babu Satis Chandra Acharyaya, of Calcutta.

Pandit Kali Kisor Tarkaratna, Surma Valley, Assam.

No. 6-*I. C.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur, as a personal distinction, upon—

Colonel Abdul Majid Khan, Foreign Minister, Patiala State, Punjab.

Ardashir Edulji Tata, late a Preventive Officer, Matunga, of the Bombay Salt Department.

Chowdri Elahi Bakhsh, Zemindar, Thar and Parkar District, in the Bombay Presidency.

Maulavi Nizam-ud-din, Deputy Collector, in the United Provinces.

Saiyid Amjad Husain, Honorary Magistrate, Ellichpur Central Provinces.

Maulavi Sharaf-ul-Haq, Assistant Superintendent, Settlement Department, Hyderabad State.

Muhammad Israr Hasan Khan, Nasir-ul-Maham (Judicial Minister) of the Bhopal State, Central India.

Khan Sahib Shahzada Muhammad Ismail Bahadur, Resaldar-Major of the Zhob Levy Corps, Baluchistan.

Mir Azim Khan, head of the Chaurozai section of the Shahwani tribe in Baluchistan.

No. 7-*I. C.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur, as a personal distinction, upon—

Babu Hari Mohan Bose, Vice-Chairman of the Howrah Municipality, Bengal.

Babu Rajendra Kumar Bose late District Judge of Noakhali, Eastern Bengal.

Babu Ram Sadai Mukerjee, Chief Inspector in charge of the Reserve of the Inspector-General of Police, Calcutta

Babu Ram Chandra Mintri, of Kalimpong, Darjeeling.

Babu Pyari Mohan Bose, Deputy Magistrate of Backergunj, Eastern Bengal.

Babu Kumudini Kunt Banerjee, Principal of the Rajshahi College, Eastern Bengal.

Pandit Ram Dat, Extra Assistant Conservator of Forests, United Provinces.

Munshi Kanhaiya Lal, retired Deputy Collector of Rai Bareli, United Provinces.

Bakhshi Sohan Lal, Pleader, Chief Court, Punjab.

Kodandera Kuttaiya, Assistant Commissioner, Coorg.

Arcot Vasudeo Moodaliar, Examiner of Local Accounts, in the Central Provinces.

Subadar-Major Mahadeo Pande, Mandalay Battalion, Burma Military Police.

Mr. Valaiyattur Venkayya, Acting Epigraphist in Madras.

Babu Behari Lal Chandra, Registrar of Calcutta.

No. 8-*I.C.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur, as a personal distinction, upon—

M. R. Ry. Valuttur K. Ramanuja Chariyar Avargal, Secretary to the Board of Revenue (Settlement Department) in the Madras Presidency.

M. R. Ry. Pagavati Velayudham Avergal, Deputy Collector and Acting Assistant Commissioner, Revenue Settlement, in the Madras Presidency.

Venkatrao Dattatraya Yennemadi, Deputy Collector, Kanara District, in the Bombay Presidency.

Vithalrai Himatram Dave, Daftardar to the Agent to the Governor in Kathiawar, in the Bombay Presidency.

Jashanmal Kimatrai, retired Inspector of Police, in the Bombay Presidency.

Nagindas Javerchand, of Surat, in the Bombay Presidency.

Pandit Damodar Rao Shrikhande, President of the Municipality, Damoh, Central Provinces.

Raoji Janardhan Bhide, Superintendent of the Dewas State (Senior Branch), Central India.

No. 9-*I.C.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Sardar Bahadur, as a personal distinction, upon—

Sardar Achhar Singh, Jagatpura village, Tahsil Tarn-Taran, District Amritsar, Punjab.

Mehrab Khan, Bugti, of Baluchistan.

No. 10-*I.C.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib, as a Personal distinction, upon—

Muhammad Anwar-ud-din, grandson of the late 2nd Prince of Arcot, Madras Presidency.

Muhammad Safdar Husain, Deputy Collector and Revenue Officer, Madras Municipal Corporation.

Siddik Ali Faridunbeg Mirza, retired Deputy Educational Inspector, Hyderabad (Sind).

Maneckjee Nanabhai, member of the Cantonment Committee, Deesa, in the Bombay Presidency.

Maulavi Muhammad Ibrahim, Inspector of Schools, Bengal.

Mian Ghulam Mohi-ud-din, Tour Superintendent, Office of Private Secretary to His Honour the Lieutenant-Governor, Punjab

Sheikh Umar Bakhsh, merchant of Bawarna, Kangra District, Punjab.

Saiyid Muhammad Haider Husain Haidari, Hospital Assistant, Main Dispensary, Khandwa, Central Provinces.

Sahibzada Muhammad Sadik Khan, Home Member, State Council, Tonk, Rajputana.

Mir Alam Khan, Mengal, of the Levy Service, Baluchistan.

Mir Mian Khan, Kurd, Jemadar of the Bolan Levy Service, in Baluchistan.

Khair Muhammad, Hathi Khel, of Bannu, in the North-West Frontier Province.

Munshi Sher Muhammad, British Native Agent in Sarikol, Chinese Turkestan.

Haji Abbas-bin-Muhammad, late Agency Munshi, Bahrein, Persian Gulf.

Sheikh Saiyid Khuda Bakhsh, Superintendent, Meshed Agency Office, Khorasan.

Jemadar Fazldad Khan, 13th Duke of Connaught's Lancers (Watson's Horse), village Sasral, Tahsil Gujar Khan, District Rawalpindi, Punjab.

Babu Khudadad, Inspector of Works, North-Western Railway.

Mauladad Khan, Mani Khel Ghilzai, Native Assistant to the Transport Registration Officer, No. 6 Circle, Quetta, Baluchistan.

Ghulam Murtaza Khan, Native Attaché with Sardar Muhammad Ayub Khan, Lahore.

Kazi Fakir Ahmad, Native Personal Assistant to the Agent to the Governor-General in Baluchistan.

Subedar Ghulam Husain, 124th Baluchistan Infantry.

Risaldar Mir Abdul Rahman Khan, 58th Silladar Camel Corps.

Ressaidar Karam Khan, 58th Silladar Camel Corps

No. 11-*I.C.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Sahib, as a personal distinction, upon—

Nawranga Marwari Rai, Deputy Superintendent of the Buxar Central Jail.

Pandit Gobaria, of Garbyang, Almora District, United Provinces.

Kanhai Singh, Jailor, Bareilly District Jail, United Provinces.

Pandit Nitya Nand, Accountant, Muktesar Laboratory, United Provinces.

Sahu Ram Ratan, Government Treasurer of Thakurdwara, Moradabad District.

Lala Mangat Ram, Manager of the Bashahr State, Simla District.

Lala Kanhaya Lal, merchant of Paprola, Kangra District, Punjab.

Chaudhri Malla Singh, Jagirdar Indaura, Tahsil Narpur, Kangra District, Punjab.

Lala Rocha Ram of Abbottabad in the North-West Frontier Province.

Seth Lakhmi Chand, Banker and Honorary Magistrate, Dera Ismail Khan, North-West Frontier Province.

Babu Sarat Chander Mukerjee, Chief Clerk, Traffic Superintendent's Office, and Honorary Assistant Traffic Superintendent, Oudh and Rohilkhand Railway.

Sona Mal, Senior Hospital Assistant of the Jail and Hospital at Myanaung, Burma.

No. 12-*I.C.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib, as a personal distinction, upon—

M. R. Ry. Pydah Vencatachalapatti Garu, Member of the Municipal Council and of the Port Conservancy Board, Cocanada, in the Madras Presidency.

Joseph Gnanayutham Samidas Nadar, Hospital Assistant, in the Madras Presidency.

Mr. Keshav Janardhan Patankar, Sub-Engineer, Public Works Department, in the Bombay Presidency.

Showkiram Pribhdas, late Extra Deputy Conservator of Forests, in the Bombay Presidency.

Dhondu Khandoji, retired Inspector of Police, Berar.

No. 13-*I.C.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Sardar, as a personal distinction, upon—

Munshi Jiwan Singh, retired Tahsildar in the Punjab.
Lambardar Hakim Singh, Daroli Khurd village, Jullundar District, Punjab.

No. 14-*I.C.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Kyet thaye zaung shwe Salwé ya Min, as a personal distinction, upon—

Maung Myat Tun Aung, T.D.M., Extra Assistant Commissioner, Burma.

Maung Po (3), T.D.M., retired Extra Assistant Commissioner, Burma.

No. 15-*I.C.*

His Excellency the Viceroy and Governor-General is pleased to confer upon Maung Tha Ban (2), Myook, Burma, the title of Thuye gaung ngwe Da ya Min as a personal distinction.

No. 15(*a*)-*I.C.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Ahmudan gaung Tazeik ya Min, as a personal distinction, upon—

Maung Kyaw Nyein, Myook, Extra Assistant Commissioner, Burma.

Maung Hla Paw Thu, Inspector of Police, Burma.

The 4th January 1906.

No. 13-*G. B.*—With reference to Foreign Department Notification No. 1870-G. B., dated the 5th September 1905, Mr. Hormasji Cawasji Dinshaw, Acting Consul for Portugal at Aden, resumed charge of his office on the 4th December 1905.

No. 19-*G.*—Lieutenant G. D. Ogilvie, Indian Army, a probationer for the Political Department, is appointed to be a Political Assistant of the 3rd class, with effect from the 15th December 1905.

Lieutenant Ogilvie is posted as Assistant Political Agent and Assistant Commissioner in Quetta and Pishin.

The 5th January 1906.

No. 46-*I. A.*—Major L. Impey, a Political Agent of the 3rd class, is appointed temporarily to be Famine Commissioner in Rajputana with effect from the 1st January 1906, *vice* Mr. H. R. C. Dobbs, C.I.E., proceeding on leave.

L. W. DANE,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 5th January 1906.

No. 62-*P.*—Mr. A. J. Currie is confirmed in class VI of the Enrolled List, with effect from the 20th of December 1905.

No. 63-*P.*—The following reversions and promotions of officers of the Account Department are notified :—

With effect from the 7th of December 1905, in consequence of the grant of privilege leave to Mr. Balak Ram—

Mr. K. L. Datta to officiate in class II,
Mr W. H. E. Mellor to officiate in class III,
Mr. H. Bhimasena Rau to officiate in class IV, and
Mr. T. H. Worgan to officiate in class V, of the Enrolled List.

With effect from the 15th of December 1905—

Mr. F. J. Atkinson to revert to class III of Accountants General.

With effect from the 23rd of December 1905—

Mr. K. L. Datta to revert to class III,
Mr. W. H. E. Mellor to revert to class IV,
Mr. H. Bhimasena Rau to revert to class V, and
Mr. T. H. Worgan to revert to class VI, of the Enrolled List.

With effect from the same date—

Mr. M. N. Bhattacharyya to revert to class II,
Mr. G. C. Ray to revert to class III,
Mr. U. L. Majumdar to revert to class IV,
Mr. P. G. Jacob to revert to class V, and
Mr. J. Prasad to revert to class VI, of the Enrolled List.

No. 64-*P.*—Major W. G. R. Corduc, R.E., Mint Master, Bombay, is, with effect from the 23rd of December 1905, granted privilege leave for three months and furlough for eight months in continuation.

Captain A. L. C. McCormick, R.E., is appointed to officiate as Mint Master, Bombay' during the absence on leave of Major Corduc, R.E., or until further orders.

W. S. MEYER,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 1st January 1906.

HONORARY DISTINCTIONS.

No. 1.—The Viceroy and Governor-General in Council has the highest gratification in announcing that in commemoration of the visit to India of General His Royal Highness the Prince of Wales, His Majesty the King Emperor has been graciously pleased to honour the following Regiments by conferring on them the title of "KING EDWARD'S OWN" with permission to wear on their colors and appointments His Majesty's Royal Cypher :—

6th Prince of Wales's Cavalry.

11th Prince of Wales's Own Lancers (Probyn's Horse).

102nd Prince of Wales's Own Grenadiers.

2nd Prince of Wales's Own Gurkha Rifles (The Sirmoor Rifles).

His Majesty the King Emperor has also been graciously pleased to appoint General His Royal Highness the Prince of Wales to be Colonel-in-Chief of the following Regiments and has conferred on them the honour of being designated the "PRINCE OF WALES'S OWN" with permission to wear on their colors and appointments the Prince of Wales's plume :—

18th Tiwana Lancers.

26th Light Cavalry.

38th and 39th Central India Horse.

1st Sappers and Miners.

14th Ferozepore Sikhs.

61st Pioneers

130th Baluchis.

1st Gurkha Rifles (The Malaun Regiment).

REWARDS.

ORDER OF BRITISH INDIA.

No. 2.—In recognition of their services with the Seistan Boundary Commission, His Excellency the Governor-General in Council is pleased to notify the admission of the undermentioned native officers to the Order of British India, with effect from the 1st January 1906 :—

To the 2nd class, with the title of Bahadur.

Risaldar Sher Muhammad Khan, 35th Scinde Horse.

Subadar Karam Dad Khan, *Khan Bahadur*, 124th Duchess of Connaught's Own Baluchistan Infantry.

Risaldar Sajawat Khan, 58th Silladar Camel Corps.

2. The above native officers will be considered as extra to the establishment of the Order, until absorbed by the lapse of one appointment in every three vacancies.

The 5th January 1906.

APPOINTMENTS.

PERSONAL STAFF.

No. 3.—The Viceroy and Governor General has been pleased to make the following appointments on His Excellency's personal staff, with effect from the dates specified :—

To be Extra Aides-de-Camp.

Lieutenant G. H. C. Earl of Rocksavage, 9th (Queen's Royal) Lancers. Dated 15th December 1905.

Second-Lieutenant the Hon'ble A. H. Strutt, Nottinghamshire Imperial Yeomanry. Dated 10th December 1905.

COMMANDS.

No. 4.—Colonel C. W. Park, A.-D.-C., British Service, Deputy Adjutant General in India, to be a Brigade Commander, with the temporary rank of Brigadier-General whilst so employed, *vice* Major-General A. G. Creagh, C.B., Royal Artillery, vacated. Dated 1st January 1906.

LONDON GAZETTE.

No. 5.—The following extract is published for general information:—

London Gazette, dated 6th December 1905, page 8739.

WAR OFFICE, PALL MALL,
5th December 1905.

* * * * * * * * * *

BREVET.

The undermentioned Lieutenant-Colonels to be Colonels:—

William K. Downes, D.S.O., Commandant, 11th Rajputs. Dated 10th September 1905.

Albert E. Leslie, Commandant, 112th Infantry. Dated 10th September 1905.

Richard C. Onslow, Indian Army, Deputy Judge Advocate General, India. Dated 11th September, 1905.

* * * * * * * * * *

PROMOTIONS.

INDIAN ARMY.

No. 6.—The following promotions are made, subject to His Majesty's approval —

To be Lieutenant-Colonel.

30th October 1905.

Major George Murray, 23rd Cavalry (Frontier Force).

To be Captain.

2nd January 1906.

Lieutenant Charles Brook Riley, 25th Punjabis.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 6, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 17th November 1905.

From the 25th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 18th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

Rates of subscription.	Per annum. R	a.	p.
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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Offg. Publisher, Gazette of India.

NOTICES.

"All communications relating to applications for leave to file specifications and for registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, Imperial Secretariat Buildings, Calcutta."

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not " designs " within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo volumes, paper cover, 13 annas or *1s. 1d.* Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Department of Commerce and Industry, Government Place, West, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ " .	3-12	4-8	6
¼ " .	1-14	2-4	4

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE.

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1905 the price of these articles will be as follows :—

Quinine	1-pound tin,	R16,	or post-free,	R16-8
	½	„	R8,	„	R8-6
	¼	„	R4,	„	R4-6
Cinchonidine	1	„	R12,	„	R12-8
	½	„	R6,	„	R6-6
	¼	„	R3,	„	R3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates :—

1lb	tin	R16	or post-free	R16-8.
½lb	„	R8	„	R8-6.
¼lb	„	R4	„	R4-4.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal :—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903, 1903-1904 and 1904-1905 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* N.B.—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

D. C. PHILLOTT, Major,
Offg. Secretary, Board of Examiners.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 2nd January 1906.

LIABILITIES.	R	a.	p.
Capital paid up . .	2,00,00,000	0	0
Reserve Fund . . .	1,36,00,000	0	0
Public Deposits at Head Office . 84,71,065 9 1 (R a. p.); Public Deposits at Branches 68,35,382 11 9	1,53,06,448	4	10
Other Deposits at Head Office and Branches .	11,69,27,631	13	11
Bank Post Bills, etc. . .	3,76,865	13	1
Sundries	28,62,386	2	4
RUPEES .	16,90,73,332	2	2

ASSETS.	R	a.	p.
Government Securities . .	1,07,11,412	0	0
Other authorized Investments	74,20,281	0	0
Loans on Government and other authorized Securities .	4,05,81,460	13	5
Accounts of Credit on Government and other authorized Securities . . .	3,56,26,047	9	3
Bills discounted and purchased	3,17,58,088	0	5
Balances with other Banks .	18,63,216	14	11
Bullion	...		
Dead Stock	19,6[illegible],928	2	10
Stamps	12,316	8	0
Sundries	11,34,839	1	7
	13,10,70,190	2	5
Cash and Currency Notes at Head Office *1,98,05,444 5 9 (R a. p.); Cash and Currency Notes at Branches †1,81,97,697 10 0	3,80,03,141	15	9
RUPEES .	16,90,73,332	2	2

* Includes Sovs. and ½ Sovs., value	R38,72,625	0	0
† Do. do. do.	„ 2,33,992	8	0
	R41,06,617	8	0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 4th January 1906.

C. M. BASTIN,
Offg. Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 8 per cent.
Percentage 28·05

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 18th December 1905.

No. 136.—Captain H. Wood, R.E., Assistant Superintendent, 1st grade, having, on return from leave, assumed charge of his duties on the afternoon of the 9th December 1905, is appointed to officiate as Deputy Superintendent, 2nd grade, and the following reversion is made from the 10th December 1905 :—

Captain M. O'C. Tandy, R.E., Officiating Deputy Superintendent, 2nd grade, to revert to his substantive appointment of Assistant Superintendent, 1st grade.

No. 137.—The following temporary promotions are made with effect from the 16th December 1905, *vice* Major F. W. Pirrie, I. A., Officiating Deputy Superintendent, 1st grade, on furlough :—

Captain H. H. Turner, R.E., Deputy Superintendent, 2nd grade, to officiate as Deputy Superintendent, 1st grade.

Captain M. O'C. Tandy, R.E., Assistant Superintendent, 1st grade, to officiate as Deputy Superintendent, 2nd grade.

The 5th January 1906.

No. 141.—The following promotions are made with effect from the 5th January 1906, *vice* Munshi Ikbaluddin, Sub-Assistant Superintendent, 1st grade, retired:—

Mr. P. Kennegy, Sub-Assistant Superintendent, 2nd grade, to be Sub-Assistant Superintendent, 1st grade.

Munshi Abdul Rahim, Sub-Assistant Superintendent, 3rd grade, to be Sub-Assistant Superintendent, 2nd grade.

T. F. B. RENNY-TAILYOUR, Bt. Lieut.-Colonel, R.E.,
for Surveyor General of India.

ROYAL INDIAN MARINE.

NOTIFICATION.

FURLOUGH AND LEAVE.

Bombay, 29th December 1905.

No. 34.—The undermentioned Officer is permitted to proceed on leave out of India on private affairs, under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II; the specified period to count from the date of being struck off duty:—

Engineer E. A. Vill, for 12 months.

F. H. ELDERTON,
for Director, Royal Indian Marine.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Peshawar, the 29th December 1905.

No. 116.—Whereas it appears to the Honourable the Agent to the Governor-Genera and Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely, Assistant Commissioner's Court-house at Nowshera:

It is hereby declared that the undermentioned land is required for the said purpose:—

Specification of land.

District.	Parganah.	Mauza.	Area in acres.	Direction.	Boundaries.	Place where the plans may be inspected.
Peshawar .	Nowshera .	Nowshera Khurd.	2 acres	North	Grand Trunk Road.	Deputy Commissioner's Office, Peshawar.
				South .	Village lands and Railway line.	
				East . .	Village lands.	
				West .	Lands of Firoz Khan.	

This declaration is made under the provisions of section 6, Act I of 1894, and under section 7 of the said Act, the Deputy Commissioner, Peshawar, is hereby directed to take order for the acquisition of the land specified above.

J. E. DICKIE, Colonel, R.E.,
Secretary to the Honourable the Agent to the Governor-General and
Chief Commissioner, N.-W. Frontier Province,
P. W. Department.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT—IRRIGATION BRANCH.

Irrigation Operations of Fasl Rabi of 1905-06 up to 30th November 1905.

Canal Division.	Water distributed during November 1905. Depth of water at Regulating gauge. Authorized maximum gauge.	Actual throughout.	Gross consumption, cubic feet per second. Authorized full supply.	Actual average throughout.	Land irrigated (approximate). Zilla.	Acres.	Rainfall. Number of years on which average is struck.	Average.	During month.	Chief Crops (approximate.) Name of Crops.	Area irrigated during November 1905.	Area irrigated to end of November 1905.	Area irrigated to end of November 1904.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MAJOR IRRIGATION WORKS. Swat River Canal—					Peshâwar	59,371	19	0·37	...	Wheat	28,691	32,089	40,727	The canal ran for 27 days
										Barley	4,604	5,365	6,435	
Supply utilized	...	...	...	612						Rape	1,026	1,674	1,593	
										Miscellaneous	9,274	16,006	11,423	
Escapage	...	...	...	4						Sugarcane*	...	4,237	4,381	
Total	6·10	5·08	865	616		59,371	...	...	...		43,595	59,371	64,564	
MINOR IRRIGATION WORK. Kabul River Canal—					Peshâwar	10,290	8	0·01	...	Wheat	2,006	2,233	3,477	The canal ran throughout the month.
Supply utilized	...	...	...	159						Barley	754	856	531	
										Rape	9	133	...	
										Miscellaneous	2,646	4,873	3,170	
Escapage	...	...	...	...						Sugarcane*	...	2,195	1,553	
Total	4·50	2·80	330	159		10,290	...	...	...		5,415	10,290	8,731	
GRAND TOTAL	...	...	...	...		69,661	...	...	...		49,010	69,661	73,295	

* Sugarcane being irrigated in both seasons, the area sown and irrigated in the previous Kharif is now included in the Rabi statement.

J. J. MULLALY,
Joint-Secretary for Irrigation, N.-W. Frontier Province.

Lahore, the 28th December 1905.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16TH TO 22ND DECEMBER 1905.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balances of Government Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native States coin.	Total.	New Rupees and small coins delivered to Treasuries and Currency Department.	New Rupees made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	With-drawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	25	12	...	37	46	...	46	4	37*	...	12	53	...	...	...
Bombay	11	1	...	12	72	...	72	...	15	28	1	44	...	...	...

* Inclusive of 8 of purchased silver brought on the Mint premises but not yet received.

C. M. PORTER Colonel, R.E.,
Master of the Mint.

His Majesty's Mint;
Calcutta, the 2[illegible]th December 1905.

POST OFFICE.

NOTIFICATION.

Calcutta, the 5th January 1906.

No. 7-*Ap.*—Mr. J. Hogan, superintendent of post offices, 3rd grade, is appointed to act in the 2nd grade, with effect from the 22nd November 1905, during the absence on leave of Mr. J. R. Webster, superintendent of post offices, 2nd grade, or until further orders.

A. U. FANSHAWE,
Director-General of the Post Office of India.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 5th January 1906.

No. 41.—Offices reported opened and closed during the week ending 30th December 1905:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Kamardin Karez . .	Sind and Baluchistan	21st December .	Opened.
Lohardaga . . .	Bengal	23rd December .	Opened.
Pipli (Merwara) . .	Rajputana	22nd December .	Opened.

A. L. H. PALMER,
Offg. Director, Traffic Branch.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st December 1905.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS							4 PER CENT. LOANS							4½ PER CENT. LOANS			GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1900-01.	of 1893-94.	TOTAL.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	of 1870.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	TOTAL.	
Balance of 15th December 1905	89,09,100	1,59,87,600	10,16,56,400	2,21,70,200	1,19,94,300	13,51,600	...	15,31,60,100	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,21,62,433
Add— Amount of transferred to in London . . .	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to	...	...	...		...	...	...	...	...	...	...	...	...	...	..	...	...	..	...
Amount enfaced at Bombay up to 16th December 1905 . .	...	...	...	1,000	...	...	..	1,000	...	...	...	...	...	...	..	.	..	...	1,000
Amount enfaced at Calcutta between 16th and 31st December 1905 . . .	...	2,000	...	...	...	...	...	2,000	...	.	..	...	..	..	...	...	..	...	2,100
	89,09,100	1,59,89,600	10,16,56,400	2,21,71,200	1,19,94,300	13,51,600	...	15,31,63,100	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,21,65,433
Deduct—																			
Amount written off in the London Registers . .	...	...	55,100	2,000	...	5,000	...	62,100	...	..	...	...	...	...	...	..	...	...	62,100
Balance on 31st December 1905	89,09,100	1,59,89,600	10,16,01,300	2,21,69,200	1,19,94,300	13,46,600	...	15,31,01,000	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,21,03,333

NOTE.—From 9th June 1867 to 31st Oct. 1905 enfaced from India 11,405 lakhs, re-transferred from London 11,119 lakhs.
„ 1st Nov. 1905 „ 15th Nov. „ ditto ... ditto 3 „
„ 16th Nov. „ „ 30th „ „ ditto 1 lakh. ditto 4 „
„ 1st Dec. „ „ 15th Dec. „ ditto 6 lakhs. ditto 14 „
„ 16th „ „ „ 31st „ „ ditto ... ditto 1 „

11,413 lakhs. 11,141 lakhs.
11,141 „

Balance against India . 272 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 5th January 1906.

W. D. CRUICKSHANK,
Secretary and Treasurer.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

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Messrs. H. S. King & Co., 65 Cornhill, and 9, Pall Mall, London.
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* Agents for sale of the Legislative Department publications.

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Books and Acts required for the public service should be obtained through Local Governments to whom the applicant is subordinate.

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The amounts within parentheses are for packing and postage.

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Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India—Serum-Therapy of Plague in India; Reports by Mr. W. M. Hafekine, C.I.E., and various officers of the Plague Research Laboratory, Bombay, Edited with an introduction by Lieutenant-Colonel W. B. Bannerman, M.D, B.Sc., F.R.S.E., I.M.S. New series, No. 20. Super Royal 4-to. Board. 14*a*. or 1*s*. 4*d*. (3*a*.)

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Accounts of the Trade of the Portuguese Possessions in India in the year 1903-04 and the four preceding years. Foolscap. Paper cover. 2a. or 3d. (1a.)

LIST OF BOOKS PUBLISHED FROM SEPTEMBER TO DECEMBER 1905.

LEGISLATIVE DEPARTMENT.

The Indian Railways Act, 1890 (Act IX of 1890), as modified up to 1st June 1905. R1-2a. (2a.)

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Act No. XIII of 1859 (an Act to provide for the punishment of breaches of contract by Artificers, Workmen and Labourers in certain cases), as affected by Act No. XVI of 1874. Anna 1-9. (1a.)

The Excise Act, 1896 (XII of 1896), as modified up to 1st August 1905. 8a. (1a.)

The Whipping Act, 1864 (Act No. VI of 1864), as modified up to the 1st August 1905. 3a. 6p. (1a.)

The Indian Registration Act, 1877 (Act III of 1877), as modified up to the 1st August 1905. 11a. or 1s. (2a.)

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Imperial Library List of Additions, Third Series, with subject index. Nos 10, 11, 12, 13. Super Royal 4to. Paper cover. 8a. or 9d. (2a.) each.

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DEPARTMENT OF REVENUE AND AGRICULTURE.

Records of the Botanical Survey of India. Vol. IV. No. 2. "An Epitome of the British Indian Species of Impatiens by Sir J. D. Hooker, G.C.S.I., C.B., F.R.S., Part II. Royal 8vo. Paper cover. 3a. or 4d. (1a.)

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Flora of the Upper Gangetic Plain and of the Adjacent Siwalik and Sub-Himalayan Tracts by J. F. Duthie, Esq., B.A., F.L.S. (Caprifoliaceæ to Campanulaceæ). Vol. I, Part II. Royal 16mo. Paper cover. R1-8a. or 2s. 3d. (1a.)

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Akbarnamah (Eng.) Vol. 2. Fasc. 2 @ 1*2a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST APRIL TO 30TH SEPTEMBER 1905.

Monthly Weather Review, January to June 1905. (Illustrated by 8 plates) Quarto. Paper cover. R1 per month.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 6, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Debenture No. 000283 of 4 per cent. of 1888 of the Cawnpur-Achnera Section of the Rajputana and Malwa Railway for R600, originally standing in the name of Madho Parshad, and last endorsed to Mt. Ramdae, Guardian of Ram Bharosae, minor, the proprietress, by whom it was never endorsed to any other person having been lost, notice is hereby given that payment of the above debenture and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the undersigned. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

Name of advertiser—RAM BHAROSE,
Residence—Cawnpur Chowk Bazar.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The sixty-eighth Annual General Meeting of subscribers to the above Fund will be held in the Town Hall on Saturday, the 27th January 1906, at 3 P. M., to receive the Report of the Directors, to lay before the Meeting the Books of the Fund together with an abstract statement of the accounts and a list of subscribers and incumbents in accordance with the Fund Rule 58, and to fill by election under Rule 5 the three vacancies caused by the retirement by rotation of three Directors, also to elect Auditors for the ensuing year, as required by Rule 8.

By order of Directors,

RIVERS HOWE,
Secretary.



SUPPLEMENT TO

The Gazette of India.

No. 1.] CALCUTTA, SATURDAY, JANUARY 6, 1906.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs., on Thursday, the 28th December 1905, based on the India Daily Weather Reports of the period.

During the week under review the weather has been feebly unsettled in two areas, *viz.*, the Assam Valley and the neighbouring parts of Upper Burma and Bengal and over the north-west Himalayas and Baluchistan. In neither area was there any distinct storm, but scattered showers were received on most days of the week. The principal falls (exceeding 1" in 24 hours) were :—1·61" at Chittagong on the 24th, 1·08" at Sonemarg on the 25th, and 1·60" at Sonemarg on the 26th.

The rainfall table shows that the week's fall more or less exceeded the normal in Upper Burma, East Bengal, the Assam Valley, the Dinajpur sub-division and in Baluchistan.

Except over the two areas mentioned above the weather was dry throughout the week. Over the greater part of the country the anticipated fall for the week under review is small, but over the south of the Peninsula moderate rain is ordinarily received and this was absent during the period under review. At the close of the week conditions were unsettled over the Persian area, Baluchistan and north-west India, and rain on the plains, and snow on the hills appeared probable.

RAINFALL DIVISION (WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 28th December 1905.			Rainfall data from 1st December 1905 to 28th December 1905.			Seasonal percentage departure from normal.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9	10
		Inches.	Inches.	Inches.	Inches.	Inches.	Inches.		
1. Bay Islands	Port Blair	0	1·12	−1·12	13·57	6·36	+7·21	+113	+159
2. Lower Burma (Rangoon).	...	0	0·02	−0·02	0·99	0·27	+0·72	+267	+296
3. Upper Burma (Mandalay).	...	0·12	0·03	+0·09	1·56	0·40	+1·16	+290	+289
4. Delta of Bengal	Narayanganj	0·51	0·03	+0·48	0·56	0·41	+0·15	+37	−87
	Calcutta	0	0·02	−0·02	0	0·17	−0·17	−100	−100
5. Brahmaputra Valley (Sibsagar)	...	0·64	0·07	−0·57	0·75	0·30	+0·45	+150	−52
6. Himalayas and Sub-Himalaya, East.	Dinajpur	0·32	0·01	+0·31	0·32	0·10	+0·22	+220	−100
	Darbhanga	0	0	0	0	0·10	−0·10	−100	−100
	Bahraich	0	0·14	−0·14	0·01	0·29	−0·28	−97	−93
7. Indo-Gangetic Plain, East.	Burdwan	0	0·01	−0·01	0	0·11	−0·11	−100	−100
	Patna	0	0·01	−0·01	0	0·15	−0·15	−100	−100
8. Himalayas and Sub-Himalaya, West.	Simla	0·23	0·27	−0·04	2·17	0·85	+1·32	+155	+234
	Ludhiana	0·04	0·19	−0·15	0·86	0·56	+0·30	+54	+122
9. Indo-Gangetic Plain, West.	Cawnpore	0	0·07	−0·07	0·01	0·26	−0·25	−96	−95
	Lahore	0	0·10	−0·10	0·25	0·40	−0·15	−38	−17
10. N.-W. Dry Area (Bikaner).	...	0·04	0·08	−0·04	1·04	0·24	+0·80	+333	+525
11. Baluchistan (Quetta)	...	1·04	0·15	+0·89	4·28	0·80	+3·48	+435	+398
12. East Coast, North	Waltair	0	0·11	−0·11	0	1·00	−1·00	−100	−100
	Cuttack	0	0·06	−0·06	0	0·37	−0·37	−100	−100
13. East Satpuras	Ranchi	0	0·03	−0·03	0	0·15	−0·15	−100	−100
	Raipur	0	0·09	−0·09	0	0·29	−0·29	−100	−100
	Jubbulpore	0	0·06	−0·06	0	0·43	−0·43	−100	−100
14. Central India Plateau.	Jhansi	0	0·10	−0·10	0	0·45	−0·45	−100	−100
	Jaipur	0	0·05	−0·05	0	0·25	−0·25	−100	−100
	Indore	0	0·05	−0·05	0·01	0·19	−0·18	−95	−93
15. West Coast	Calicut	0	0·40	−0·40	0·08	1·98	−1·90	−96	−95
	Bombay	0	0·03	−0·03	0	0·04	−0·04	−100	−100
16. Gujarat	Ahmedabad	0	0	0	0·03	0·04	−0·01	−25	−25
	Rajkot	0	0·01	−0·01	0	0·06	−0·06	−100	−100
17. West Satpuras (Akola).	...	0	0·13	−0·13	0	0·45	−0·45	−100	−100
18. Deccan	Bellary	0	0·04	−0·04	0	0·41	−0·41	−100	−100
	Bijapur	0	0·04	−0·04	0	0·24	−0·24	−100	−100
	Hyderabad	0	0·03	−0·03	0	0·10	−0·10	−100	−100
19. South India	Mysore	0	0·03	−0·03	0·04	0·24	−0·20	−83	−81
	Madura	0	0·54	−0·54	0·03	2·17	−2·14	−99	−98
20. East Coast, South (Madras).	...	0·02	1·95	−1·93	1·91	8·47	−6·56	−77	−71

W. L. DALLAS,

for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,

Secretary to the Government of India.

SIMLA;

The 28th December 1905.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs., on Thursday, the 4th January 1906, based on the India Daily Weather Reports of the period.

During the week under review a shallow storm of the cold weather type passed from upper India east-south-eastward to the head of the Bay. It occasioned rain and snow over the Himalayas, and rain over the Submontane districts of northern India and over Bengal. The principal amounts registered were :—0·57″ at Sonemarg, 0·50″ at Murree, 0·48″ at Ranikhet, 0·35″ at Bahraich, 0·32″ at Cherat and 0·28″ at Roorkee on the 29th December; 2·17″ at Sonemarg, 1·04″ at Dras, 0·57″ at Sialkot, 0·56″ at Burdwan, 0·50 at Simla and Narayanganj, and 0·48″ at Berhampore on the 30th ; and 0·82″ at Chakrata, 0·48″ at Dehra, 0·46″ at Saugor Island and 0·42″ at Barisal on the 31st. By the first January the storm had disappeared, and from that date till the 4th, when the week closed, the weather was quiet, and the only rainfall reported was a few trifling showers over north-east India and Upper Burma.

The rainfall table shows that slight rain was received during the week over most districts of northern India, but that the weather over the central divisions and the Peninsula was practically rainless throughout the period. In Bengal, the Simla hills and Orissa the small normal fall of the week was exceeded, while on the Madras coast there was a considerable deficiency.

At the close of the week ordinary cold weather conditions prevailed over the Indian region, and over the Persian area whence rain ordinarily advances at this season, the weather was quiet and settled, so that the existing conditions favour dry and fine weather over India for the present.

Punjab.—All districts except Rohtak, Ferozepore, Lahore and Multan received slight rain during the week. The price of wheat is rising in Gurgaon, Ambala and Amritsar and falling in Jullundur; the prices of other staples are fluctuating slightly. Cotton picking is practically finished. Sugarcane pressing continues, also the harvesting of *toria* (Brassica campestris) and the sowing of spring crops in Ferozepore, Sialkot, and Mianwali. The condition of the standing irrigated crops is good to fair and that of unirrigated crops below average to bad. Rain is badly wanted in most districts. The outturn of the autumn crops is average to poor; that of *toria* average in Amritsar, Sialkot, Shahpur and Lyallpur. Unirrigated wheat has been damaged by white ants in Gurgaon and turnips by the *hadda* disease in Multan, where locusts have also damaged turnips and wheat. Cattle are weak for want of sufficient and proper nourishment in Rohtak, Gurgaon, Delhi, and Amritsar; improvement is noticeable in Shahpur as turnips are increasing the fodder-supply. Fodder is still very scarce. The canal supply is insufficient in Rohtak and Delhi and tanks have nearly dried up in Ambala. The condition of opium is good in Lahore.

North-West Frontier Province.—There were slight showers all over the province during the week: the rain has been opportune and has much benefited the standing crops and facilitated further spring sowings which are likely to be much above the normal. The weather is bright but exceptionally cold. The water-supply is sufficient. Fodder is sufficient except in the Daman tract of Dera Ismail Khan. Prices are slightly falling. Prices:—wheat 12 to 16, gram 15 to 22, maize 18 to 21 and bajra 15 to 16 seers per rupee.

Jammu.—There was slight rain during the week. Prices are fluctuating. Wheat sells from 13 to 24 seers and maize 14 to 34 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient.

Kashmir.—The weather is snowy and extremely cold. Prices are stationary.

Rajputana.—The rainfall of the week was as follows:—in one district of Bikaner 43 cents and slight showers in two other districts; in one district of Bharatpur 15 cents; and slight showers in the western districts of Jaipur, average fall in Alwar 6 cents. The spring crops are being watered or weeded; the cultivated area is generally restricted especially in North Mewar, Jaipur, Kishangarh, Alwar, Karauli, Bharatpur, and Ajmer-Merwara, where prospects are very poor. The standing crops in North and Central Kotah are withering for want of rain; elsewhere their condition is fair to good. Some damage from locusts is reported from parts of Marwar and Mewar. The condition of cattle is poor in North Mewar, Jaipur, Kishangarh, Alwar, Karauli and Bharatpur. In these tracts and in Tonk, Dholpur, Ajmer-Merwara, parts of Marwar, and of Kotah, pasturage and fodder are very insufficient. Prices have risen considerably in Bundi and Jhalawar; slightly in Bharatpur and Dholpur; and are steady or nearly steady elsewhere. Prices are generally much above the normal particularly in Bikaner, Shahpura Bundi, Kotah, Alwar, Karauli, Bharatpur, and Dholpur. The water-supply is failing in parts of Kotah and Jhalawar. Numbers on famine relief were as follows:—Ajmer 18,799; Merwara 16,801; Marwar 3,696; Dholpur 1,823; Kishangarh 3,597. On test works:—Mewar 1,658; Shahpura 976; Tonk 77; Jaipur—on special works 3,812; Alwar 722; Karauli 3,436; Bharatpur, including special works, 7,747; on gratuitous relief:—Mewar 490; grand total 63,634 or an increase of 2,383.

The special report for the week ending the 30th December is as follows:—Ajmer-Merwara:—on works—Ajmer 12,772; Merwara 11,005; on gratuitous relief—Ajmer 6,027; Merwara 5,796; total 35,600; decrease of 237. Prices are high and are nearly steady. Prices—Ajmer $12\frac{5}{16}$ and Merwara $13\frac{1}{2}$ seers per rupee. A few cases of emaciation are noticeable in Ajmer. There is no wandering or large influx of foreigners. Relief measures are adequate and liberal suspensions of land revenue have been granted. The public health is good. A charitable committee is arranging to issue clothing. Native States:—Marwar:—on works 2,570; on gratuitous relief 1,120; total 3,696; Dholpur—on works 1,303; on gratuitous relief 520, total 1,823; Kishangarh—on works 1,581; on gratuitous relief including special relief 2,016; total 3,597. Prices:—Marwar $13\frac{3}{8}$, Dholpur $11\frac{1}{2}$ and Kishangarh 14 to 16 seers per rupee. Prices are much above the normal. Relief arrangements are adequate. A charitable committee is working at Jodhpur. There is no epidemic prevalent.

Central India.—Rainfall:—36 cents in Bundelkhand but none elsewhere. The irrigation of spring crops is in progress in Gwalior, Indore and Bundelkhand. Harvesting of autumn crops is in progress in Bhopal, Baghelkhand and Malwa. The condition of the standing crops is good in parts of Gwalior, and Indore; fair in Bhopal and Bhopawar and in parts of Malwa; average in Bundelkhand; and indifferent in Baghelkhand. The prospects of irrigated spring crops are normal in parts of Gwalior. The probable outturn is good in parts of Indore; fair in Bhopal; average in Bundelkhand; below average in Baghelkhand and Malwa. Winter rains are needed for spring crops in Bhopawar. Agricultural stock is good in parts of Gwalior, Malwa, and Bhopawar; fair in Bhopal and in Bundelkhand. Pasturage is good in parts of Gwalior, Baghelkhand, Malwa, and Bhopawar; sufficient in Indore; fair in Bhopal; and scarce in north of Bundelkhand. Prices are steady in Gwalior, Indore, and in parts of Malwa;

normal in Bhopal; continue high in Baghelkhand; are rising in Bundelkhand; and fluctuating in Bhopawar. Opium is good in two perganas of Gwalior; and fair in Bhopal and Bhopawar. Conditions are unaltered in Northern Gwalior where famine and scarcity prevails.

Central Provinces.—With the exception of very light showers in Saugor, Damoh, and Jubbulpore, the weather has been clear and cold. The standing spring crops are generally in fair to good condition, but those on light soils are not thriving well for want of moisture. Rain would improve prospects throughout the Provinces. The harvesting of juar, still continues in a few districts. Threshing of autumn crops, and picking of cotton are in full swing. Prices show a tendency to rise in the Northern and Nerbudda Valley districts; elsewhere they are steady or fluctuate slightly.

Baroda.—For week ending 23rd December. The numbers on relief were as follows:—on works 2,817; on gratuitous relief 186; total 3,003.

Bombay.—There was very slight rain during the week in parts of Sukkur. The standing crops are withering in parts of Broach, the Deccan, the Karnatak, Baroda, and Kolhapur. Harvesting of autumn crops is nearly completed in parts of Kolhapur and continues in parts of the Karnatak, Kanara, Cutch, and Mahi Kantha. Threshing is in progress in parts of Sukkur Larkana, the Upper Sind Frontier, the Konkan, the Deccan, Palanpur, and Mahi Kantha. Sowing of spring crops is in progress in parts of Sind, Kaira, Kanara, and Baroda. Picking of cotton continues in parts of Hyderabad, Thar and Parkar, Kaira, Broach, Surat, Khandesh, Nasik, Bijapur, and Rewa Kantha. The fodder-supply is sufficient except in parts of Karachi, Larkana, Hyderabad, the Deccan, the Karnatak, Kathiawar, Baroda, Cutch, and Kolhapur. Agricultural stock is sufficient and in good condition except in parts of Karachi, Sholapur, Satara, the Karnatak, and Kolahpur. The water-supply is adequate except in parts of Surat, the Deccan, the Karnatak, Kathiawar, Kolahpur, and Baroda. Prices have risen in four districts; have fallen in one district; and are stationary elsewhere. The numbers on relief for the week ending 23rd December were as follows:—on test works—Belgaum 563; the daily averages on gratuitous relief were as follows:—Ahmednagar 945; Poona 363; Bijapur 1,187; Belgaum 1,772; total 4,267 Large numbers have emigrated from British territory into Berar for harvesting. but it is stated that employment for still further numbers will not long be available, the season not being very good. The following information about the Sholapur district has been received since last week's report:—Labourers have largely emigrated; cultivators are taking or sending away superfluous cattle; the dry crops are good in one-fifth of Sholapur taluka, in a few villages of Pandharpur, and in most of Barsi. Well irrigation will give good crops of fodder and provides employment for many. People in Central and Eastern Sholapur are getting sufficient work and there are no signs of distress. Good stores of fodder are available in many places and surplus is coming into the market for sale. Labourers on the Railway and Public Works Department works are getting 3 annas daily; the few people who ask for work are unwilling to take famine wage.

Hyderabad.—There was no rain during the week. The early rice harvest is nearly completed. The spring crops have suffered more or less in thirty-one taluks; in a few others the estimated outturn will be under eight annas in the rupee. Late rice is being generally sown but the area is limited owing to the insufficient water-supply. Fodder scarcity is reported from nineteen taluks and water scarcity from eleven taluks. The price of jowar has risen from ½ to 5 seers per rupee in seventeen taluks and has fallen from ½ to 2 seers in three. Prices:—wheat 10½; coarse rice 7¾; and jowar 17 seers per rupee.

Mysore.—Prices are generally steady. Crops are being harvested and prospects are fair except in parts of Tumkur and Chitaldrug. Cattle are healthy except in parts of Tumkur. The fodder-supply is limited in Chitaldrug and in parts of Shimoga.

Coorg.—Picking of coffee and reaping of rice continue. The prices of food-grains are normal. Water and fodder are sufficient.

Madras.—There was no rain during the week. Irrigation supplies are generally sufficient except in parts of the Circars, Bellary, Anantapur, South Arcot, Salem, Trichinopoly, Tanjore, and Madura. Ploughing, sowing, weeding and transplanting are in progress. The standing crops are generally fair but require more rain in parts of Ganjam, Bellary, Chingleput, Salem, Coimbatore, Tinnevelly, and Malabar, while some in parts of Kurnool, Cuddapah, Tanjore, and Madura are withering. Harvests continue with outturn poor to normal and bumper. Pasture is sufficient everywhere except in parts of Ganjam, Kistna, Bellary, and Coimbatore. Fodder is scanty in parts of Godavari, Kistna, Chingleput, South Arcot, the Central districts and Tanjore. The condition of cattle is generally good. The price of rice is stationary in five districts; has fallen in eight; and has slightly risen in nine. The prices of millets have fluctuated as follows:—Ragi is stationary in five districts;

has fallen in five; and has slightly risen in ten. Cholam is stationary in one district; has fallen in five; and has slightly risen in seven. Cumbu is stationary in two districts; has fallen in two; and has slightly risen in ten.

J. WILSON
Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

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The Gazette of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Calcutta, the 11th January 1906.

No. 39.—The services of Mr. Narayan Bhargo Gadgil, Extra Assistant Commissioner, are replaced at the disposal of the Hon'ble the Chief Commissioner of the Central Provinces.

MEDICAL.

The 10th January 1906.

No. 20.—Captain T. H. Gloster, M.B., I.M.S., is placed on special duty under the orders of the Sanitary Commissioner with the Government of India, with effect from the 21st October 1905.

11th January 1906.

No. 29.—Major R. Heard, M.B., I.M.S. (Bengal), Joint Medical Officer of Simla, is granted privilege leave for one month, with effect from the 18th December 1905.

No. 30.—Major C. R. M. Green, F.R. C. S., I.M.S. (Bengal), Civil Surgeon of Simla, is appointed to perform the duties of Joint Medical Officer of Simla during the absence on leave of Major R. Heard, M.B., I.M.S., in addition to his own duties.

SANITARY.

11th January 1906.

No. 55.—Captain A. C. MacGilchrist, M.B., I.M.S., is appointed to officiate as Statistical Officer to the Government of India in the Sanitary and Medical Departments, with effect from the 30th November 1905, and until further orders.

JUDICIAL.

The 10th January 1906.

No. 37.—In exercise of the power conferred by section 138 of the Negotiable Instruments Act, 1881 (XXVI of 1881), as amended by the Negotiable Instruments Act, 1885 (II of 1885), the Governor General in Council is pleased to cancel so much of the notification of the Government of India in the Home Department. no. 646, dated the 12th May 1882, as relates to Mr. E. E. Heinig, and to appoint the person for the time being holding the office of Sub-Registrar of Benares to be a Notary Public and to exercise his functions as such within the limits of the Benares municipality.

ECCLESIASTICAL.

The 8th January 1906.

No. 9.—The following programme of the proposed visitation tour of the Most Reverend the Lord Bishop of Calcutta and Metropolitan in India and Ceylon is published for general information:—

Programme of the Lord Bishop of Calcutta's visitation tour.

Station.	Arrival.	Departure.
Calcutta	......	Friday, 12 January.
Midnapur	Friday, 12 January	Saturday, 13 January.
Balasore	Saturday, 13 January	Monday, 15 January.
Khurda Road	Monday, 15 January	Monday, 15 January.
Cuttack	Monday, 15 January	Tuesday, 16 January.
Calcutta	Wednesday, 17 January	......

Letters may be addressed to Balasore and to Cuttack. Matters of routine requiring immediate attention will be attended to by the Reverend Canon Dyer, Officiating Archdeacon of Calcutta, Fort William.

H. T. OTTLEY,
Bishop's Chaplain.

The Palace, Calcutta, 29 December 1905.

No. 12.—The Reverend J. I. B. Cockin, a senior chaplain on the Bengal (Lucknow) ecclesiastical establishment, is permitted to retire from the service, with effect from the 19th November 1905.

The 12th January 1906.

No. 20.—The services of the Reverend P. J. Molony are placed at the disposal of the Government of the United Provinces, with effect from the date on which he assumed charge of his duties at Ranikhet.

H. H. RISLEY,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 6th January 1906.

No. 2.—Mr. W. R. Butterfield, Deputy Examiner of Accounts, has been granted by His Majesty's Secretary of State for India leave on medical certificate for four months in extension of that sanctioned in Department of Revenue and Agriculture (Civil Works) Notification No. 109, dated 18th April 1905.

The 8th January 1906.

No. 3.—Mr. H. C. Vieyra, passed Engineer Student, Civil Engineering College, Sibpur, is appointed to the Provincial Service of the Engineer Branch of the Public Works Department as an Apprentice and is posted to Bengal.

The 9th January 1906.

No. 4.—Mr. H. M. J. Bacon, Executive Engineer, 1st grade, Burma, is appointed to officiate as a Superintending Engineer, with effect from the 12th December 1905, and until further orders.

The 11th January 1906.

No. 5.—Mr. H. W. James, Executive Engineer, 1st grade, Burma, is promoted to Superintending Engineer, 3rd class, temporary rank, with effect from the 4th January 1906.

No. 6.—Mr. A. N. J. Harrison, Assistant Examiner of Accounts, attached to the Office of the Examiner of Public Works Accounts, Madras, is granted under Articles 233, 260 and 311 of the Civil Service Regulations combined leave for 11 months, *viz.*, privilege leave for 23 days and furlough on medical certificate for the remaining period, with effect from the 16th October 1905.

The 12th January 1906.

No. 7.—*Corrigendum.*—The name of Mr. Prem Chand Chandu Lall is as spelt herein and not as in Public Works Department Notification No. 223, dated the 30th November 1905.

L. M. JACOB,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 8th January 1906.

No. 42-G.—Major C. Archer, C.I.E., on being relieved of the office of Revenue and Judicial Commissioner in Baluchistan, is posted as Political Agent and Deputy Commissioner in Quetta and Pishin, with effect from the 8th December 1905.

No. 44-G.—Captain W. E. Scott-Moncrieff, Indian Medical Service (Bengal), is appointed, on return from leave, to officiate as an Agency Surgeon of the 2nd class, and is posted as Agency Surgeon in Alwar.

No. 45-G.—Major P. P. Kilkelly, Indian Medical Service (Bombay), an Agency Surgeon of the 2nd class, is posted as Agency Surgeon in Kota and Jhallawar.

The 9th January 1906.

No. 48-G.—Lieutenant R. L. Birdwood, a Political Assistant of the 3rd class, is placed on special duty under the orders of the Political Resident in the Persian Gulf.

No. 51-G.—Lieutenant R. A. Yule, Indian Army, a probationer for the Political Department, is appointed to be a Political Assistant of the 3rd class, with effect from the 17th December 1905.

Lieutenant Yule is posted as an Assistant to the Agent to the Governor-General in Rajputana.

The 10th January 1906.

No. 57-G.—Mr. E. V. Gabriel, C.V.O., is appointed to be Under Secretary to the Government of India in the Foreign Department, substantive *pro tempore*, with effect from the 2nd December 1905, and until further orders.

No. 59-G.—Mr. R. E. Holland held substantive *pro tempore* the appointment of Under Secretary to the Government of India in the Foreign Department from the 22nd November to the 1st December 1905, both days inclusive.

Mr. Holland is appointed to officiate as a Political Agent of the 4th class, and is posted as Assistant Secretary in the Foreign Department, with effect from the 2nd December 1905.

No. 61-G.—Mr. E. H. Kealy, a Political Agent of the 4th class, substantive *pro tempore*, resumed charge of his special duty under the Foreign Department, with effect from the 2nd December 1905.

No. 69-G.B.—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. C. W. Fernie Tod as Acting Consul for Denmark at Rangoon, during the absence of Mr. Fabricius.

The 12th January 1906.

No. 90-G.—Captain L. J. M. Deas, Indian Medical Service, an officiating Agency Surgeon of the 2nd class, is posted as Residency Surgeon in Gwalior.

No. 91-G.—Major H. Burden, Indian Medical Service (Bengal), an Agency Surgeon of the 2nd class, is posted as Agency Surgeon in Bhopawar.

No. 93-G. B.—With reference to Foreign Department Notification, No. 1098-G.B., dated the 25th May 1905, Mr. M. Krauss, Acting Consul for Germany at Akyab, resumed charge of his office on the 23rd December 1905.

L. W. DANE,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 8th January 1906.

No. 114-P.—Mr. W. I. Bryning, Chief Superintendent in the office of the Accountant General, Bengal, was granted privilege leave from the 8th of November 1905 to the 14th of December 1905, both days inclusive.

The 9th January 1906.

No. 160-P.—Mr. N. Vijayaraghavan, Assistant Accountant General, Madras, is granted privilege leave for two months, with effect from the 2nd of January 1906.

Mr. P. V. Krishnaswami Chetti, a Superintendent in the Office of the Accountant General, Madras, is appointed to officiate as a Supernumerary Chief Superintendent in that office during the absence on privilege leave of Mr. Vijayaraghavan or until further orders.

The 12th January 1906.

No. 229-P.—Mr. J. A. O'Brien, Deputy Comptroller, Post Office, Nagpur, is, with effect from the 2nd of January 1906, granted privilege leave for 10 days, and leave on medical certificate for 5 months and 20 days in continuation, and the following arrangements are made in consequence:—

Mr. H. Bhimasena Rau to be Deputy Comptroller, Post Office, Nagpur, and
Mr. A. C. Anthony to be Assistant Comptroller, Post Office, Delhi.

No. 230-P.—Mr. A. C. Gupta is posted as Assistant Accountant General, Madras, with effect from the 2nd of January 1906.

ACCOUNTS AND FINANCE.

PRESIDENCY BANKS.

The 12th January 1905.

No. 23-A.—It is hereby notified, in pursuance of Section 42 of the Presidency Banks Act, 1876 (XI of 1876), that the Governor General in Council has consented to the establishment by the Directors of the Bank of Bengal of an Agency of the said Bank at Secunderbad, Deccan.

W. S. MEYER,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Calcutta, the 8th January 1906.

No. 134—135-2-T. E.—The Governor General in Council is pleased to make the following promotions in the Superior Establishment of the Indian Telegraph Department, with effect from the dates specified :—

Name.	From	To	Nature of promotion.	With effect from
Thomas, I. C. .	Superintendent, 1st grade.	Chief Superintendent, 2nd class.	Temporary .	1905. 1st July.

(This cancels the portion of the Government of India, Department of Commerce and Industry, Notification No. 2525-G. T., dated 6th June 1905, relating to the promotion of Mr. Thomas with effect from 11th May 1905).

Name.	From	To	Nature of promotion.	With effect from
Babington, C. D. Dev.	Assistant Superintendent, 2nd grade.	Superintendent, 2nd grade	Officiating .	3rd August.
Tulloch, C. A. .	Ditto	Ditto	Ditto .	24th August.
Morgan, J. G. .	Ditto	Ditto	Ditto .	1st September.
Roy, G. P.	Ditto	Assistant Superintendent, 1st grade, and to continue as Superintendent, 2nd grade.	Permanent . Temporary .	11th September.
Henderson, W. P.	Superintendent, 2nd grade.	Superintendent, 1st grade.	Permanent .	11th September.
Sharpe, W. S. .	Assistant Superintendent, 1st grade, and Superintendent, 2nd grade, Temporary.	Superintendent, 2nd grade.	Ditto .	1st October.
Talbot, G. W. .	Assistant Superintendent, 2nd grade.	Assistant Superintendent, 1st grade, and to continue as Superintendent, 2nd grade.	Ditto . Temporary .	1st October.
Goodall, C.	Ditto	Assistant Superintendent, 1st grade, and to continue as Superintendent, 2nd grade.	Permanent . Officiating .	1st October.
Morgan, G. J. .	Assistant Superintendent, 2nd grade, and Superintendent, 2nd grade, Officiating.	Assistant Superintendent, 2nd grade.	Reversion .	11th October.
Babington, C. D. Dev.	Ditto	Ditto	Ditto .	1st November.
Thomas, I. C. .	Superintendent, 1st grade, and Chief Superintendent, 2nd class, Temporary.	Superintendent, 1st grade.	Ditto .	13th November.
Talbot, G. W. .	Assistant Superintendent, 1st grade, and Superintendent, 2nd grade, Temporary.	Assistant Superintendent, 1st grade, and Superintendent, 2nd grade, Officiating.	Ditto .	13th November.
Tulloch, C. A. .	Assistant Superintendent, 2nd grade, and Superintendent, 2nd grade, Officiating.	Assistant Superintendent, 2nd grade.	Ditto .	13th November.

EXPLOSIVES.

The 8th January 1906.

No. 125-4-1.—Assistant Commissary and Honorary Lieutenant James Wilson Turner, Head Overseer, Proof Department, Balasore, is appointed Inspector of Explosives with the Government of India, substantively for a period of one year, with effect from the 11th December 1905, *vice* Honorary Captain J. Bartlett, deceased.

The 12th January 1906.

No. 244—20.—In exercise of the powers conferred by section 5 of the Indian Explosives Act, 1884 (IV of 1884), the Governor-General in Council is pleased to direct that the following sub-rule shall be added to rule 5 of the rules regulating the transport and importation of explosives, published in the Notification of the Government of India in the Home Department, No. 5528, dated the 11th October 1901:—

Sub-Rule.

"III.—No explosive belonging to class 1 (gunpowder class), class 2 (nitrate-mixture class), class 3 (nitro-compound class), class 4 (chlorate-mixture class) or class 5 (fulminate class), shall be carried otherwise than by rail, across any railway bridge over which reasonable facilities for the conveyance thereof by rail are afforded by the Railway Administration."

"Provided that this prohibition shall not apply in respect of quantities of explosives of class 1 (gunpowder class) or class 3 (nitro-compound class) not exceeding 5 lbs. in weight."

W. L. HARVEY,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 12th January 1906.

APPOINTMENTS.

INDIAN ARMY.

No. 7.—The undermentioned officers are admitted to the Indian Army, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Lieutenants—

Charles Arthur Gilbert Money, Royal Garrison Artillery, attached as a supernumerary to the 1st Battalion, West Yorkshire Regiment; Double Company Officer, 130th (Prince of Wales's Own) Baluchis—30th November 1905.

John Eustace Cruickshank, 1st Battalion, King's Own Scottish Borderers, attached as a supernumerary to the 2nd Battalion, King's Own Scottish Borderers; officiating Double Company Officer, 1st Battalion, 2nd (King Edward's Own) Gurkha Rifles (The Sirmoor Rifles)—6th December 1905.

Second-Lieutenants—

Russell Herbert Skinner, 1st Battalion, Worcestershire Regiment, attached as a supernumerary to the 2nd Battalion, King's Own Scottish Borderers; officiating Double Company Officer, 91st Punjabis (Light Infantry)—18th November 1905.

Henry Francis Story, 1st Battalion, Suffolk Regiment, attached as a supernumerary to the 2nd Battalion, Suffolk Regiment; officiating Double Company Officer, 35th Sikhs—9th December 1905.

No. 8.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officers of the Unattached List are admitted to the Indian Army, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Second-Lieutenants—

Arnold Charles Gover—1st November 1905.

Edward Rolleston Palmer Berryman—29th October 1905.

Noel Fiennes Nicoll—29th October 1905.

NATIVE ARMY.

41st Dogras.

No. 9.—Jemadar Fateh Singh, appointed on probation in Military Department Notification No. 1008 of 1903, is confirmed in that rank, with effect from the 20th July 1903.

No. 10.—The following direct appointment is made with effect from the date of joining:—

37th Lancers (Baluch Horse).

Muhammad Ibrahim Khan to be Jemadar on probation, to fill an existing vacancy.

SUPPLY AND TRANSPORT CORPS.

9th Mule Corps.

No. 11.—Ghulam Mohamed, native Adjutant, appointed Jemadar on probation, is confirmed in that rank, with effect from the 29th October 1904.

27th Mule Corps.

No. 12.—Bhola Singh, native Adjutant, appointed Ressaidar on probation, is confirmed in that rank, with effect from the 26th October 1904.

28th Mule Corps.

No. 13.—Kader Khan, native Adjutant, appointed Jemadar on probation, is confirmed in that rank, with effect from the 19th October 1904.

29th Mule Corps.

No. 14.—Rangbaz Khan, native Adjutant, appointed Jemadar on probation, is confirmed in that rank, with effect from the 16th October 1904.

31st Mule Corps.

No. 15.—Fazl Ahmed, native Adjutant, appointed Jemadar on probation, is confirmed in that rank, with effect from the 27th October 1904.

32nd Mule Corps.

No. 16.—Ali Zaman, native Adjutant, appointed Ressaidar on probation, is confirmed in that rank, with effect from the 5th November 1904.

33rd Mule Corps.

No. 17.—Inayat Khan, native Adjutant, appointed Ressaidar on probation, is confirmed in that rank, with effect from the 8th October 1904.

LONDON GAZETTE.

No. 18.—The following extracts are published for general information:—

London Gazette, dated 8th December 1905, page 8814.

WAR OFFICE, PALL MALL,
8th December 1905.

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MEMORANDA.

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Colonel James W. Thurburn, C. S. I., is placed on the retired list, with an Indian pension. Dated 3rd December 1905.

* * * * * *

London Gazette, dated 15th December 1905, pages 9010—12.

INDIA OFFICE,

15th December 1905.

The King has approved of the following promotions among officers of the Indian Army and Indian Medical Service, and of admissions to the Indian Army made by the Government of India :—

INDIAN ARMY.

Majors to be Lieutenant-Colonels.

Charles William Frederick Whyte, 117th Mahrattas. Dated 12th June 1905.

Arthur Vincent Hatch, 1st Gurkha Rifles (The Malaun Regiment). Dated 9th August 1905.

Captains to be Majors.

Owen Annesley Smith, 27th Punjabis. Dated 24th July 1904.

Charles Walter Tribe, 38th Dogras. Dated 1st September 1904.

Dated 14th September 1905.

Harold Fenton Jacob, Supernumerary List.

Brevet-Major Guy Henry Gaston Mockler, 90th Punjabis.

Evelyn Wintour, 28th Light Cavalry.

Robert James Taylor Savi, 90th Punjabis.

Godfrey Walker Robinson, 27th Punjabis.

Brevet-Major Daniel Richard Adye, 99th Deccan Infantry.

Hugh Morris Allen, 25th Cavalry (Frontier Force).

Frederic Nuthall Burton, 87th Punjabis.

Claude Dallas Lester, 117th Mahrattas.

Edmund Saulez, 108th Infantry.

Montague Gifford James, 6th Gurkha Rifles.

Robert William Clairmonte Keays, 88th Carnatic Infantry.

Thomas Xavier Britten, 110th Mahratta Light Infantry.

William Alexander Macdonald Bruce, Military Accounts Department.

Gilbert Ward Johnson, 29th Punjabis.

John Lawrence William ffrench-Mullen, 13th Duke of Connaught's Lancers (Watson's Horse).

Henry Arthur Lane, 30th Lancers (Gordon's Horse).

Godfrey Maxwell Morris, 77th Moplah Rifles.

Richard Thomas Incledon Ridgway, 40th Pathans.

William Bowen Powell, 10th Gurkha Rifles.

Henry Hamilton Fyers Turner, 2nd Lancers (Gardner's Horse).

Herbert de Vere Harvest, Cantonment Magistrates' Department.

Walter Fawcett Newnham, 34th Prince Albert Victor's Own Poona Horse.

Francis William Pirrie, Survey Department.

Gordon Watling, 16th Rajputs (The Lucknow Regiment).

Charles Edward Thornton, 16th Cavalry.

Edward Naismith Obbard, 10th Jats.

Charles Annesley Wilbraham Ford, 104th Wellesley's Rifles.

William Rae Brakspear, 3rd Gurkha Rifles.

William Beadon, 54th Sikhs (Frontier Force).

George Lecot Philip Clarke, 75th Carnatic Infantry.

Ernest Codrington, 86th Carnatic Infantry.

John Talbot, 37th Lancers (Baluch Horse).

Harry Harvey Jones, Supply and Transport Corps.

Edward Charles Bayley, 15th Lancers (Cureton's Multanis)

Dated 28th September 1905.

Herbert des Vœux, Supernumerary List.

Dated 5th October 1905.

Arthur John Netherton Harward, 48th Pioneers.

To be Captain.

Captain William Frederick Travers O'Connor, C.I.E., from the Royal Garrison Artillery. Dated 18th June 1905, but to rank from 1st October 1899.

Lieutenants to be Captains.

Dated 5th September 1905.

Edmund Ernest Wilford, 30th Lancers (Gordon's Horse).
Richard Lionel Hughes Hallett, 18th Infantry.
Charles Edward Bruce, Political Employ.
Brinsley Alexander McHenry Rice, 6th Gurkha Rifles.
Charles James White, 53rd Sikhs (Frontier Force).
George Patrick Grant, D.S.O., 106th Hazara Pioneers.

Dated 21st September 1905.

Rudolph Edward Trower Hogg, 38th Central India Horse.
Gerald Alister Jamieson, 16th Cavalry.

Dated 23rd September 1905.

John Hope Hallowes, 15th Lancers (Cureton's Multanis).
Grant Espie Hardie, 123rd Outram's Rifles.
William Singer Clerke-Burton, 29th Lancers (Deccan Horse).

To be Lieutenants.

Lieutenant Robert Hepworth Gibson, 112th Infantry, from the Bedfordshire Regiment. Dated 17th August 1905, but to rank from 15th September 1900.

Lieutenant John Piercy Benn, 37th Lancers (Baluch Horse), from the Royal Garrison Artillery. Dated 20th July 1905, but to rank from 16th February 1901.

Lieutenant Lionel Francis Abingdon Cochran, 72nd Punjabis, from the Worcestershire Regiment. Dated 7th July 1905, but to rank from 21st December 1901.

Lieutenant James Allen Bean, 101st Grenadiers, from the Cheshire Regiment. Dated 10th September 1905, but to rank from 8th April 1903.

Lieutenant Norman Callender Taylor, 98th Infantry, from the South Wales Borderers. Dated 3rd July 1905, but to rank from 19th August 1903.

Lieutenant Geoffrey Francis Hastings, 52nd Sikhs (Frontier Force), from the Royal Sussex Regiment. Dated 14th August 1905, but to rank from 5th March 1904.

Lieutenant Harry Thomas Hopkinson Harris, 10th Gurkha Rifles, from the Gloucestershire Regiment. Dated 11th July 1905, but to rank from 5th March 1904.

Lieutenant Alexander McCulloch Jameson, 13th Duke of Connaught's Lancers (Watson's Horse), from the Gordon Highlanders. Dated 21st August 1905, but to rank from 2nd August 1904.

Lieutenant Sydney Trepess Polley, 130th Baluchis, from the Seaforth Highlanders. Dated 14th August 1905, but to rank from 22nd October 1904.

Lieutenant Sydney Baron Coates, 102nd Prince of Wales's Own Grenadiers, from the Lincolnshire Regiment. Dated 11th August 1905, but to rank from 22nd October 1904.

Lieutenant John Arthur Claude Kreyer, 112th Infantry, from the Royal Scots (Lothian Regiment). Dated 6th July 1905, but to rank from 3rd December 1904.

Lieutenant William Western Shaw, 44th Merwara Infantry, from the West India Regiment. Dated 27th June 1905, but to rank from 3rd December 1904.

Second-Lieutenant Sydney Mitford Hope Bailie, 87th Punjabis, from the Royal Warwickshire Regiment. Dated and to rank from 11th July 1905.

Second-Lieutenant Percival Henry Martin, 87th Punjabis, from the Seaforth Highlanders. Dated and to rank from 18th August 1905.

Second-Lieutenant William Bertram Bell, 35th Scinde Horse, from the Royal Warwickshire Regiment. Dated and to rank from 21st August 1905.

Second-Lieutenant John Cyril Spitta, 88th Carnatic Infantry, from the Royal Munster Fusiliers. Dated and to rank from 27th August 1905.

Second-Lieutenants to be Lieutenants.

Alban Lothair Arthur Flint, 7th Duke of Connaught's Own Rajputs. Dated 10th April 1905.

Claud John Eyre Auchinleck, 62nd Punjabis. Dated 10th July 1905.

Dated 22nd July 1905.

Eustace Jotham, 102nd Prince of Wales's Own Grenadiers.

Horace Gough Turner, 106th Hazara Pioneers.

Henry Godwyn Sutton, 114th Mahrattas.

William Townsend Allen, 117th Mahrattas. Dated 2nd August 1905.

Godfrey Hope Soole, 21st Prince Albert (Dated 22nd August 1905) Victor's Own Cavalry (Frontier Force) (Daly's Horse).

To be Second-Lieutenants.

Second-Lieutenant Eustace Jotham, 102nd Prince of Wales's Own Grenadiers, from the Prince of Wales's North Staffordshire Regiment. Dated 23rd June 1905, but to rank from 22nd April 1903.

Second-Lieutenant Henry Godwyn Sutton, 114th Mahrattas, from the Prince of Wales's North Staffordshire Regiment. Dated 30th June 1905, but to rank from 22nd April 1903.

Second-Lieutenant Inglis Runcorn Monteath, 125th Napier's Rifles, from the Prince Albert's Somersetshire Light Infantry. Dated 28th June 1905, but to rank from 29th July 1903.

Second-Lieutenant Charles Townsend Sale, 73rd Carnatic Infantry, from the Worcestershire Regiment. Dated 17th August 1905, but to rank from 10th October 1903.

Second-Lieutenant Geoffrey Valence Comyn, 95th Russell's Infantry, from the Devonshire Regiment. Dated 9th August 1905, but to rank from 10th October 1903.

Second-Lieutenant Montague Chenevix Baldwin, 2nd Battalion, 1st Gurkha Rifles (The Malaun Regiment), from the Prince of Wales's Volunteers (South Lancashire Regiment). Dated 9th July 1905, but to rank from 10th October 1903.

Second-Lieutenant Charles Howard Featherstonehaugh Nixon, 1st Battalion, 5th Gurkha Rifles (Frontier Force), from the Queen's (Royal West Surrey Regiment). Dated 26th August 1905, but to rank from 4th November 1903.

Second-Lieutenant Arthur Edward Berry Byrch, 73rd Carnatic Infantry, from the Durham Light Infantry. Dated 21st August 1905, but to rank from 4th November 1903.

Second-Lieutenant Colvin Frederic Montagu Birch, 2nd Battalion, 1st Gurkha Rifles (The Malaun Regiment), from the Duke of Edinburgh's Wiltshire Regiment. Dated 2nd July 1905, but to rank from 18th November 1903.

Second-Lieutenant Charles Alfred Montanaro Paske, 97th Deccan Infantry, from the Royal Sussex Regiment. Dated 15th August 1905, but to rank from 28th November 1903.

Second-Lieutenant Basil Stewart Lockhart, 119th Infantry (The Mooltan Regiment) from the Royal Sussex Regiment. Dated 13th August 1905, but to rank from 28th November 1903.

Second-Lieutenant Alfred Lethbridge, 63rd Palamcottah Light Infantry, from the Welsh Regiment. Dated 11th August 1905, but to rank from 12th December 1903.

Second-Lieutenant Edward Gwynne Phythian Phythian-Adams, 80th Carnatic Infantry, from the South Wales Borderers. Dated 23rd August 1905, but to rank from 27th January 1904.

Second-Lieutenant Archibald Francis Hamilton, 61st Pioneers, from the Bedfordshire Regiment. Dated 20th August 1905, but to rank from 27th January 1904.

Second-Lieutenant Thomas Gustave Patrick Savage, 90th Punjabis, from the Wiltshire Regiment. Dated 7th August 1905, but to rank from 2nd March 1904.

Second-Lieutenant Alistair Dudley Gunn, 110th Mahratta Light Infantry, from the Devonshire Regiment. Dated 11th July 1905, but to rank from 2nd March 1904.

Second-Lieutenant Edward Charles Lentaigne, 2nd Battalion, 4th Gurkha Rifles, from the Lincolnshire Regiment. Dated 13th August 1905, but to rank from 2nd March 1904.

Second-Lieutenant Maurice Claud Raymond, 34th Prince Albert Victor's Own Poona Horse, from the Northamptonshire Regiment. Dated 27th August 1905, but to rank from 2nd March 1904.

Second-Lieutenant James Edward Douglas Prothero, 90th Punjabis, from the Cheshire Regiment. Dated 27th April 1905, but to rank from 10th October 1903.
(This cancels the notification in the *London Gazette* of the 4th July 1905).

INDIAN MEDICAL SERVICE.

To be Colonel.

BENGAL.

Lieutenant-Colonel George Jerome Kellie. Dated 16th October 1905.

Majors to be Lieutenant-Colonels.

BENGAL.

Dated 1st October 1905.

Henry Robert Woolbert, M.B., F.R.C.S.
George Henry Baker, M.B.
Joseph Rosamond Adye, M.B.
Arthur Charles Younan, M B.
Alfred William Alcock, M.B., C.I.E.
John Macfarlane Cadell, M.B.

Lieutenants to be Captains.

Dated 1st September 1905.

John Hanna Murray, M.B.
Frederic Percival Mackie, M.B., F.R.C.S.
Arthur Tregelles Pridham, M.B.
Frank Powell Connor, F.R.C.S.
John O'Leary, M.B.
Samuel Rickard Christophers, M.B.
Harry Emslie-Smith, M.B.
Hugh Reginald Dutton.
Vincent Blumhardt Nesfield, F.R.C.S.
Henry Martyn Brown, M.B.
Arthur Frederick Pilkington.
Philip George Easton.
Wilfred Wynne Jeudwine, M.B.
Thomas Charles McCombie Young, M.B.
George Adam Jolly, M.B.
Henry Coddington Brown, M.B.
George Harold Lawson Whale, M.B.
Abdurrahman Khan Lauddie, M.B.
Walter Julius Collinson, M.B.
Cuthbert Lindsay Dunn.
Herbert Michael Henry Melhuish.
Horace Harvard Kiddle.
Richard Francis Chetwynd Talbot, M.D., F.R.C.S.I.
Raghuber Dayal Saigol, F.R.C.S. (EDIN.).
Cecil Edward Bulteel.
John Lumsden Lunham, M.B.
Frederick Colin Rogers.
Maung Ba-Ket, M.B.
Clayton Alexander Francis Hingston.

The King has also approved of the transfer to the unemployed supernumerary list of the undermentioned officers :—

Colonel Henry Metcalfe Rose, D.S.O. Dated 30th July 1905.

Colonel Arthur James Brander. Dated 18th November 1905.

Colonel Richard Kirby Ridgeway, V.C., C.B. Dated 18th August 1905.

Colonel Henry Campbell Lamb. Dated 9th November 1905.

Colonel Andrew William Proudfoot. Dated 30th November 1905.

Lieutenant-Colonel Forsyth Francis Robert Burgess. Dated 9th October 1905.

The King has also approved of the transfer to the temporary half-pay list of the undermentioned officer:—

Captain Edward Frank Harding, Indian Army. Dated 16th September 1905.

The King has also approved of the retirement from the service of the undermentioned officers of the Indian Army and Indian Medical Service:—

INDIAN ARMY.

Lieutenant-General Sir Edwin Henry Hayter Collen, G.C.I.E., C.B. Dated 26th September 1905.

Colonel Frederick Gibson Tyrrell Welch. Dated 20th October 1905.

Colonel William Gordon Yate. Dated 12th November 1905.

Lieutenant-Colonel James Alexander Lawrence Montgomery, C.S.I. Dated 23rd September 1905.

Lieutenant-Colonel Arthur Parry Thornton, C.S.I. Dated 10th October 1905.

Lieutenant-Colonel Louis Samuel Hyde Baker. Dated 30th October 1905.

Lieutenant-Colonel George Arthur Welman. Dated 1st October 1905.

Lieutenant-Colonel William James Knowles Dobbin. Dated 13th October 1905.

Major John Archibald Houison-Craufurd. Dated 25th October 1905.

Major Richard Pennefather Warren. Dated 10th November 1905.

Major John Noble Jephson. Dated 2nd December 1905.

Major William Caven Lockhart-Mure. Dated 15th October 1905.

INDIAN MEDICAL SERVICE.

Colonel John Thomas Brownrigg Bookey, C.B. Dated 16th June 1905.

Colonel John McConaghey, M.D. Dated 12th July 1905.

Colonel Mathew Denis Moriarty, M.D., F.R.C.S.I. Dated 26th October 1905.

Colonel James Sutherland Wilkins, D.S.O. Dated 11th November 1905.

Lieutenant-Colonel John Lewtas, M.D. Dated 21st November 1905.

Lieutenant-Colonel James Crofts, M.D. Dated 15th July 1905.

Lieutenant-Colonel Robert Richard Harvey Whitwell, M.B. Dated 17th September 1905.

Lieutenant-Colonel Frederick Arthur Rogers, D.S.O. Dated 16th December 1905.

The King has also approved of the resignation of the service by the undermentioned officers of the Indian Army and the Indian Medical Service:—

INDIAN ARMY.

Captain Lucius Emilius Fagan, Indian Army. Dated 15th May 1905.
Second-Lieutenant Lister Henry Alton Batchelor. Dated 29th September 1905.

INDIAN MEDICAL SERVICE.

Captain Ian Lamont McInnes, M.B. Dated 28th July 1905.

Captain John Alfred Barnes. Dated 9th December 1905.

Errata.

The rank of Lieutenant-Colonel C. P. Campbell, whose retirement was gazetted in the *London Gazette* of the 17th October 1905, is as here and not as therein stated.

The Christian name of Captain Herbert Halliday, whose promotion to the rank of Captain, Indian Medical Service, was gazetted in the *London Gazette* of the 17th October 1905, is as here and not as therein stated.

In the notification of the admission to the Indian Army of Second Lieutenants W. K. P. Wilson and G. L. J. Cavendish in the *London Gazette* of the 17th October 1905, the rank in the British Army of these officers should have been as here stated.

PROMOTIONS.

No. 19.—The following promotions are made, subject to His Majesty's approval :—

INDIAN ARMY.

Second-Lieutenants to be Lieutenants.

4th October 1905.

Percy Thomas Etherton, 78th Moplah Rifles.

6th October 1905.

Duncan James Nugent Blair, 17th Infantry (The Loyal Regiment).

9th October 1905.

Roger Edward Harenc, attached 4th Cavalry.

19th November 1905.

Frederick Gwatkin, 18th (Prince of Wales's Own) Tiwana Lancers.
Francis Robert Farquhar, 36th Jacob's Horse.
Alec Thompson, 112th Infantry.
George Cave Slacke, attached 6th (King Edward's Own) Cavalry.
William Cuppaidge Norris Lee, attached 37th Lancers (Baluch Horse).
William Donald McNeale Rathborne, 98th Infantry.
Frederick James Chadwick, 104th Wellesley's Rifles.
Arthur Marcus Moseley Cheeke, 104th Wellesley's Rifles.
Geoffrey Gordon Richardson, 105th Mahratta Light Infantry

9th December 1905.

Kenneth Barge, 17th Cavalry.

INDIAN MEDICAL SERVICE.

BOMBAY.

To be Major.

29th July 1905.

Captain Hugh Bennett, M.B., F.R.C.S.E.

MISCELLANEOUS LIST.

INDIA.

No. 20.—Conductor Thomas Goddard, Chief Warder, Military Prison, to be Assistant Commissary and to have the honorary rank of Lieutenant, subject to His Majesty's approval ;

Sub-Conductor John Thorburn, office of the Deputy Adjutant-General, Eastern Command, to be Conductor ;

Sergeant William Samuel Fitch, office of the Quartermaster General in India (Intelligence Branch), to be Sub-Conductor ;

Sub-Conductor Frederick Nimrod Press, office of the Adjutant-General in India, to be Conductor ;

Sergeant William James Allen, office of the Quartermaster-General in India (Intelligence Branch), to be Sub-Conductor ;

Sergeants Alfred John Hill, office of the Quarter Master General in India (Intelligence Branch), William Henry Edwards, office of the Adjutant-General in India, and James Fox, office of the Quartermaster General in India, to be Sub-Conductors,—
on augmentation of establishment; with effect from the 15th August 1905.

NATIVE ARMY.

No. 21.—The following promotions are made :—

39th (Prince of Wales's Own) Central India Horse.

Kot Dafadar Katha Singh to be Jemadar, *vice* Sawant Singh, transferred to the pension establishment ; with effect from the 1st November 1905.

1st (Prince of Wales's Own) Sappers and Miners.

Color Havildar Nagesar Pande to be Jemadar, *vice* Faiz Muhammad Khan, transferred to the pension establishment; with effect from the 1st December 1905.

33rd Punjabis.

Havildar Muhammad Khan, to be Jemadar, *vice* Jahan Khan, discharged; with effect from the 1st November 1905.

90th Punjabis.

Havildar Bulanda Khan to be Jemadar, *vice* Abdullah Khan, transferred to the pension establishment; with effect from the 1st November 1905.

2nd Battalion, 3rd Gurkha Rifles.

Jemadar Gambhir Sing Gurung to be Subadar and Havildar Karbir Gurung to be Jemadar, *vice* Judhbir Gurung, transferred to the pension establishment; with effect from the 1st December 1905.

1st Battalion, 10th Gurkha Rifles.

Subadar Bhagwan Giri to be Subadar-Major, Jemadar Makhandhoje Rae to be Subadar, and Havildar Sribahadur Suba to be Jemadar, *vice* Bahadur Sing Thapa, transferred to the pension establishment; with effect from the 16th October 1905.

2nd Battalion, 10th Gurkha Rifles.

Havildar Dhanraj Khattri to be Jemadar, *vice* Tularam Gurung, transferred to the pension establishment; with effect from the 1st December 1905.

RESIGNATIONS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

HOSPITAL ASSISTANT BRANCH.

Bengal Establishment.

No. 22.—No. 700, 2nd class Hospital Assistant Ghaus Muhammad is permitted to resign the service.

RETIREMENTS.

No. 23.—The undermentioned officers have been permitted by the Secretary of State for India to retire from the service, subject to His Majesty's approval, with effect from the dates specified :—

Major Wemyss Hudson, Indian Army—13th February 1906.

Colonel Samuel Haslett Browne, M.D., C.I.E., Indian Medical Service, Bengal, 29th April 1906.

Lieutenant-Colonel Gerard Macklin Eccles McKee, Indian Medical Service, Madras,—14th March 1906.

No. 24.—Major Napier Elles Chesney, Indian Army, is permitted to retire from the service, subject to His Majesty's approval, with effect from the 30th January 1906.

No. 25.—Captain J. L. Dougherty, Indian Army, has been placed on the temporary half-pay list by the Secretary of State for India, subject to His Majesty's approval, with effect from the 6th January 1906.

No. 26.—Second-Lieutenant Valentine Goold McArthur, Unattached List, has been permitted by the Secretary of State for India to resign the service, subject to His Majesty's approval, with effect from the 6th January 1906.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Madras Artillery Volunteers.

No. 27.—Lieutenant Montague Brown, Electrical Engineer Company, resigns his commission.

Northern Bengal Mounted Rifles.

No. 28.—Second-Lieutenant James Simpson, to be Captain, to complete the establishment, with effect from the 25th May 1905.

Thomas Edward Taylor, Gentleman, to be Lieuten ant, to complete the establishment with effect from the 25th May 1905.

Chota Nagpur Mounted Rifles.

No. 29.—Edward Albert Gait, Esq., to be Major and Commandant, *vice* Slacke, transferred to the supernumerary list; with effect from the 21st November 1905.

Southern Provinces Mounted Rifles.

No. 30.—The following appointments are made with effect from the 1st December 1905:—

Donald William Garden Cowie, Esq., to be Lieutenant-Colonel.
Colin Auley Mackenzie, Esq., to be Major.
Henry Mansfield Knight, Esq., to be Major.
Stewart Binny Murray, Esq., to be Major.
Llewellyn Eddison Buckley, Esq., to be Captain.
Francis Cotton Parsons, Esq., to be Captain.
Bernard Edward Malcolm, Esq., to be Captain.
Charles Vernon Dalrymple-Hay, Esq., to be Captain.
Carlyle Bell, Esquire, to be Captain.
Alexander Stewart Crum, Gentleman, to be Lieutenant.
William Watkin Phillips, Gentleman, to be Lieutenant.
Casimir Mackellar Sherman, Gentleman, to be Lieutenant.
Stephen Cox, Gentleman, to be Lieutenant.
John Elliott Carless, Gentleman, to be Lieutenant.
Richard Leigh Kindersley, Gentleman, to be Second-Lieutenant.
Henry John Voyle Shakespear Holder, Gentleman, to be Second-Lieutenant.
Melville George Kirby Waite, Gentleman, to be Second-Lieutenant.
Henry Bloomfield Irwin, Gentleman, to be Second-Lieutenant.
Herbert Evander Browne, Gentleman, to be Veterinary Lieutenant.

Madras Volunteer Guards.

No. 31.—Second-Lieutenant James Reddy Beadon Branson resigns his commission, with effect from the 9th December 1905.

Second-Lieutenant William Burton Elwes to be Lieutenant, *vice* Dorman transferred to the Supernumerary List; with effect from the 14th October 1905.

Second-Lieutenant Claude Evelyn Buckley to be Lieutenant, *vice* Payne, transferred to the Supernumerary List; with effect from the 31st October 1905.

Charles Manning Orr, Gentleman, to be Second-Lieutenant to fill an existing vacancy; with effect from the 1st December 1905.

William Arthur Turner, Gentleman, to be Second-Lieutenant to fill an existing vacancy; with effect from the 9th December 1905.

East Indian Railway Volunteer Rifles.

No. 32.—Joseph Valentine Francies, Gentleman, to be Second-Lieutenant, with effect from the 18th November 1905.

Naini Tal Volunteer Rifles.

No. 33.—Major William Young, Indian Medical Service, medical officer, resigns his commission, with effect from the 15th December 1905.

Nilgiri Volunteer Rifles.

No. 34.—Lieutenant William Charles McMurray, to be Captain, to fill an existing vacancy; with effect from the 13th December 1905.

Sind Volunteer Rifles.

No. 35.—Captain Joseph Sladen resigns his commission, with effect from the 28th November 1905.

Upper Burma Volunteer Rifles.

No. 36.—Lieutenant-Colonel William Alexander Wickede Strickland resigns his commission, with effect from the 15th December 1905.

Kolar Gold Fields Rifle Volunteers.

No. 37.—Second-Lieutenant Henry Maurice Ray to be Lieutenant, *vice* Jolly resigned with effect from the 2nd December 1905.

MEDALS AND DECORATIONS.

No. 38.—His Excellency the Governor-General of India is pleased to confer the Volunteer Officers Decoration upon the undermentioned officers of the Indian Volunteer Force :—

Calcutta Light Horse.

Major Emanuel Charalampus Apostolides.

Great Indian Peninsula Railway Volunteer Rifle Corps.

Captain Charles Anley Hawes.

MILITARY WORKS SERVICES.

PROMOTIONS.

No. 39.—Assistant Commissary and Honorary Lieutenant James Hunter, Sub-Engineer, 1st grade, is promoted to the rank of Assistant Engineer, 2nd grade, with effect from the 19th July 1905.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 1.—The services of Engineer C. J. I. Jones, Royal Indian Marine, are placed at the disposal of the Home Department, for employment as Engineer and Harbour Master, Port Blair, with effect from the 15th December 1905.

FURLOUGH AND LEAVE.

No. 2.—The undermentioned officer has been granted an extension of leave by the Secretary of State for India :—

Engineer E. R. Abbott, Royal Indian Marine, (p.a) for five days.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Fort William, the 12th January 1906.

Under clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that a report of the death of the undermentioned commissioned officer on the date specified, was received in the Military Department between the 23rd December 1905 and 12th January 1906.

Corps.	Rank and Name.	Date of decease.	Place of decease.	Testate or Intestate.	REMARKS.
1st Battalion, the South Wales Borderers.	2nd-Lieutenant Ernest Walker Chapman.	18th December 1905.	Karachi .	...	...

Statement of Deposits on account of Estates between the 23rd December 1905 and 12th January 1906.

On whose account.	Rank.	Corps.	Date of decease.	Testate or intestate.	Total unclaimed amount deposited.	Date to which claims will be received.
					R a. p.	
Evelyn Routh Udal*	Lieutenant	36th Sikhs	3rd June 1905.	Intestate .	5,050 12 10	11th March 1906.

* *Next-of-Kin—Father*—His Honor Chief Justice, J. S Udal.
Address—Leeward Islands, West Indies.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 8th January 1906.

No. 1.—It is hereby notified for general information that the Railway Board have sanctioned a reconnaissance by alternative routes to the north and south of the Runn of Cutch, of the country to be traversed by the proposed railway on the 5' 6" gauge from Badin to Viramgam.

2. The reconnaissance has been placed under the control of the Director of Railway Construction and will be known as the Bombay Sind Connection Railway Survey.

The 9th January 1906.

No. 2.—The services of Colonel G. F. Wilson, R.E., on special duty with the Railway Board, are replaced at the disposal of the Military Department with effect from the forenoon of the 6th January 1906 under the provisions of Article 616 of the Civil Service Regulations.

The 10th January 1906.

No. 3.—Rai Sahib Milki Ram, Storekeeper, North Western Railway, in class III, grade 1, of the Superior Revenue Establishment of State Railways, is appointed to officiate in class II of that Establishment, with effect from the 15th December 1905, *vice* Mr. S. H. Maule-Cole granted privilege leave.

No. 4.—Mr. G. Richards, Executive Engineer, 2nd grade, and Deputy Consulting Engineer for Railways, Burma, is appointed to the charge of the Burma Railways Extension surveys, in addition to his own duties.

No. 5.—It is hereby notified for general information that the Railway Board have sanctioned surveys being made by the Agency of the Bengal and North Western Railway Company for the following lines of railway:—

Chupra-Mushrak	21 miles.
Mozufferpore-Mohamudpur	140 miles.
Sitamari-Mozufferpore	
Darbhunga-Khagaria	
Samastipur-Rowsera-Darbhunga	

NEVILLE PRIESTLEY,
Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 13, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 17th November 1905.

From the 25th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 18th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Offg. Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

INVENTIONS and DESIGNS.

Calcutta, the 11th January 1906.

NOTIFICATION.

No. 74 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 6th January 1906:—

No. 1 of 1906.—George Henry Holt Freeman, gentleman, of 4 Mount street, Hyde Park, in the county of Middlesex, England. *Improvements in internal combustion engines.*

No. 2 of 1906.—Sir William Mather, engineer, Salford Iron Works, Manchester, in the county of Lancaster, England. *Improvements in and apparatus for treating vegetable fibres, producing cellulose and bleaching.*

No. 3 of 1906.—Bernhard Wagner, merchant, of No. 99 Kaiser Wilhelmstrasse, Stettin, German Empire. *Improvements in apparatus for rendering briquets weatherproof.*

No. 4 of 1906.—Bernhard Wagner, merchant, of No. 99 Kaiser Wilhelmstrasse, Stettin, German Empire. *Improvements in processes of preparing a mass for making briquets.*

No. 5 of 1906.—John Gill, gentleman, of Beechwood Mains, Murrayfield, Edinburgh, Scotland. *Improved means and apparatus for compressing air or other elastic fluid for the production of motive power and other purposes.*

No. 6 of 1906.—Thomas Leopold Willson, engineer, of 188 Metcalf street, in the city of Ottawa, county of Carleton, province of Ontario, dominion of Canada. *Improvements in combined whistling, bell and lighting buoys.*

No. 7 of 1906.—Friedrich Wilhelm Klever, manufacturer, at Cologne on Rhine, 6 Brandenburgerstrasse, Germany. *Improvements in and relating to the manufacture of lubricating and anti-corrosive oils.*

No. 8 of 1906.—Thomas Alexander Boyd, engineer, and J. & T. Boyd, Limited, machine makers, both of Shettleston Iron Works, Glasgow. *Improvements in rings and travellers for spinning and analogous machines.*

No. 9 of 1906.—Henry Thomas Simpson Ward, Director of Irrigation, Colombo, Ceylon. *Improvements in and relating to the sinking of concrete wells and the like.*

No. 10 of 1906.—Thomas Samuel Tarling, stationer's warehouseman, of 17 Tess road, Fleetville, St. Albans, in the county of Hertfordshire, England. *Improvements in or relating to oil lamps.*

No. 11 of 1906.—Victor Belanger, inventor, of 17 Marlboro street, Boston, Massachusetts, United States of North America, and John Jacob Stein, merchant, of 12 Mark lane, London, England. *Improvements in means for controlling traveller rings of spinning frames.*

No. 12 of 1906.—Rudolf Braun, electrical engineer, of 68 Seymour Grove, Old Trafford, Manchester, England. *Improvements in means for automatically equalizing the load in alternating electric current circuits.*

No. 13 of 1906.—George William Drummond, engineer, of 13 Victoria street, Westminster, London, England. *Improvements in spark preventers for locomotives.*

No. 14 of 1906.—William Maple Bradshaw, electrical engineer, of 400 Whitney Avenue, Wilkinsburg, Pennsylvania, United States of America. *Improvements in alternating current electric motors.*

No. 15 of 1906.—Anson Gardner Betts, chemist, of 16th street N. Troy, state of New York, United States of America. *Improvements in electrical conductors.*

No. 16 of 1906.—Charles Cheers Wakefield, merchant, of 27 Cannon street, London, E. C., England. *Improvements in or relating to flare lights.*

No. 17 of 1906.—Laljee Madhowjee, engineer, residing near Madeji road station, Sukkur district, Sind. *Improvements in clocks.*

No. 18 of 1906.—Theodore Horace Barry, a member of the firm of Barry & Co., cigar manufacturers and tobacco growers and merchants of Coconada, in the presidency of Madras, British India. *Improvements in the manufacture of cigars.*

No. 19 of 1906.—Standard Oil Company of New York, a corporation organized and existing under the laws of the state of New York, carrying on business in the city of New York, state of New York, United States of America. *An improved tap for kerosine oil tins and the like.*

No. 75 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 17 of 1905.—Suraj Narayan Verma, sub-overseer, P. W. D., Rai Bareli, and Jagat Narayan, draftsman, P. W. D., Sultanpur, Oudh, residents of Chailpuri street, Delhi. *A road ramming machine.* (Specification filed 1 November 1905.)

No. 396 of 1905.—William Tice, engineer, an employee of Messrs. Bird & Co., 101/1 Clive street, Calcutta. *Improvements in septic tank installations.* (Specification filed 18 December 1905.)

No. 76 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each:—

No. 212 of 1895.—George Alexander Dick. *Improvements in the manufacture of wire, rods, bars, or tubes from various copper alloys, and in apparatus therefor, which apparatus can be used for making wires, rods, bars, or tubes from other alloys or metals.* (From 27 December 1905 to 27 December 1906.)

No. 187 of 1896.—James Burgess Readman. *Improvements in apparatus for obtaining cyanides.* (From 5 January 1906 to 5 January 1907.)

No. 214 of 1897.—James Albert Bonsack and Hugo Bilgram. *An automatic feed mechanism for cigarette fillers.* (From 30 December 1905 to 30 December 1906.)

No. 271 of 1897.—James Wilson. *An automatic or self-cleansing filter.* (From 7 January 1906 to 7 January 1907.)

No. 56 of 1898.—John James Marsland. *An improved latrine seat for the use of natives of India, to be called "The Aryan Latrine seat."* (From 13 January 1906 to 13 January 1907.)

No. 186 of 1898.—The Linotype Company, Limited. *Improvements in the spacing and justifying and casting and trimming mechanisms of linotype machines.* (From 28 December 1905 to 28 December 1906.)

No. 187 of 1898.—The Linotype Company, Limited. *Improvements in and connected with linotype machines.* (From 28 December 1905 to 28 December 1906.)

No. 199 of 1898.—The Linotype Company, Limited. *Improvements in the distributing mechanism of linotype and analogous machines.* (From 7 January 1906 to 7 January 1907.)

No. 200 of 1898.—The Linotype Company, Limited. *Improvements in the ejector mechanism of linotype and analogous machines.* (From 7 January 1906 to 7 January 1907.)

No. 207 of 1898.—The Linotype Company, Limited. *Improvements in the trimming mechanism of linotype machines.* (From 7 January 1906 to 7 January 1907.)

No. 208 of 1898.—The Linotype Company, Limited. *Improvements in the mould wheel controlling mechanism of linotype machines.* (From 7 January 1906 to 7 January 1907.)

No. 209 of 1898.—The Linotype Company, Limited. *Improvements in the pump stops of linotype machines.* (From 7 January 1906 to 7 January 1907.)

No. 212 of 1898.—The Linotype Company, Limited. *Improvements in linotype matrices.* (From 7 January 1906 to 7 January 1907.)

No. 192 of 1899.—Guglielmo Marconi, and The Wireless Telegraph and Signal Company, Limited. *Improvements in apparatus employed in wireless telegraphy.* (From 29 December 1905 to 29 December 1906.)

No. 370 of 1899.—Isaac Shone and Edwin Ault. *Improvements in and relating to ejectors for raising sewage and other liquids.* (From 23 March 1906 to 23 March 1907.)

No. 387 of 1899.—Fatehmahomed Imamsaheb. *Improvements in fibre extracting machines.* (From 26 February 1906 to 26 February 1907.)

No. 224 of 1900.—N. Futehally & Co. *A machine for a speedy decortication of aloe fibre and other fibrous plants.* (From 22 January 1906 to 22 January 1907.)

No. 436 of 1900.—William Walter Lean. *A new or improved clasp or fastening.* (From 6 March 1906 to 6 March 1907.)

No. 5 of 1901.—John King Macdonald. *Improvements in sewing machines.* (From 18 February 1906 to 18 February 1907.)

No. 356 of 1901.—William John Osborn. *Improvements in apparatus for filling vessels with petroleum.* (From 7 April 1906 to 7 April 1907.)

No. 448 of 1901.—Percy Hulburd. *Improvements in cocks or valves.* (From 6 January 1906 to 6 January 1907.)

No. 449 of 1901.—Percy Hulburd. *Improvements in joint rings or washers for steam and other pipes.* (From 6 January 1906 to 6 January 1907.)

No. 450 of 1901.—Thomas Henry Pearse. *Improvements in rollers for cotton gins and the like.* (From 20 February 1906 to 20 February 1907.)

No. 452 of 1901.—Percy Hulburd. *Improvements in or connected with the mounting or fixing of the glass tubes of sight feed lubricators, water gauges, and the like.* (From 6 January 1906 to 6 January 1907.)

No. 459 of 1902.—Horace Gabriel Heimann. *Improvements in punkah pulling machines.* (From 21 January 1907 to 21 January 1908.)

No. 77 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 66 of 1901.—Benjamin Garver Lamme. *Improvements in systems of electrical distribution.* (Specification filed 24 September 1901.)

No. 72 of 1901.—Hugh Fitzalis Kirkpatrick-Picard. *Improvements in or relating to the treatment of complex sulphide ores.* (Specification filed 30 September 1901.)

No. 74 of 1901.—Henriette Auguste Strauss. *A portable mosquito and fly guard.* (Specification filed 30 September 1901.)

No. 82 of 1901.—William James Potter and Nawab Syed Abdur Rasheed Khan, *Improvements in typewriters.* (Specification filed 1 October 1901.)

No. 91 of 1901.—William Alfred Lambert. *An improved system of punkah working.* (Specification filed 2 October 1901.)

No. 104 of 1901.—Thomas Henry Lewis. *Improvements in devices for producing acetylene light more especially intended for use in cycles, carriage and hand lamps.* (Specification filed 30 September 1901.)

No. 261 of 1901.—William Allen Pendry. *Improvements in button-making machines.* (Specification filed 2 October 1901.)

No. 270 of 1901.—Nathan Barney. *Covers for cases.* (Specification filed 2 October 1901.)

No. 304 of 1901.—George Archibald Lowry. *Process of and apparatus for ginning cotton and similar material.* (Specification filed 2 October 1901.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) **After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—**

The sum of R50 for each of the above inventions.

No. 392 of 1899.—Cornelius Vanderbilt. *Improvements in locomotive boilers.* (Specification filed 28 September 1900.)

Fee in respect of the continuance of an exclusive privilege—

4 (*b*) **After the expiration of the fourth year and before the expiration of the fifth year from the date of filing of the specification—**

The sum of R50 for the above invention.

No. 38 of 1899.—Henri Jules Caillet. *Improvements in the rolling stock and permanent-way of single rail railways.* (Specification filed 25 September 1899.)

No. 119 of 1899.—Handel Beech. *Improvements in apparatus for automatically causing a flow of water or other fluid by the fusion of a suitable joint or connection for fire extinguishing and like purposes.* (Specification filed 25 September 1899.)

Fee in respect of the continuance of an exclusive privilege—

4 (*c*) **After the expiration of the fifth year and before the expiration of the sixth year from the date of the filing of the specification—**

The sum of R50 for each of the above inventions.

NOTICES.

All communications relating to applications for leave to file specifications and for registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, 2 Bankshall Street, Calcutta.

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo volumes, paper cover, 13 annas or 1*s.* 1*d.* Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Department of Commerce and Industry, 2 Bankshall Street, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE.

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1905 the price of these articles will be as follows :—

Quinine	1-pound tin,	R16,	or post-free,	R16-8
	½	"	R8,	"	R8-6
	¼	"	R4,	"	R4-6
Cinchonidine	1	"	R12,	"	R12-8
	½	"	R6,	"	R6-6
	¼	"	R3,	"	R3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates :—

1 lb tin	R16	or post-free	R16-8.
½ lb "	R8	"	R8-6.
¼ lb "	R4	"	R4-4.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal :—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903, 1903-1904 and 1904-1905 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

D. C. PHILLOTT, Major,
Offg. Secretary, Board of Examiners.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 9th January 1906.

LIABILITIES.	R	a.	p.
Capital paid up	2,00,00,000	0	0
Reserve Fund	1,40,00,000	0	0
Public Deposits at Head Office R 99,32,044 a. 8 p. 3; Public Deposits at Branches 80,17,021 8 11	1,79,49,066	1	2
Other Deposits at Head Office and Branches	11,31,44,309	9	10
Bank Post Bills, etc.	36,68,718	1	5
Sundries	15,24,326	0	3
RUPEES	17,02,86,419	12	8

ASSETS.	R	a.	p.
Government Securities	1,06,37,711	0	0
Other authorized Investments	72,60,066	0	0
Loans on Government and other authorized Securities	4,31,75,399	3	1
Accounts of Credit on Government and other authorized Securities	3,62,48,719	13	9
Bills discounted and purchased	3,11,93,170	8	3
Balances with other Banks	17,22,824	1	9
Bullion	...		
Dead Stock	18,58,517	13	7
Stamps	11,583	6	0
Sundries	10,73,524	6	11
	13,31,81,516	5	4
Cash and Currency Notes at Head Office R *1,68,76,072 a. 15 p. 10; Cash and Currency Notes at Branches †2,02,28,830 7 6	3,71,04,903	7	4
RUPEES	17,02,85,419	12	8

* Includes Sovs. and ½ Sovs., value R1,39,905 0 0
† Do. do. do. „ 3,64,937 0 0

R5,04,842 0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 11th January 1906.

C. M. BASTIN,
Offg. Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 8 per cent.
Percentage 27·22.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 6th January 1906.

Abstract of the accounts of the Department of Issue of Paper Currency on the 31st December 1905.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.											REMARKS.
				COIN AND BULLION.								SECURITIES (PURCHASE PRICE).		TOTAL.	
				In India.				In England.		In Transit between India and England.					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.†	Other Silver Bullion (Ingot Reserve).	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R	R (b)	R	
Calcutta . .	31,67,165	16,08,75,105	16,40,42,270	2,03,20,812	*3,80,84,625	...	...	8,25,00,006	...	...	49,21,500	(a) 9,99,99,946	2,00,00,000	26,58,26,889	(a) Nominal value—R 10,20,81,500
Allahabad .	...	2,12,30,095	2,12,30,095	55,08,249	34,71,030	...	...	...	...	...	...	...	...	89,79,279	(b) Nominal value—R 2,13,54,697
Lahore . .	...	2,80,02,380	2,80,02,380	66,10,011	69,52,417	...	...	...	...	...	...	...	...	1,35,62,428	
Bombay . .	1,81,93,865	9,24,40,590	11,06,34,455	85,91,330	3,67,22,152	22,12,640	17,65,057	...	...	...	1,04,77,500	...	...	5,97,68,679	
Karachi .	...	1,10,97,955	1,10,97,955	25,79,405	6,30,690	...	...	...	...	...	...	...	...	32,10,095	
Madras . .	23,19,425	4,31,14,545	4,54,33,970	74,71,535	39,79,350	...	...	...	...	...	...	...	...	1,14,50,885	
Calicut . .	...	14,90,150	14,90,150	8,16,570	21,000	...	...	...	...	...	...	...	...	8,37,570	
Rangoon . .	...	1,57,33,600	1,57,33,600	3,14,92,135	32,61,915	...	...	...	...	...	...	...	...	3,47,54,050	
	2,36,80,455	37,39,84,420	39,76,64,875	8,33,90,047	9,31,23,179	22,12,640	17,65,057	8,25,00,006	...	...	1,53,99,000	9,99,99,946	2,00,00,000	39,83,89,875	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			*Nil.*	*Deduct*—Amount due on Bills drawn by one circle on another										7,25,000	
TOTAL CIRCULATION R .			39,76,64,875	TOTAL RESERVE R .										39,76,64,875	

* R24,00,000 (£160,000) was transferred in Gold from the Paper Currency Reserve to the Gold Reserve Fund on the 30th December 1905.
† In addition to amounts shown in columns 9 and 14 about 116 lakhs of tolas of Silver have been purchased from treasury funds for immediate coinage into rupees.

A. F. COX,
Head Commissioner of Paper Currency.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 9th January 1906.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th January 1906.

	Total amount of notes in Circulation.			Reserve. Coin and Bullion. In India.				In England.		In Transit between India and England.		Securities (purchase price).		Total.	Remarks.
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.†	Other Silver Bullion (Ingot Reserve).	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R (a)	R (b)	R	
Calcutta . .	18,22,265	15,92,52,715	16,10,74,980	1,95,51,677	*3,83,50,155	71,34,139	...	8,25,00,006	...	...	...	9,99,99,946	2,00,00,000	26,81,35,923	(a) Nominal value—R10,20,81,500
Allahabad .	...	2,05,37,490	2,05,37,490	47,10,159	33,49,935	...	...	...	...	...	...	...	...	80,60,094	(b) " " R2,13,54,697
Lahore . .	...	2,85,47,780	2,85,47,780	56,37,450	68,12,378	...	...	...	...	...	...	...	...	1,24,49,828	
Bombay . .	1,61,86,870	9,86,17,140	11,48,04,010	1,33,62,971	3,63,24,142	...	8,65,057	...	...	...	1,04,77,500	...	...	6,10,29,670	
Karachi .	...	1,01,81,100	1,01,81,100	19,61,950	6,16,515	...	...	...	...	...	...	...	...	25,78,465	
Madras . .	12,69,255	4,42,52,830	4,55,22,085	74,82,030	38,78,385	...	...	...	...	...	...	...	...	1,13,60,415	
Calicut . .	...	13,36,395	13,36,395	6,43,745	36,045	...	...	...	...	...	...	...	...	6,79,790	
Rangoon . .	...	1,51,43,955	1,51,43,955	2,76,92,730	31,72,320	...	...	...	...	...	...	...	...	3,08,65,050	
	1,92,78,390	37,78,69,405	39,71,47,795	8,10,42,712	9,31,39,875	71,34,139	8,65,057	8,25,00,006	...	...	1,04,77,500	9,99,99,946	2,00,00,000	39,51,59,235	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			19,88,560	*Deduct*—Amount due on Bills drawn by one circle on another								. . . . .		*Nil*	
Total Circulation R .			39,51,59,235									Total Reserve R .		39,51,59,235	

* There was no transfer of Gold between the Paper Currency Reserve and the Gold Reserve Fund during the week ending 7th January 1906.

† In addition to amounts shown in columns 9 and 14 about 116 lakhs of tolas of Silver have been purchased from treasury funds.

A. F. COX,

Head Commissioner of Paper Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 1ST TO 7TH JANUARY 1906.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balances of Government Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native States coin.	Total.	New Rupees and small coin delivered to Treasuries and Currency Department.	New Rupees made over to Native States.	Total.	New coin ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coin.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	23	1	...	24	6	...	6	...	13	48*	10	71	...	...	...
Bombay	37	1	2	40	14	2	16	...	16	51†	1	68	...	...	...

* Exclusive of 91 of purchased silver brought on the Mint premises but not yet received and inclusive of 11 of perfect rupees ready for delivery.
† Exclusive of 12 of purchased silver brought on the Mint premises but not yet received.

C. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 10th January 1906.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATIONS.

Simla, the 30th December 1905.

No. 51.—The two months privilege leave granted to 2nd class Assistant Surgeon M. J. Pereyra, Indian Subordinate Medical Department, attached to the Medical Store Depôt, Madras, with effect from the 25th September 1905, is extended by 5 days.

The 5th January 1906.

No. 1.—No. 826, 2nd class Hospital Assistant Sohan Lal, of the Indian Subordinate Medical Department, Bengal, is appointed to the Medical Store Depôt, Mian Mir, with effect from the 6th September 1905.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

TELEGRAPH DEPARTMENT.

Registered Telegraph Addresses.

It is notified that a list of the full and of the abbreviated addresses of firms and individuals who desire them to be published will be found in sections XII (A) and XII (B) of the Indian Telegraph Guide, January 1906 issue, which may be purchased at any Government Telegraph Office, or from the Superintendent, Check Office, Calcutta. Price four annas.

NOTIFICATIONS.

Calcutta, the 9th January 1906.

No. 42.—Offices reported opened and closed during the week ending 6th January 1906:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Office.		
Delhi Sabzimandi	Punjab	27th December	Opened.
	Railway Telegraph Office.		
Samudram	South Indian Railway	18th December	Opened.

A. L. H. PALMER,
Offg. Director, Traffic Branch.

The 6th January 1906.

No. 83.—Mr. T. L. James, Assistant Superintendent, 3rd grade, is granted privilege leave for three months under Article 260 of the Civil Service Regulations, in combination with furlough on medical certificate for one year and nine months under Articles 233 and 308 (*a*), with effect from the forenoon of the 23rd October 1905.

The 12th January 1906.

No. 84.—With reference to Government Telegraph Department Notification No. 43, dated the 2nd of May 1904, it is hereby notified that Mr. H. S. Olphert, Superintendent, 1st grade, has been granted an extension of furlough for twenty-six days, with effect from the forenoon of the 27th of November 1905.

S. H. C. HUTCHINSON,
Director-General of Telegraphs.

II B 2

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 11th January 1906.

No. 142.—Lieutenant L. C. Thuillier, I.A., Officiating Assistant Superintendent, 1st grade, was granted privilege leave for 18 days from 28th October 1905 to 14th November 1905, both days inclusive, under Article 260 of the Civil Service Regulations.

F. B. LONGE, Lieut.-Col., R.E.,
Surveyor General of India.

THE HON'BLE THE RESIDENT IN MYSORE.

NOTIFICATIONS.

Bangalore, the 5th January 1906.

No. 1.—Under the provisions of section 13 of the Bangalore Municipal Law of 1897, the Hon'ble the Resident in Mysore is pleased to notify that the undermentioned gentleman has been elected a Municipal Commissioner for the Civil and Military Station of Bangalore:—

To represent Hindus and others.

No. 6 Division.—M. R. Ry. M. V. Coopoosawmy Chetty, *vice* M. R. Ry. V. Sundaralinga Chetty, deceased.

The 6th January 1906.

No. 2.—Under the provisions of Section 641 of the Code of Civil Procedure, the Hon'ble the Resident in Mysore is pleased to exempt the undermentioned gentleman from personal appearance in the Civil Courts of the Civil and Military Station of Bangalore :—

Sha Syed Ahmed Shuttari *alias* Soliman Padsha Sajjada Nishin Sajjada of the Affamulla Sha Saheb, Shuttari Darga, near the Lal-Bagh in the Bangalore City.

2. This privilege is to be considered personal and not hereditary.

By order,

R. M. KING,
First Assistant to the Resident in Mysore.

EASTERN BENGAL STATE RAILWAY.

NOTIFICATION.

Calcutta, the 9th January 1906.

No. 1.—Major W. J. McElhinny, R.E., Deputy Traffic Superintendent, is granted privilege leave for 1 month and 16 days combined with special leave on urgent private affairs for 4 months and 14 days under Articles 233 (ii), 260 and 316 of the Civil Service Regulations, with effect from 28th March 1906, or such subsequent date as he may avail himself of it.

H. P. BURT,
Manager.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates :—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin	7-8	9	8
½ "	3-12	4-8	6
¼ "	1-14	2-4	4

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 7th Mountain Battery, Royal Garrison Artillery, dated at Ambala, this 6th day of January 1906.

Number, Rank, and Name—No. 8179, Gunner George Allen.
Age—28.
Height—5 feet 10½ inches.
Colour of—Complexion, fresh; hair, brown; eyes, blue.
Trade—Labourer.
Date of enlistment—13th July 1901.
Place of enlistment—Blackburn.

Parish and County in which born—Liverpool.
Date of desertion or absence—31st December 1905.
Place of desertion or absence—Calcutta.
Marks—*Nil*.
On Furlough.
Under 5 years' service.

F. A. EASTON, Captain, R.G.A.,
Commanding, 7th Mountain Battery, Royal Garrison Artillery.

CURRENCY NOTES.

The following Currency Notes of the Calcutta Circle are stated to have been destroyed and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person claiming a right to them is warned to communicate at once with the undersigned :—

Note wholly destroyed.

Register No.	No. of Notes.	Value.	Name of claimant.
		R	
W. 90 of 1895-96	X. / 59 03886	100	H. Mathewson, Esq., Barabazar, Barabhum Post Office, Manbhum.
	X. / 9 66005	100	

T. H. WORGAN,
Assistant Comptroller General,
In charge Paper Currency.

PAPER CURRENCY DEPARTMENT;
The 5th January 1906.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 5th January 1906.

No. 7-*Ap*.—Mr. J. Hogan, superintendent of post offices, 3rd grade, is appointed to act in the 2nd grade, with effect from the 22nd November 1905, during the absence on leave of Mr. J. R. Webster, superintendent of post offices, 2nd grade, or until further orders.

The 6th January 1906.

No. 29-*Ap*.—Mr. E. M. Duhan, Superintendent, Railway Mail Service, 5th grade, is appointed to act in the 4th grade, with effect from the 14th October 1905, during the absence on combined leave of Mr. W. St. J. Pusey, Superintendent, Railway Mail Service, 4th grade, or until further orders.

The 10th January 1906.

No. 55-*Ap*.—The following appointments are made with effect from the 1st December 1905, *vice* Mr. A. C. Firth, superintendent of post offices, 2nd grade, retired :—

Mr. Sudarshan Singh Seth, superintendent of post offices, officiating in the 2nd grade, to be confirmed in that grade;

Babu Kshetrapada Banerji, superintendent of post offices, officiating in the 3rd grade, to be confirmed in that grade;

Mr. A. R. Hogan, superintendent of post offices, officiating in the 4th grade, to be confirmed in that grade.

12th January 1906.

No. 81-*Ap*.—Mr. A. R. Hogan, superintendent of post offices, 4th grade, is granted privilege leave for three months, with effect from the 25th December 1905.

Mr. K. Appleby is appointed to act as superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. A. R. Hogan or until further orders.

A. U. FANSHAWE,
Director-General of the Post Office of India.

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 3rd January 1906.

No. 3.—In accordance with Government of India, Foreign Department, Notification No. 2443-G., dated the 14th November 1905, Captain J. W. Little, I.M.S., assumed charge of the Civil Medical duties of Wana on the afternoon of the 5th of December 1905, relieving Captain W. M. Anderson, I.M.S.

By order, etc.,

F. W. JOHNSTON,
Secretary to the Chief Commissioner,
North-West Frontier Province.

The 6th January 1906.

No. 7.—Lieutenant H. Watts, I. M. S., made over charge of the duties of Superintendent, Bannu Jail, to Captain J. Husband, I. M. S., on the forenoon of the 26th December 1905.

No. 8.—Captain J. Husband, I.M.S., assumed charge of the Civil Medical duties of the Bannu District on the forenoon of the 26th of December 1905, relieving Lieutenant H. Watts, I.M.S.

The 8th January 1906.

No. 9.—Lieutenant E. C. Taylor, I M.S., made over charge of the duties of Superintendent of the Bannu Jail to Lieutenant H. Watts, I.M.S., on the afternoon of the 18th December 1905.

No. 10.—Lieutenant H. Watts, I.M.S., assumed charge of the Civil Medical duties of the Bannu District on the afternoon of the 18th of December 1905, relieving Lieutenant E. C. Taylor, I.M.S.

By order, etc.,

F. H. HUMPHRYS,
Assistant Secretary to the Chief Commissioner,
North-West Frontier Province.

RETURN TO DUTY.

The 2nd January 1906.

No. 1.—On return from the leave granted to him in Notification No. 255, dated the 15th November 1905, Lala Thakur Das, Dhawan, Extra Assistant Commissioner, is appointed to officiate as District Judge of Hazara, where he assumed charge of his duties on the forenoon of the 19th December 1905, relieving Rai Sahib Thakur Lachman Das, Extra Assistant Commissioner.

REVERSION.

The 2nd January 1906.

No. 2.—On being relieved of the duties of Revenue Assistant, Hazara, Lala Devi Dass, Officiating Extra Assistant Commissioner, reverted to his substantive appointment of Tahsildar, with effect from the afternoon of the 19th December 1905.

By order, etc.,

F. W. JOHNSTON,
Secretary to the Chief Commissioner,
North-West Frontier Province.

LEAVE.

The 3rd January 1906.

No. 4.—Lieutenant G. H. Gunning, I.A., Wing Commander and officiating 2nd-in-Command, Northern Waziristan Militia, is granted six months' leave out of India on Medical Certificate, under the leave rules of 1886 for the Indian Army, with effect from the afternoon of the 19th December 1905.

By order, etc.,

WALTER VENOUR, Major

Staff Officer to the Chief Commissioner,
North-West Frontier Province.

The 3rd January 1906.

No. 6.—Khan Hamidullah Khan, Extra Assistant Commissioner, Kohat, is granted privilege leave of absence for three months under the provisions of Article 260 of the Civil Service Regulations, with effect from the forenoon of the 11th December 1905.

The 9th January 1906.

No. 11.—Major C. B. Rawlinson, I. A., Deputy Commissioner, Peshawar, is granted privilege leave of absence for forty days, under the provisions of Article 260 of the Civil Service Regulations, with effect from the forenoon of the 2nd January 1906.

By order, etc.,

F. W. JOHNSTON,

Secretary to the Chief Commissioner,
N.-W. F. Province.

APPOINTMENT.

The 3rd January 1906.

No. 5.—Consequent on the departure on six months leave on Medical Certificate out of India of Lieutenant G. H. Gunning, I.A., Wing Commander and officiating 2nd-in-Command, Northern Waziristan Militia, the following promotions are made with effect from the afternoon of the 19th December 1905:—

Lieutenant C. F. M. Worsely, Adjutant and Quarter Master, to officiate as 2nd-in-Command.

Lieutenant A. W. H. M. Moens, Reserve Officer, to officiate as Wing Commander in addition to his other duties.

By order, etc.,

WALTER VENOUR, Major,

Staff Officer to the Chief Commissioner,
North-West Frontier Province.

The 9th January 1906.

No. 12.—Mr. P. J. G. Pipon, I.C.S., Officiating District Judge, Peshawar, is appointed to officiate as Deputy Commissioner, Peshawar, and assumed charge of his duties on the forenoon of the 2nd January 1906.

By order, etc.,

F. W. JOHNSTON,

Secretary to the Chief Commissioner,
N.-W. F. Province.

REVENUE AND FINANCIAL SECRETARY TO THE CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATION.

Peshawar, the 5th January 1906.

No. 44.—In Chief Commissioner's Notification No. 5693, dated the 8th December 1905, published at page 1461 of *Gazette of India*, Part II, dated the 16th December 1905, for "Muhamed Saddin Khan of Gumbat" read "Muhamed Saddiq Khan of Gumbat" at Serial No. 19 of the list of members of the District Board of Kohat.

M. F. O'DWYER,
Revenue and Financial Secy. to the Hon'ble the Agent to the Governor-Genl. and Chief Commissioner, N.-W. Frontier Province.

NORTH-WEST FRONTIER PROVINCE—JUDICIAL DEPARTMENT.

NOTIFICATION.

Peshawar, the 22nd December 1905.

No. 37-J.—The following list of days to be observed as holidays in the Judicial Commissioner's Court and the Civil Courts subordinate thereto, during the year 1906, has been approved by the Local Government, as required by section 88, sub-section (4) of the North-West Frontier Province Law and Justice Regulation, 1901, and is published for general information:—

Proclamation day	1st January	Monday.
Basant Panchmi	29th January	Monday.
Id-ul-Zuha	5th and 6th February	Monday and Tuesday.
Sheoratri	21st February	Wednesday.
Moharram	2nd to 7th March	Friday to Wednesday.
Holi	9th and 10th March	Friday and Saturday.
Durga Ashtmi	2nd April	Monday.
Easter and Baisakhi	13th to 16th April	Friday to Monday.
Bara Wafat	7th May	Monday.
Nirjala Ikadshi	2nd June	Saturday.
King-Emperor's Birthday	26th June	Thursday.
Beas Puja	6th July	Friday.
Salono	4th August	Saturday.
Janam Ashtmi	11th August	Saturday.
Anant Chaudas	1st September	Saturday.
Dasehra	24th to 27th September	Monday to Thursday.
Shab-i-Barat	4th October	Thursday.
Diwali	16th and 17th October	Tuesday and Wednesday.
Jam Dutia	19th October	Friday.
Juma-ul-Wida	16th November	Friday.
Id-ul-Fitar	19th November	Monday.
Christmas	24th to 31st December	Monday to Monday.

NOTES 1.—The last Saturday of every month will be observed as a holiday, provided that there are no arrears of work.
2.—All Civil Courts will remain closed during the month of September.

E. INGLIS,
Judicial Commissioner.

UNITED PROVINCES—REVENUE DEPARTMENT.

NOTIFICATION.

MISCELLANEOUS.

Dated Allahabad, the 5th January 1906.

No. 53—I-1046-1905.— In exercise of the powers conferred by sections 5 and 5A, of the Scheduled Districts Act, 1874 (XIV of 1874), and with the previous sanction of the Governor General in Council, the Lieutenant-Governor of the United Provinces of Agra and Oudh is pleased to declare that Notifications Nos. 632—VII-281 and 634—VII-281,

of 27th June 1894, and Schedule D are hereby cancelled and to extend the United Provinces Land Revenue Act, 1901 (United Provinces Act, III of 1901), to the districts of Almora, Garhwal and Naini Tal (exclusive of the settled tracts of the Tarai sub-division), and to direct that the said Act, as so extended, shall be subject to the following restrictions and modifications, namely :—

1. The following portions of the said Act shall be deemed to have been omitted :—

Section 1, sub-sections (2) and (3) ; section 4, clauses (6), (12), (13), (14), and (15) ; in section 23, the words "as hereinafter provided" and the whole of sub-section (2) except the first eleven words ; sections 24 and 32 ; section 34, sub-section (5) ; sections 36, 42, 43, 55, and 63 ; in section 68, the proviso ; sections 69 and 70 ; in section 72, the words and figures "The co-sharers accepting the transfer shall pay to the proprietor any annual allowances to which he is entitled under section 74 ;" sections 74, 79 to 83, 87 to 91, 100, 101, 104, 106 to 140, 184 to 187, 189, and 191 to 207 ; in section 208, the words "A Revenue Court shall have power, subject to any special provisions in this Act, to give and apportion costs due under this Act in any proceedings before it in such manner as it thinks fit ;" sections 209 to 219 and 227 to 229 ; section 231, clauses (1), (7) and (9) ; section 233, clauses (i) and (k) ; in section 234, clause (l), the words "and in" to the end of the clause ; section 234, clauses (f), (m), (n), (t) and (u) ; and the first schedule.

2. The following modifications shall be deemed to have been made in the said Act :—

(a) to section 4, for clause (3) substitute—

"(3) 'Malguzar' means a person appointed under rule 49, clause (1), of the Kumaun Rules, 1894, to represent all or any of the co-sharers in a mahal."

(b) Read every reference to a lambardar as referring to a malguzar, or to a padhan or sirgoroh where a malguzar is known by either of these names.

(c) In section 8, for the words and figures "on a reference under section 218, or in a revision under section 219" substitute "or on a reference, or in revision, under rule 26 of the Kumaun Rules, 1894."

(d) In section 25, for the word "annual" substitute "prescribed."

(e) For section 33 substitute—

"The Collector shall maintain a record-of-rights and registers in accordance with the rules in force in Kumaun. No change or transaction affecting the registers prescribed by such rules shall be recorded without the order of the Collector."

(f) In section 34, sub-section (1), for the words "to the tahsildar" substitute "to the tahsildar or peshkar," and for the words and figures "prescribed by clauses (a) to (d) of section 32" substitute "maintained under section 33."

(g) For section 35 substitute—

"The tahsildar or peshkar, on receiving such report or upon the facts coming otherwise to his knowledge, shall make such enquiry as appears necessary, and shall refer the case to the Collector, who shall dispose of it after deciding in accordance with the provisions of section 40 any dispute that may have risen."

(h) In section 39, sub-section (3), for the words "shall, subject to the provisions of" to the end substitute 'shall pass orders in accordance with the customs regulating tenures in Kumaun, and, if necessary, cause the prescribed registers to be amended.'

(i) In section 40, for the word "annual" substitute "prescribed."

(j) For section 44 substitute—

"44. All entries in the prescribed registers made under section 33 shall be presumed to be true until the contrary is proved."

(k) In section 45, for the words "he shall issue" to the end of the section substitute "he shall make such appointment in accordance with the rules and customs in force in Kumaun."

(l) In section 53, for the words "the registers enumerated in section 32 or such of them" substitute "such registers."

(m) In section 54, for the words "in accordance with the provisions of sections 40, 41, 42, and 43" substitute "in accordance with sections 40 and 41, and the rules in force in Kumaun."

(n) In section 57, for the words "any interest in land" to the end substitute "any proprietary right in land which requires to be recorded in the registers which the Collector is required to maintain under the rules in force in Kumaun."

(o) In section 61, for the words "annual registers" substitute "record-of-rights and registers maintained by the Collector under section 33."

(p) In section 76, for sub-sections (2) and (3) substitute—

"(2) If the inferior proprietor refuses to agree to the sub-settlement, the mahal shall be made over to the superior proprietor for the term of settlement, and the superior proprietor shall pay the inferior proprietor an annual allowance, which shall not be less

than 5, and not more than 15 per cent. of the profits allowed to the inferior proprietor under section 75."

(q) In section 94, sub-section (3), for the figures "79" substitute "78."

(r) In section 159, for the figures "74" substitute "73."

(s) In section 233, clause (g), for the figures "83" substitute "78."

By order, etc.,

E. F. L. WINTER,

Chief Secretary to Government, United Provinces.

TREASURE TROVE.

NOTICE.

10 coins	of Williams	of 1835.
15	of ditto	of 1840.
16	of ditto	of 1862.
57	of ditto	of 1840.
98		

It is hereby notified under Section 5 of the Indian Treasure Trove Act, VI of 1878, that the treasure consisting of 98 old rupees described in the margin and valued at R98 was found on the 4th June 1905 by two boys named Khajabhoy and Mohadin, aged 6 and 5 years, and sons of Kattam Hussain Sab and Jangli Hussain Sab, respectively, near a corner of Chakkamalla Zimma Reddi's house in the old Neta of the Pattikondu village, Kurnool District, in the Madras Presidency, while digging pits for playing marbles. The treasure was found in a brass chembu buried in the place referred to.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agents before the Collector of Kurnool at his office on 6th June 1905 in regard to the matter being enquired into and determined in accordance with the provisions of the Act.

J. W. HUGHES,

Acting Collector.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 16th December 1905.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of Death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
2	Hazára	Nawashahr	4,114	...	3	3	5	3	2	...	...	...	3	1	1	...	...	1	1	2	38	63	2
3	Hazára	Buffa	7,029	6	4	10	1	...	1	...	...	...	...	...	1	...	...	...	...	...	74	7	3
4	Hazára	Haripur	5,578	3	3	6	10	5	-	...	1	...	4	...	1	...	4	2	3	5	56	93	4
5	Peshâwar	Peshâwar	73,343	27	13	40	67	38	29	...	6	...	21	1	10	2	27	8	4	12	28	48	5
6	Kohat	Kohat	18,092	9	3	12	11	7	4		...	...	6	...	...	...	5	3	2	5	35	32	6
7	Bannu	Bannu	10,070	7	4	11	8	6	2	...	...	...	3	1	...	...	4	2	...	2	57	41	7
8	Bannu	Lakki	5,218	6	1	7	7	3	4	...	...	...	3	...	...	...	4	2	2	4	70	70	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	11	7	18	25	14	11	...	...	...	22	...	2	...	1	8	4	12	33	46	9
10	Dera Ismail Khan	Kulachi	9,125	...	4	4	2	2	...	...	...	..	1	...	...	...	1	1	...	1	23	11	10
		TOTAL	164,251	69	42	111	136	78	58	...	7	...	63	3	15	2	40	27	16	43	35	43	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 16th December 1905.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 111 births were registered (69 males and 42 females), giving a birth-rate of 35 *per mille* of population; 136 deaths were registered (78 males and 58 females), giving a death-rate of 43 *per mille* of population.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshâwar, the 3rd January 1906.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Statement showing the number of Births registered according to classes in the Districts of the North-West Frontier Province during the month of November 1905.

1	2	3			4			5			6			7			8	9
Number.	Districts.	CHRISTIANS.			HINDUS.			MAHOMEDANS.			OTHER CLASSES.			TOTAL.			Birth-rate *per mille* per annum.	Number.
		Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	Hazára	...	...	...	41	32	73	688	628	1,316	5	2	7	734	662	1,396	31	1
2	Pesháwar	...	...	...	43	24	67	1,043	834	1,877	15	4	19	1,101	862	1,963	32	2
3	Kohat	...	...	...	10	6	16	382	307	689	...	...	...	392	313	705	42	3
4	Bannu	...	...	...	28	24	52	318	274	592	...	...	...	346	298	644	34	4
5	Dera Ismail Khan . .	...	...	...	68	78	146	519	394	913	...	...	...	587	472	1,059	52	5
	TOTAL .	...	...	...	190	164	354	2,950	2,437	5,387	20	6	26	3,160	2,607	5,767	35	

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshâwar, the 5th January 1906.

NORTH-WEST FRONTIER PROVINCE.—MEDICAL DEPARTMENT.

MORTUARY RETURN FOR THE MONTH OF NOVEMBER 1905.

Deaths registered from different causes in each district of the North-West Frontier Province during the month of November 1905.

Number.	Districts.	Population according to the Census of 1901.	Births.	Deaths.	Birth-rate *per mille* per annum.	Death-rate *per mille* per annum.	Cholera. Males.	Cholera. Females.	Cholera. Total.	Small-pox. Children under one year. Males.	Small-pox. Children under one year. Females.	Small-pox. One to under ten years. Males.	Small-pox. One to under ten years. Females.	Small-pox. Ten and over ten years. Males.	Small-pox. Ten and over ten years. Females.	Total of small-pox.	Plague. Males.	Plague. Females.	Plague. Total.	Fever. Males.	Fever. Females.	Fever. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
1	Hazára	555,919	1,396	1,088	31	24	4	1	5	1	3	2	5	1	1	13	...	...	...	337	376	713
2	Peshâwar	753,437	1,963	1,560	32	25	...	...	...	2	3	6	2	1	...	14	...	...	..	698	648	1,346
3	Kohát	205,195	705	443	42	26	...	...	...	...	1	...	...	...	...	1	...	...	...	193	179	372
4	Bannu	227,264	644	519	34	28	...	...	...	...	...	...	...	...	...	...	...	...	...	169	176	345
5	Dera Ismail Khan.	248,929	1,059	774	52	38	...	...	...	...	...	...	...	...	..	...	...	...	...	280	242	522
	TOTAL	1,990,744	5,767	4,384	35	27	4	1	5	3	7	8	7	2	1	28	...	...	...	1,677	1,621	3,298
	Total in previous month	...	5,273	3,817	31	23	74	52	126	2	4	9	10	...	1	26	...	...	...	1,361	1,464	2,825
	Total in same month of past year	...	6,390	5,701	39	35	...	...	...	19	24	42	46	10	10	151	...	...	...	2,284	2,241	4,525

Districts.	Dysentery and Diarrhœa. Males.	Dysentery and Diarrhœa. Females.	Dysentery and Diarrhœa. Total.	Respiratory Disease. Males.	Respiratory Disease. Females.	Respiratory Disease. Total.	Injuries. Suicide. Males.	Injuries. Suicide. Females.	Injuries. Suicide. Total.	Injuries. Wounding. Males.	Injuries. Wounding. Females.	Injuries. Wounding. Total.	Injuries. Accidents. Males.	Injuries. Accidents. Females.	Injuries. Accidents. Total.	Injuries. Snake-bite and killed by wild beasts. Males.	Injuries. Snake-bite and killed by wild beasts. Females.	Injuries. Snake-bite and killed by wild beasts. Total.	All other Causes. Males.	All other Causes. Females.	All other Causes. Total.	Total Deaths from all Causes. Males.	Total Deaths from all Causes. Females.	Total Deaths from all Causes. Total.
2	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47
Hazára	...	5	5	10	12	22	...	...	...	1	3	4	8	...	8	1	...	1	174	143	317	539	549	1,088
Peshâwar	3	1	4	14	18	32	...	...	..	11	...	11	4	7	11	1	...	1	83	58	141	823	737	1,560
Kohát	1	...	1	2	4	6	...	...	2	2	1	3	...	...	...	...	...	...	34	26	60	232	211	443
Bannu	7	2	9	3	5	8	..	..	...	...	1	1	2	...	2	1	...	1	81	72	153	263	256	519
Dera Ismail Khan.	19	16	35	13	13	26	...	...	...	...	...	..	2	2	4	1	...	1	98	88	186	413	361	774
TOTAL	30	24	54	42	52	94	...	...	...	14	5	19	16	9	25	4	...	4	470	387	857	2,270	2,114	4,384
Total in previous month	33	24	57	49	39	88	2	...	2	15	4	19	9	7	16	3	...	3	362	293	655	1,919	1,898	3,817
Total in same month of past year	26	31	57	37	17	54	...	...	...	16	3	19	17	3	20	1	1	2	456	417	873	2,903	2,793	5,701

Remarks by the Administrative Medical Officer, North-West Frontier Province.

Five thousand seven hundred and sixty-seven births were registered in the Province during the month of November 1905, giving a birth-rate of 35 *per mille* of population. Of the total number of births, 3,160 were boys and 2,607 girls.

The total number of deaths registered from all causes in the Province during the month of November 1905 was 4,384 against 3,817 in the previous month and 5,701 in the corresponding month of the past year, giving an annual death-rate of 27, 23 and 35 *per mille* of population per annum, respectively.

There were 5 deaths registered under the head of cholera, they occurred in the district of Hazara. From small-pox 28 deaths were registered against 26 in the previous month and 151 in the corresponding month of the past year.

There was not single death registered from plague.

From fevers 3,298 deaths were registered against 2,825 in the previous month and 4,525 in the corresponding month of the last year; dysentery and diarrhœa 54 against 57; respiratory disease 94 against 88; suicide *nil* against 2; wounding 19 against 19; accidents 25 against 16; snake-bite and killed by wild beasts 4 against 3; and from all other causes 857 against 655 in the past month and 873 in the corresponding month of the last year.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, N.-W. F. Province.

Peshâwar, the 5th January 1906.

MILITARY WORKS SERVICES.

List of Government Promissory Notes in the custody of the Comptroller General on the 31st December 1905 deposited through the Examiner of Accounts, Military Works Services, under Articles 164 to 167, Volume I, Civil Account Code.

Serial No.	Name of person or fund in whose behalf held.	Amount of investment.							Name of officer to whom interest is sent.
		3½ per cent. of 1854-55.	3½ per cent. of 1865.	3½ per cent. of 1842-43.	3½ per cent. of 1900-01.	3 per cent. of 1896-97.	3½ per cent. of 1879.	Total.	
		R	R	R	R	R		R	
1	Mohindro Nath Gangooly, Store-keeper, Presidency District	...	1,000	...	...	...	...	1,000	Examiner of Accounts, Military Works Services.
2	Gopal Chander Mukerjee, Cashier, Presidency District	...	1,000	...	...	...	...	1,000	
3	Endowment of Monuments in Barrackpore Cemetery, Presidency District	...	500	...	...	...	...	500	
4	Endowment of Monuments in Calcutta Cemetery, Presidency District	...	2,800	...	...	...	...	2,800	
5	Endowment of Monuments in Dum Dum Cemetery, Presidency District	...	500	...	...	...	...	500	
6	Abhoy Churn Ghose, Cashier, Ishapore Factory	...	2,000	...	...	...	...	2,000	
7	Jhandoc Mall, Cashier, Lahore District	...	1,000	...	...	...	...	1,000	
8	Din Dyal, Cashier, Rawalpindi District	...	500	...	...	...	...	500	
9	Rakhal Dass Shome, Store-keeper, Lucknow District	...	100	...	...	...	...	100	
10	Chedi Lall, Cashier, Lucknow District	...	...	...	...	1,000	...	1,000	
11	Shanker Lall, Store-keeper, C. Gun Carriage Factory	...	100	...	...	...	...	100	
12	Beni Pershad, Cashier, Garhwal District	...	1,000	...	...	...	...	1,000	
13	Kedar Nath, Cashier, Allahabad District	...	1,000	...	...	...	...	1,000	
14	Endowment of Monuments in Dinapore Cemetery, Presidency District	...	1,000	...	...	...	...	1,000	
15	Hurjevun Lall, Cashier, Meerut District	...	1,000	...	...	...	...	1,000	
16	Mr. J. B. Rodrigues, Contractor, Mhow District	1,000	...	2,000	...	...	...	3,000	Notes being returned.
17	Mr. Nassewanji Rustomji, Contractor, Mhow District	1,000	600	500	...	...	...	2,100	
18	Byramji Jamsetji Jagus, Contractor, Mhow District	...	...	500	...	...	...	500	
19	Krishna Rao Vasudeo Ajinkyo, Cashier, Bombay District	...	...	...	...	1,000	...	1,000	
20	Mr. Isac Joseph Isac, Store-keeper, Bombay District	...	...	...	...	500	...	500	
21	Messrs. Lowther & Co., Contractors, Bombay District	...	20,000	54,800	6,100	...	...	80,900	
22	Bahadur Sing, Cashier, Bareilly District	...	1,000	...	...	...	...	1,000	
23	Endowments of Monuments in Rosa Cemetery, Bareilly District	...	...	200	...	...	...	200	
24	T. Vankannah, Store-keeper, Secunderabad	...	1,000	...	...	...	...	1,000	
25	Suchdanand, Cashier, Secunderabad	2,000	...	...	...	...	...	2,000	
26	Endowments of Monuments in Saugor Cemetery, Jubbulpore	...	500	...	...	...	...	500	
27	Mr. Balkrishna Shanker, Cashier, Poona District	1,000	...	...	...	...	...	1,000	
28	Mr. Gangaram Vithoba Hendre, Store-keeper, Poona District	...	...	...	500	...	...	500	
29	Bhagirath Shanker, Cashier, Poona District	1,000	...	...	...	...	...	1,000	
	Total	6,000	36,600	58,000	6,600	2,500	...	1,09,700	

Security deposited under Civil Account Code I, Article 167, for safe custody.

1	Mr. Anand Jetha, Contractor, Bombay District	500	...	...	...	...	100	600	
2	Rocharam & Sons, Contractors, Abbottabad District	...	...	...	...	1,000	...	1,000	
		500	...	...	...	1,000	100	1,600	

W. A. T. CARNDUFF,

for Examiner of Accounts, Military Works Services.

ADMINISTRATOR-GENERAL OF BENGAL.

Notice of Deaths sent to the Administrator-General of Bengal under Section 64 of Act II of 1874.

Name of Deceased.	Place of Death.	Date of Death.	By whom death reported, and when.	REMARKS.
Mr. D. F. William Newcombe.	Eden Sanitarium, Darjeeling.	28th October 1905 .	District Judge, Purneah, on 22nd November 1905.	No information regarding Will.
Mrs. Ema Lousia Francis.	Ditto . .	21st October 1905 .	Ditto . .	Ditto
Mr. Fred. Charles Lavale, late a signaller in the Government Telegraph Office, Bankipore.	...	5th November 1905 .	District Judge, Patna, on 27th November 1905.	Left a Will.
Mr. Richard Walter Stalke.	Eden Sanitarium, Darjeeling.	...	District Judge, Purneah, on 2nd December 1905.	No information regarding Will.
Mr. E. F. Growse, late Commissioner, Orissa Division.	On his way to England	18th November 1905 .	District Judge, Cuttack, on 11th December 1905.	Ditto.
Mr. Charles Spence, late an employé in the Budge Budge Jute Mills.	Eden Sanitarium, Darjeeling.	...	District Judge, Purneah, on 12th December 1905.	Ditto.
Mr James Simpson, late a Plumber at No. 47, Phayre Street, Rangoon.	Rangoon . . .	27th October 1905 .	Registrar, Chief Court, Lower Burmah, on 13th December 1905.	No Will. No application.
Colonel Mac Turk .	Lucknow . . .	23rd November 1905 .	District Judge, Lucknow, on 18th December 1905.	Ditto.

HENRY T. HYDE,
Administrator-General of Bengal.

CALCUTTA;
The 22nd December 1905.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 12th January 1906.

No. 179.—The following reversions have been sanctioned in the Superior Establishment of the Indo-European Telegraph Department, with effect from the dates noted against each :—

Name	From	To	With effect from	REMARKS.
			1905.	
T. F. Tebbutt	Assistant Superintendent, Class VI, grade II, and Engineer and Electrician, Class II, officiating rank.	Assistant Superintendent, Class VI, grade II.	14th September.	Sanctioned by the Director-in-Chief, Indo-European Telegraph Department.
W. F. Lovell	General Service Clerk, Class I, and Assistant Superintendent, Class VI, grade II, temporary rank.	General Service Clerk, Class I.	Ditto	
H. Baggaley	Assistant Superintendent, Class VI, grade I, and Assistant Superintendent, Class V, grade II, temporary rank.	Assistant Superintendent, Class VI, grade I.	27th November.	
R. W. Lobo	General Service Clerk, Class I, and Assistant Superintendent, Class VI, grade II, temporary rank.	General Service Clerk, Class I.	Ditto	
R. C. Campbell	Superintendent, Class IV, and Director, Class I, officiating rank, and Engineer and Electrician, Class II, officiating rank.	Superintendent, Class IV, and Engineer and Electrician, Class II, officiating rank.	1st December	Sanctioned by the Under Secretary of State for India in Minute, dated 5th December 1905.

No. 180.—The following temporary promotion has been sanctioned in the Superior Establishment of the Indo-European Telegraph Department, *vice* Mr. T. F. Tebbutt, Assistant Superintendent, on furlough :—

Name	From	To	With effect from	REMARKS.
			1905.	
R. W. Lobo	General Service Clerk, Class I.	Assistant Superintendent, Class VI, grade II, temporary rank.	14th December.	Sanctioned by the Director-in-Chief, Indo-European Telegraph Department.

G. C. WOLFE,

Examiner of Telegraph Accounts.

THE HONOURABLE THE RESIDENT IN MYSORE.

Judicial Department.

NOTIFICATION.

Bangalore, the 8th January 1906.

No. 7.—It is hereby notified that the undermentioned holidays will be observed during the year 1906 by the Civil Courts of the Civil and Military Station of Bangalore and of the Mysore Railways:—

Month.	Date.	Day of Week.	Festival.	REMARKS.
January	1st	Monday	New Year's Day	General holiday.
Do.	15th	Monday	Pongal	Hindu holiday.
February	*2nd*	*Friday*	*Madhavanavami*	*Hindu partial holiday.*
Do.	5th	Monday	Bakrid	Muhammadan holiday.
Do.	*21st*	*Wednesday*	*Sivaratri*	*Hindu holiday.*
Do.	28th	Wednesday	Ash-Wednesday	General holiday.
March	3rd to 6th	Saturday to Tuesday	Moharam	Muhammadan holidays.
Do.	6th	Tuesday	Last day of Moharam	General holiday.
Do.	10th	Saturday	Holi Feast	Hindu holiday.
April	3rd	Tuesday	Sreerama Navami	Ditto.
Do.	13th to 16th	Friday to Monday	Easter holidays	General holidays.
Do.	13th	Friday	Tamil New Year's Day	Hindu holiday.
Do.	18th	Wednesday	Akhari Charshumba	Muhammadan holiday.
May	*5th*	*Saturday*	*Sri Sankaracharyar's Aradhanam.*	*Hindu holiday.*
Do.	24th	Thursday	Ascension day	General holiday.
June	2nd	Saturday	H. H. the Maharaja's Birthday.	Ditto.
Do.	26th	Tuesday	Emperor's Birthday	Ditto.
Do.	*26th*	*Tuesday*	*Tikacharyara Punyadivasa.*	*Hindu partial holiday.*
August	4th	Saturday	Asvalayana Sravani	Hindu holiday.
Do.	22nd	Wednesday	Gauri	Ditto.
Do.	23rd	Thursday	Ganesha	Ditto.
September	1st	Saturday	Ananta Chaturdasi	Ditto.
Do.	18th	Tuesday	Mahalaya Amavasya	Ditto.
Do.	19th	Wednesday	Commencement of Dasara	Ditto.
Do.	26th	Wednesday	Maha Navami	Ditto.
Do.	27th	Thursday	Vijaya Dasami	Ditto.
October	2nd and 3rd	Tuesday and Wednesday.	Shabé Barat.	Muhammadan holiday.
Do.	17th	Wednesday	Dipavali	Hindu holiday.
Do.	18th	Thursday	Balipadyami	Ditto.
December	24th to 31st	Monday to Monday	Christmas	General holidays.

2. The last Saturday in each month may also be allowed as a holiday if the state of work permits, but not otherwise. All Sundays in the year.

3. One day in Pongal and Bakrid, Gentu New year's day, Ramanujachariar's Tirunakshtram, Apastamba Sravani and Ramzan, are omitted from the above list, as they fall on Sundays.

4. The holidays in italics may be granted by the Judge or presiding officer only to the special classes named, if they can be allowed without hindrance to work generally.

5. The Courts abovementioned will be closed in continuation of the Easter holidays from the 7th April to 28th May 1903 inclusive, on account of the annual recess.

By order of the Court,

H. CHENNAYA,
Registrar.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either directly or through the following or any other booksellers :—

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Messrs. Constable & Co., 16, James Street, Hay Market, W. London.
Messrs. Kegan Paul, Trench, Trübner & Co., Charing Cross Road, London.
Mr. Bernard Quaritch, 15, Piccadilly, London.
Messrs. P. S. King & Son, 2 and 4, Great Smith Street, Westminster.
Messrs. H. S. King & Co., 65 Cornhill, and 9, Pall Mall, London.
Messrs. Grindlay & Co., 54, Parliament Street, London, S. W., Agents for the sale of the Army List.
Mr. Otto Harrassowitz } Leipzig.
Mr. Karl Hiersemann } Leipzig.
Messrs. R. Friedlander & Sohn, Berlin, W. N. Carlstrasse, 11.
Mr. Ernest Leroux, 28, Rue Bonaparte, Paris.
Mr. Martinus Nijhoff, Hague, Holland.
Mr. B.H. Blackwell, 50 and 51, Broad Street, Oxford.
Messrs. Deighton Bell & Co., Cambridge.
Mr. Rudolf Haupt, Halle-A.-S. Germany.

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Messrs. R. Cambray & Co., Calcutta.
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Superintendent, American Baptist Mission Press, Rangoon.
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Mr. N. B. Mathur, Superintendent, Nazair Kanun Hind Press, Allahabad.
Messrs. A. M. & J. Ferguson, Ceylon.
Manager, Educational Book Depôts, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depôt, 63, Chandney Chauk Street, Delhi.*
Manager, *East Coast News*, Vizagapatam.*
Manager, "The Agra Medical Hall and Co-operative Association, Limited" (Successors to A. John & Co., Agra).*
Mr. T. K. Seetharama Aiyar, Kumbakonam.*
Lala Debi Prasad, Vakil and Manager of Law Press, Cawnpore.*
Superintendent, Basel Mission Book and Tract Depository, Mangalore.*
Messrs. P. Varadachary & Co., Madras.*
The Mercantile Mission Branch, Calicut.*
Mr. H. Dowman (late Extra Assistant Superintendent, Survey of India), Allahabad.*
Mr. H. Liddell, Printer, etc., 7, South Road, Allahabad.*

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Application for Government publications which are no longer in print should be made to the Agents of the particular Government under whose orders they were originally issued.

The amounts within parentheses are for packing and postage.

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

HOME DEPARTMENT.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India—Serum-Therapy of Plague in India; Reports by Mr. W. M. Hafekine, C.I.E., and various officers of the Plague Research Laboratory, Bombay, Edited with an introduction by Lieutenant-Colonel W. B. Bannerman, M.D., B.Sc., F.R.S.E., I.M.S. New series, No. 20. Super Royal 4-to. Board. 14*a*. or 1*s*. 4*d*. (3*a*.)

List of the more important Libraries in India. Foolscap. Stitched. 8*a*. or 9*d*. (1*a*.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Accounts of the Trade carried by rail and river in India in the official year 1904-05 and the four preceding years, 17th issue. Foolscap. Board. R1 or 1*s*. 4. (6*a*.)

Accounts of the Trade of the Portuguese Possessions in India in the year 1903-04 and the four preceding years. Foolscap. Paper cover. 2*a*. or 3*d* (1*a*.)

LIST OF BOOKS PUBLISHED FROM SEPTEMBER TO DECEMBER 1905.

LEGISLATIVE DEPARTMENT.

The Indian Railways Act, 1890 (Act IX of 1890), as modified up to 1st June 1905. R1-2*a*. (2*a*.)

The Central Provinces Land Revenue Act, 1881 (XVIII of 1881), as modified up to the 1st March 1905. R1-2*a*. (2*a*.)

Act No. XIII of 1859 (an Act to provide for the punishment of breaches of contract by Artificers, Workmen and Labourers in certain cases), as affected by Act No. XVI of 1874. Anna 1-9. (1*a*.)

The Excise Act, 1896 (XII of 1896), as modified up to 1st August 1905. 8*a*. (1*a*.)

The Whipping Act, 1864 (Act No. VI of 1864), as modified up to the 1st August 1905. 3*a*. 6*p*. (1*a*.)

The Indian Registration Act, 1877 (Act III of 1877), as modified up to the 1st August 1905. 11*a*. or 1*s*. (2*a*.)

The Indian Evidence Act, 1872 (Act No. 1 of 1872), as modified up to the 1st September 1905. R1 or 1*s*. 6*d*. (2*a*.)

The Indian Stamp Act, 1899 (II of 1899) as modified up to 31st August 1905. As. 15 or 1*s*. 4*d*. (2*a*.)

HOME DEPARTMENT.

Imperial Library List of Additions, Third Series, with subject index. Nos 10, 11, 12, 13. Super Royal 4to. Paper cover. 8*a*. or 9*d*. (2*a*.) each.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.—Snake Venoms in Relation to Hæmolysis by Captain George Lamb, M.D., I.M.S. New Series No. 17. Super Royal 4to. Limp cover. 6*a*. or 7*d*. (2*a*.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.—Hæmogregarina Gerbilli by Lieutenant S. R. Christophers, M.B., I.M.S. New Series. No. 18. Super Royal 4to. Limp cover. 10*a*. or 1*s*. (2*a*.)

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Quarterly List of Officers in the departments of the Government of India. July to September 1905. Foolscap. Paper cover. 4*a*. or 5*d*. (1*a*.)

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Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on Kala Azar. Malaria and Malarial Cachexia by Captain S. P. James, M.B., I.M.S. New series, No. 19. Super Royal. 4to. Limp cover. R1 4*a*. or 1*s*. 11*d*. (3*a*.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Records of the Botanical Survey of India. Vol. IV. No. 2. An Epitome of the British Indian Species of impatiens by Sir J. D. Hooker, G.C.S.I., C.B., F.R.S., Part II. Royal 8vo Paper cover. 3*a*. or 4*d*. (1*a*.)

Report of the Chief Inspector of Mines in India for the year ending 31st December 1904. Foolscap Limp. 12*a*. or 1*s*. 2*d*. (2*a*.)

Flora of the Upper Gangetic Plain and of the Adjacent Siwalik and Sub-Himalayan Tracts by J. F. Duthie, Esq., B.A., F.L.S. (Caprifoliaceæ to Campanulaceæ). Vol. I, Part II. Royal 16mo. Paper cover. R1-8*a*. or 2*s*. 3*d*. (1*a*.)

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Administration Report of the North-West Frontier Province for 1904-1905. Foolscap. Board. 13*a*. or 1*s*. 1*d*. (3*a*.)

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List of Officers appointed by the Government of India in the Finance Department. Corrected to May, June and August 1905. Royal 8vo. Paper cover. 4*a*. or 5*d*. (1*a*.) each.

History of Services of Officers holding appointments in offices under the control of the Government of India, Finance Department. Corrected 1st July 1905. Royal 8vo. Board. 12*a*. or 1*s*. (2*a*.)

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Civil Estimates, 1905-1906, Vols. I and II. Foolscap. Board. R3 or 4*s*. 6*d*. (13*a*.) each.

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A Book for the Army—"The Services of the Bengal Native Army," an historical sketch from 1599 to 1895. 586 pages, with two coloured plates, obtainable from all the principal book-sellers, and from the Superintendent of Government Printing, India, Calcutta. Demy 8vo. Cloth. R2-8 or *3s.* *9d.* (*7a.*)

Classified List and Distribution Return of Establishment of the Military Works Services corrected up to 30th June 1905. Super Royal 4to. Paper cover. *4a.* or *5d.* (*1a.*)

History of the Hyderabad Contingent by Major R. G. Burton, 1905. Royal 8vo. Cloth. R3 or *4s.* *6d.* (*6a.*)

Return of Wrecks and Casualties in Indian Waters for the year 1904. R1 or *1s.* *6d.* (*3a.*)

RAILWAY BOARD.

Administration Report on the Railways in India for the Calendar year 1904. Foolscap. Limp. R2 or *2s.* *8d.* (*7a.*)

Classified List of the Subordinate Establishment corrected up to 30th June 1905. Royal 8vo. Paper cover. *4a.* or *5d.* (*1a.*)

Railway Board Classified List of State Railway Establishment and Distribution Return of Establishment of all Railways. Corrected up to 30th June 1905. R1 or *1s.* *6d.* (*2a.*)

Histories of Railway Projects including Tramways, corrected up to 30th June 1905. Foolscap Paper cover. R2 or *2s.* *8d.* (*3a.*)

PUBLIC WORKS DEPARTMENT.

Public Works Department Classified List and Distribution Return of Establishment. Corrected up to 30th June 1905. R1 or *1s.* *6d.* (*2a.*)

Administration Report of the Telegraph Department for 1903-04. Foolscap. Paper cover. *8a.* or *6d.* (*2a.*)

Public Works Department Classified List of the Subordinate Establishment corrected to 30th June 1904. Royal 8vo. Paper cover. *4a.* or *5d.* (*1a.*)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise on "Railways," 4th Edition, revised by F. Wolly Dod, F.C.H. Price R3 per copy.

Roorkee Treatise on "Irrigation Work." By Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R9 per copy.

Roorkee Treatise on "Sanitary Engineering." Compiled by Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R4-8 per copy.

Roorkee Manual of "Applied Mechanics," Volume II. The stability of structures mostly by graphic methods, by Lieutenant-Colonel J. H. C. Harrison, R.E. Price R8-2 per copy.

Roorkee Manual of Hydraulics. Price per copy R4. (No. XIX Elementary Treatise.) By E. F. Tipple, Esq., B.A.

Designs for Wooden Bridges, together with rules for calculating the area of waterway, etc., and Plates. By late Rai Bahadur Kunhya Lall. Price per set R4-2.

Pamphlet on Examination for Acid Radicals: Tables giving Analysis of Acids. Price per copy 8*a*.

Pamphlet on Examination for Acid Bases: Tables giving Analysis of Metallic Bases. Price 8*a*. per copy.

LIST OF NEW BOOKS AVAILABLE FOR SALE IN THE COLLEGE BOOK DEPÔT.

Roorkee Treatise on Civil Engineering, Section XIII. Drawing for Engineer students Part I. By Major E. H. deV. Atkinson, R.E., Principal, Thomason College, Roorkee. Price per copy R3-2, including packing, postage, etc.

Hand-Book of the Thomason Engineering College, Roorkee, Illustrated. Price R5-12 per copy, including packing, postage, etc.

A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal, Part I, Extra No. 1904 @ R2.
„ „ **II, Supplement and Index,** @ R2.
„ „ **III,** Extra No. 1904. @ R2.
Proceeding No. 11 Index. Free.
Journal and Proceedings, new series. Vol. I. No. I. January 1905. @ R2.

BIBLIOTHECA INDICA.

Catapatha Brahamana. Vol. 3 Fasc. 6 @ 6*a*.
Chaturvarga Cintamani. Vol. 4, Fasc. 4 @ 6*a*.
Upamitibhavaprapaca Katha. Fasc. 8 @ 6*a*.
Nityacara Pradipah. Fasc. 6 @ 6*a*.
Baudhayana Srauta Sutram. Fasc. 3 @ 6*a*.
Balambhatti. Fasc. 2 @ 6*a*.
Suddhi Kaumudi. Fasc. 3 @ 6*a*.
Tantra Vartika (Eng.) Fasc. 4 @ 12*a*.
Mahabhasyapradipodyota. Vol. 3. Fasc. 2 @ 6*a*.
Tattvarthadhigama Sutra. Fasc. 3 @ 6*a*.
Akbarnamah (Eng.) Vol. 2. Fasc. 2 @ 12*a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST July TO 31st December 1905.

Monthly Weather Review, January to June 1905. (Illustrated by 8 plates) Quarto. Paper cover. R1 per month.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 13, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

DESTROYED.

The Government Promissory Note No. 078147 of the 3½ per cent. of 1842-43 for R500 (five hundred) originally standing in the name of Bromhomoyee Dasi, the proprietress, by whom it was never endorsed to any other person, having been destroyed, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the advertiser—BROMHOMOYEE DASI,
Residence—28, Guru Prosad Chowdry's Lane, Calcutta.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The sixty-eighth Annual General Meeting of subscribers to the above Fund will be held in the Town Hall on Saturday, the 27th January 1906, at 3 P. M., to receive the Report of the Directors, to lay before the Meeting the Books of the Fund together with an abstract statement of the accounts and a list of subscribers and incumbents in accordance with the Fund Rule 58, and to fill by election under Rule 5 the three vacancies caused by the retirement by rotation of three Directors, also to elect Auditors for the ensuing year, as required by Rule 8.

By order of Directors,

RIVERS HOWE,
Secretary.



SUPPLEMENT TO

The Gazette of India.

No. 2.} CALCUTTA, SATURDAY, JANUARY 13, 1906.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

FORESTS.

Circular No. 25-F., dated Simla, the 21st December 1905.

REGULATIONS FOR THE APPOINTMENT OF PROBATIONERS TO THE INDIAN FOREST SERVICE, 1906.

1. Appointments.—The Secretary of State for India in Council will, in the summer of 1906, make not less than ten appointments of Probationers for the Indian Forest Service, provided that so many candidates are in all respects qualified under the conditions hereinafter set forth, upon the results of a competitive examination to be held in London on the 28th August 1906, by the Civil Service Commissioners.

2. Admission to Examination.—Applications for admission to the examination must be made on a printed form to be obtained from the Secretary, Judicial and Public Department, India Office, Whitehall, London, S. W., and to be returned to him not later than **Saturday, the 30th June 1906.**

No applications received after that date will be considered.

3. Age Limits.—Candidates must have attained the age of 18, and not attained the age of 21, years on the 1st January 1906.

4. Nationality, etc.—Every candidate must be a natural-born British subject. He must be unmarried, and if he marries before reaching India, he will forfeit his appointment.

5. Qualifying Examinations.—A candidate must have passed, or must undertake to pass before October 1906 (failing which his selection would be cancelled), the examination of the University of Oxford known as Responsions or the Previous Examination of the University of Cambridge, or some one of the other examinations held (1) by these Universities or (2) by the Universities of London or Dublin or (3) by the Joint Board of Examiners for the Scottish Universities or the Scotch Education Department or (4) by the College Entrance Examination Board of the United States of America, and recognised by the Universities of Oxford or Cambridge as equivalent to the Examination in Responsions or to the Previous Examination, or must have passed an examination at some Foreign University which, in the opinion of the Secretary of State in Council, is at least equivalent to any one of the examinations above mentioned.

6. Subjects of Examination.—The subjects of the competitive examination mentioned in paragraph 1 are as follows:—

(1) Mechanics and Physics.

(2) Chemistry.

(3) Botany.

Equal weight will be attached to each of these subjects, and candidates must qualify in each.

Candidates must also pass a qualifying examination in German to be conducted by the Civil Service Commissioners simultaneously with the competitive examination.

The Syllabus of the Competitive Examination and of the Examination in German forms Appendix I.

7. Fee, etc.,—A fee of 2*l.* is required from every candidate, and instructions as to the manner of payment of this fee, the time and place of the examination, and any other necessary information, will be sent to candidates, on application, by the Civil Service Commissioners.

8. Medical Examination.—Those candidates who are provisionally successful in the competitive examination will be required, shortly after the result of the examination is declared, to undergo a strict examination by a Medical Board at the India Office, at which particular stress will be laid on good vision and hearing.

On passing this medical examination candidates will be deemed to be Probationers for the Indian Forest Service.

9. Period of Probation.—The period of probation will extend over about three years. For the first two years the Probationers will be required to undergo a special course of study at Oxford and to become members of the University if not so already. During the third year of their probation they will receive practical instruction, visiting under suitable supervision such Continental forests as may be selected for the purpose. Excursions may also be made for purposes of study during the first two years, both in term-time and in the vacations.

10. Charges.—The probationers will be required to defray all expenses for lodging, board, tuition, and excursions which they may incur during period of their probation at Oxford. During the third year of practical instruction on the Continent, which will consist of three terms, each Probationer will be required to pay in advance a charge of 60*l.* a term, for which the Secretary of State for India will provide (1) board, lodging, and washing; (2) travelling expenses; and (3) fees to local forest officers, etc.

11. Course of Study.—The prescribed course of study for the Probationers comprises the following subjects:—

I.—SUBJECTS AUXILIARY TO FORESTRY.

(1.) Elementry Organic Chemistry and the Chemistry of soils.

(2.) Geology.

(3.) Elements of Zoology and Forest Entomology.

(4.) Forest Botany.

(5.) Geometrical Drawing, Mathematics up to and including Plane Trigonometry and Surveying.

(6.) German.

(7.) Engineering (elementary).

(8.) Book-keeping, in reference to Indian Forest Accounts.

II.—FORESTRY, THEORETICLL AND PRACTICAL, IN ALL ITS BRANCHES.

12. Conduct and Medical requirements.—Every Probationer will be required to conduct himself during the period of probation in a manner staisfactory to the Secretary of State, and to give evidence of satisfactory progress in his studies in such manner as

may be required, failing which, or in the event of serious misconduct, he will be liable to have his name removed from the list of the Probationers.

A Probationer may also, at the discretion of the Secretary of State, be required from time to time to appear before the Medical Board, and, should the result be unsatisfactory, he will be liable to have his name removed from the list of Probationers.

13. Diploma of Forestry, etc.—During the period of probation, the proficiency of the Probationers will be tested by periodical examinations.

The Probationers who satisfy the examiners in all these examinations, and complete satisfactorily the practical course in Forestry on the Continent, will receive the Diploma of Forestry of the University of Oxford. It is desirable that they should, if possible, also obtain a degree in the Honour School of Natural Science at the University.

14. Appointment and Seniority.—Probationers who obtain the Diploma of Forestry and are of sound constitution and free from physical defects which would render them unsuitable for employment in the Indian Forest Service will be appointed Assistant Conservators in the Indian Forest Department. Their seniority will be determined by the results of the examinations held during their two years' residence as Probationers at Oxford and the manner in which they have completed the practical course on the Continent.

They will be allowed at the end of the period of probation to state their preference in respect to the Provinces to which they desire to be allotted; but the distribution will be made to the several Provinces according to the needs of the public service, at the discretion of the Secretary of State for India. Officers are, however, at all times liable to be transferred from one Province to another at the pleasure of the Government of India.

15. Riding.—Every Probationer, before proceeding to India, will be required to satisfy the Secretary of State, in such manner as may be determined, of his ability to ride. It is desirable that this evidence should be forthcoming before the Probationer proceeds to the Continent for his final period of study.

16. Articles of Agreement, etc.—Within a month of his nomination as Assistant Conservator, each nominee must sign articles of agreement describing the terms and conditions of his appointment; he must embark for India when required to do so by the Secretary of State, and must engage his own passage. Failure to embark at the stated time will, in the absence of satisfactory explanation, lead to forfeiture of appointment.

17. Allowance.—An allowance will be granted to each Probationer on signature of his agreement, varying from 50*l.* to 100*l.*, according to the degree of proficiency and diligence shown by him during his practical course upon the Continent.

18. Salary.—An Assistant Conservator of Forests will draw pay at the rate of R350 a month from the date of his reporting his arrival in India.

19. Promotion, Leave, Pension, and Provident Fund.—Promotion, leave, and pension will be governed by the Regulations laid down by the Government of India, and made applicable to Forest officers, such regulations being subject to any modifications or alterations which may be made in them from time to time by the Government of India, and their interpretation in case of any doubt arising being left to that Government. A copy of the existing regulations can be seen on application at the India Office.

Certain information regarding appointments in the upper controlling staff of the Indian Forest Service will be found in Appendix II.; a summary of information regarding Leave is contained in Appendix III., regarding Pensions and Provident Fund in Appendix IV.

INDIA OFFICE,
4th October 1905.

APPENDIX I.

(Referred to in paragraph 6.)

A.—SYLLABUS OF THE COMPETITIVE EXAMINATION.

I.—MECHANICS AND PHYSICS.

MECHANICS.

The principles of the lever, the inclined plane, the composition of forces, and virtual work, their experimental investigation and application to machines and other simple cases of equilibrium. Centre of gravity, couple, torque, velocity ratio, mechanical advantage, efficiency. Application to liquids and gases. Density. Boyle's law. Pump, siphon, barometer, manometer. Body moving in a straight line so that its velocity changes

proportionally with time. Body moving uniformly in a circle. Motion of pendulum-bob. Momentum, force, impulse of a force, energy, conservation of energy.

HEAT.

Simple thermometry. Simple methods of determining latent heats; specific heats; expansion of gases, liquids and solids; vapour pressures. Change of state. Simple experiments on conduction, convection and radiation. Mechanical equivalent of heat.

SOUND.

Direct determination of the velocity of sound in air and in water; the effect of change of temperature on the velocity of sound in air; mode of propagation of sound in air. Simple methods of determining the pitch of a note. Characteristics of musical sounds.

LIGHT.

Laws of reflection and refraction. Simple methods of determining refractive indices and the focal lenghs of mirrors and lenses. The simplest form of the compound microscope and of the astronomical telescope. Dispersion, the spectroscope, spectra of different kinds. Simple photometry. Elementary notions of the determination of the velocity of light.

ELECTRICITY AND MAGNETISM.

Properties of electrified bodies. Methods of electrification. Electric induction. The gold leaf electroscope. Elementary quantitative notions of electrical quantity, capacity, potential and specific inductive capacity. Condensers, properties of magnets. Methods of magnetization. Magnetic induction. Simple methods of determining the declination and dip at a place and of comparing magnetic fields and moments. The construction of the batteries of Volta, Daniell and Leclanché, and their theory. The secondary battery. The physical and chemical action due to a current. Simple galvanometers, ammeters and voltmeters. Measurement of current strength, electromotive force and resistance. The production of currents by electro-magnetic induction. The broad principles of the induction coil and dynamo.

PRACTICAL EXAMINATION.

Simple experiments illustrating the principles stated above.

II.—CHEMISTRY.

The simpler chemical and physical properties of common substances, such as lime, salt, sugar, water, air.

The preparation (excluding details of technical processes) and properties of the following substances:—

The metals, tin, lead, iron, copper, zinc, magnesium, calcium, potassium, sodium; their simpler and more important compounds, especially such as occur naturally, and such compounds and alloys as are used in the Arts.

Hydrogen, oxygen, water, ozone, hydrogen-peroxide.

Nitrogen, ammonia, ammonium salts, nitrous oxide, nitric oxide, nitrogen peroxide nitrates.

Carbon, carbon dioxide, carbonates, carbon monoxide.

Chlorine, bromine, iodine, chlorides, bromides, iodides, chlorates, hypochlorites.

Sulphur, sulphuretted hydrogen, sulphides, sulphur dioxide, sulphur trioxide, sulphites, sulphates.

Phosphorus, phosphoretted hydrogen, phosphorus trioxide, phosphorus pentoxide, orthophosphates, phosphorus trichloride, phosphorus pentachloride.

Silica.

The principles of chemical change; oxidation and reduction; combustion; flame. Allotropy. Methods of purifying bodies. Methods of determining the composition of air and of water. Laws of chemical combination. Diffusion of gases. The atomic and molecular hypotheses. The simpler methods of determining equivalents. General considerations used in determining molecular weights and atomic weights. Chemical notation.

Alcohol, ethane, and the simpler ethylic compounds, considered in detail as typical bodies. Methylic alcohol and methane, and benzylic alcohol and toluene, considered briefly as analogues of alcohol and ethane. Characters of primary normal alcohols in general, and of their corresponding hydrocarbons.

Acetic acid, aldehyd and the simpler acetic compounds, considered in detail as typical bodies. Benzoic acid and benz-aldehyd, and formic acid and form aldehyd, considered briefly as analogues of acetic acid and aldehyd. Characters of normal mon-acids in general and of their corresponding aldehyds.

Oxalic acid and the simpler oxalic compounds. Characters of normal di-acids in general.

Processes (i) for the detection of carbon, hydrogen, nitrogen, sulphur in organic compounds; (ii) for the estimation of carbon, hydrogen, nitrogen in organic compounds. (iii) for the production and analysis of the silver-salts of organic acids and the platinum-salts of organic bases: (iv) for the determination of vapour densities by the V. Meyer method.

The determination of the formula of an organic compound.

PRACTICAL EXAMINATION.

The practical examination may include :—

Simple experiments and preparations illustrating the properties of the inorganic substances named above.

Simple quantitative experiments, such as the determination of the loss of weight on heating a body, the determination of the volume of gas evolved on the solution of zinc in acid. The volumetric estimation of acids and alkalies.

The qualitative analysis of simple salts containing not more than one of the following metals, and one of the following acid radicals :—Sodium, potassium, ammonium, calcium, magnesium, zinc, copper, iron, lead, tin, oxide, carbonate, chloride, sulphate, nitrate, sulphide.

III.—BOTANY.

The following plants as exhibiting the life-history of plants; the relation of the plant to external conditions; the processes and mechanisms of nutrition, growth and reproduction; the structure and functions of the parts of the plant :—

Angiosperms: helianthus, tilia, zea. Gymnosperms: pinus. Pteridophyta: aspidium, equisetum. Bryophyta: funaria, pellia. Algæ: vaucheria, chlorococcus. Fungi, bacterium, a lichen, a parasitic fungus.

PRACTICAL EXAMINATION.

Candidates will be expected to show an adequate acquaintance with the microscopical examination of the chief plant tissues, and to describe typical specimens and preparations.

B.—SYLLABUS OF THE QUALIFYING EXAMINATION IN GERMAN.

Translation from and into German, Composition, and Conversation.

APPENDIX II.

LIST OF APPOINTMENTS IN THE UPPER CONTROLLING STAFF OF THE INDIAN FOREST SERVICE.

NOTE.—These lists show only the existing sanctioned scale, which is liable to alteration at any time. Forty-three of the appointments shown below in the various grades of Deputy and Assistant Conservators are being gradually transferred to the Provincial Forest Services, which are recruited in India. The rest of the appointments named are held by members of the Imperial Forest Service, which is recruited under these regulations. The lowest grade here mentioned, namely, Assistant Conservator, 2nd grade, on R350 a month, is that to which probationers are ordinarily appointed if they have acquitted themselves creditably during their course of instruction.

Number according to existing sanctioned scale.	Appointments.	Salary.
	INDIA.	
1	Inspector-General of Forests	R2,000 a month, rising by annual increments of R100 a month to R2,500 a month.
1	Assistant Inspector-General of Forests	Pay of grade.

Number according to existing sanctioned scale.	Appointment.	Salary.
	Conservators excluding the Conservators on the Bombay and Madras lists below):—	R
4	1st grade	1,600 a month.
5	2nd grade	1,400 „
4	3rd grade	1,200 „
	Imperial Forest School :—	
1	Deputy Director	Pay of grade.
2	Instructors	Pay of grade.
9	(4 temporary) Foreign Service appointments	Pay of grade.
	BENGAL WITH ANDAMANS.	R
2	Deputy Conservators, 1st grade	900 a month.
2	Deputy Conservators, 2nd grade	800 „
3	Deputy Conservators, 3rd grade	650 „
4	Deputy Conservators, 4th grade	550 „
3	Assistant Conservators, 1st grade	450 „
3	Assistant Conservators, 2nd grade	350 „
	ASSAM.	
1	Deputy Conservator, 1st grade	As above.
1	Deputy Conservator, 2nd grade	As above.
1	Deputy Conservator, 3rd grade	As above.
3	Deputy Conservators, 4th grade	As above.
2	Assistant Conservators, 1st grade	As above.
1	Assistant Conservator, 2nd grade	As above.
	UNITED PROVINCES.	
2	Deputy Conservators, 1st grade	As above.
2	Deputy Conservators, 2nd grade	As above.
2	Deputy Conservators, 3rd grade	As above.
3	Deputy Conservators, 4th grade	As above.
3	Assistant Conservators, 1st grade	As above.
4	Assistant Conservators, 2nd grade	As above.
	PUNJAB (WITH NORTH-WESTERN FRONTIER PROVINCE AND BALUCHISTAN) AND CENTRAL PROVINCES.	R
4	Deputy Conservators, 1st grade	900 a month.
5	Deputy Conservators, 2nd grade	800 „
5	Deputy Conservators, 3rd grade	650 „
7	Deputy Conservators, 4th grade	550 „
8	Assistant Conservators, 1st grade	450 „
7	Assistant Conservators, 2nd grade	350 „
	BURMA.*	
5	Deputy Conservators, 1st grade	As above.
5	Deputy Conservators, 2nd grade	As above.
12	Deputy Conservators, 3rd grade	As above.
14	Deputy Conservators, 4th grade	As above.
8	Assistant Conservators, 1st grade	As above.
6	Assistant Conservators, 2nd grade	As above.
	MADRAS.	R
1	Conservator, 1st grade	1,600 a month.
1	Conservator, 2nd grade	1,400 „
1	Conservator, 3rd grade	1,200 „
3	Deputy Conservators, 1st grade	As above.
5	Deputy Conservators, 2nd grade	As above.
8	Deputy Conservators, 3rd grade	As above.
8	Deputy Conservators, 4th grade	As above.
5	Assistant Conservators, 1st grade	As above.
6	Assistant Conservators, 2nd grade	As above.
	BOMBAY AND SIND.	
1	Conservator, 1st grade	As above.
1	Conservator, 2nd grade	As above.
1	Conservator, 3rd grade	As above.
2	Deputy Conservators, 1st grade	As above.
4	Deputy Conservators, 2nd grade	As above.
7	Deputy Conservators, 3rd grade	As above.
6	Deputy Conservators, 4th grade	As above.
5	Assistant Conservator, 1st grade	As above.
4	Assistant Conservator, 2nd grade	As above.

* It is in contemplation to increase the cadre in Burma by five appointments.

APPENDIX III.

LEAVE.

1. The following is a summary of the principal regulations relating to the leave admissible to officers appointed to the Indian Forest Service by the Secretary of Sate from the United Kingdom.

Long Leave.

2. Furlough is admissible to an aggregate amount of six years during the service. The amount "earned" is one-fourth of an officer's active service, and the amount "due" is that amount less any enjoyed.

3. Furlough without medical certificate can, if due, be generally taken after eight years' active service, and again after three years' continuous service. It is limited to two years at a time.

4. Furlough with medical certificate is limited to one year if an officer has not served three years continuously; otherwise he may have leave up to two years, and it may be extended to a third year.

5. The allowances admissible during furlough are:—

(1) During the first two years of furlough without medical certificate and during so much of furlough with medical certificate as may be "due,"—half average salary, subject to certain maximum and minimum limits.

(2) After the expiration of the period for which the foregoing allowances are admissible,—one quarter of average salary, subject to certain maximum and minimum limits.

Short Leave.

6. Privilege Leave is a holiday which may be granted to the extent of one-eleventh part of the time that an officer has been on duty without interruption; and it may be accumulated up to three months, earned by 33 months' service. During privilege leave the officer retains a lien on his appointment, and receives the salary which he would have received if on duty. An interval of not less than six months must elapse between two periods of absence on privilege leave.

Privilege leave may be prefixed to furlough, special leave, or extraordinary leave without allowances. The whole period of leave thus taken in combination is known as combined leave. Combined leave (except when consisting of privilege leave and extraordinary leave without allowances) may not be of less duration than six months, nor, except on medical certificate, may it be extended beyond two years.

7. Special Leave may be granted at any time for not more than six months, with intervals of six years' service; allowances, calculated as during furlough, are given during the first six months only, whether taken in one or more more instalments. This leave is included in the aggregate of six years' furlough admissible.

8. Extraordinary Leave without allowances may be granted in case of necessity, and except in certain specified cases, only when no other kind of leave is by rule admissible. It may be granted in continuation of other leave.

9. Subsidiary Leave in India for a minimum of 10 days, usually with half average salary. is granted to an officer proceeding on or returning from leave out of India, or on retirement, to enable him to reach the port of embarkation or to rejoin his appointment. It is admissible only at the end and not at the beginning of combined leave.

10. Short Leave is also granted to enable officers to appear at examinations, etc.

General Rules.

11. Leave of absence, whether on furlough or on privilege leave, can never be claimed as of right, and is given or refused at the discretion of Government.

12. After five years' continuous absence from duty, an officer is considered to be out of the employment of Government.

13. When leave allowances are paid at the Home Treasury, or in a Colony where the standard of currency is gold, rupees are converted into sterling at the rate of exchange fixed for the time being for the adjustment of financial transactions between the Imperial and Indian Treasuries, unless any other rate has been exceptionally authorised. But for the present the rate of conversion is subject to a minimum of 1*s*. 6*d*. to the rupee.

APPENDIX IV.

PENSIONS AND PROVIDENT FUND.

1. The following is a summary of the principal pension rules applicable to officers of the Indian Forest Service appointed by the Secretary of State from the United Kingdom.

An officer of the Indian Forest Service is eligible for a pension on voluntary retirement after completing 20 years' qualifying service or attaining the age of 55 years. If at an earlier date he is compelled to retire from the service through ill-health not occasioned by irregular or intemperate habits, he becomes eligible for an invalid pension or a gratuity according to the length of his service.

The amount of pension or gratuity is regulated as follows :—

After a service of less than 10 years, an invalid gratuity not exceeding one month's emoluments for each completed year of service.

After a service of not less than 10 years an invalid pension not exceeding the following amounts :—

Years of Completed Service.	Scale of Pension. Sixtieths of Average Emoluments.	Maximum Limit of Pension.
10	20	Rs. 1,000 a year or Rs. 83⅓ a month.
11	21	1,400 " " 116⅔ "
12	22	1,800 " " 150 "
13	23	2,200 " " 183⅓ "
14	24	2,600 " " 216⅔ "
15	25	3,000 " " 250 "
16	26	3,000 " " 250 "
17	27	3,000 " " 250 "
18	28	3,000 " " 250 "
19	29	3,000 " " 250 "

After a service of not less than 20 years, a retiring pension not exceeding the following amounts ;—

Years of Completed Service.	Scale of Pension. Sixtieths of Average Emoluments.	Maximum Limit of Pension.
20 to 24	30	Rs. 4,000 a year or Rs. 333⅓ a month.
25 and above	30	5,000 " " 416⅔ "

Officers who have shown special energy and efficiency during an effective service of three years as Inspector-General of Forests or Conservator (First Grade) may, at the discretion of the Government of India, be allowed an additional pension of Rs. 1,000 a year.

Subject to certain prescribed conditions, rupee pensions are now issued to pensioners residing in gold standard countries at the rate of exchange of 1*s.* 9*d.* the rupee.

2. A Provident Fund has also been established on the following basis :—

(*a*) The contribution is compulsory up to 5 per cent. on salaries, with voluntary contributions of a further 5 per cent. ; while on leave, an officer may subscribe any sum he pleases, subject to a minimum of 5 per cent. on his leave allowances and a maximum of 10 per cent. on his salary.

(*b*) Compound interest on such payments is annually credited by Government to each officer subscribing, the rate being at present 4 per cent. per annum.

(*c*) Receipts and payments are made in rupees only.

(*d*) The sum which will thus accumulate to the credit of an officer to be his absolute property, to be handed over to him unconditionally on quitting the service ; or, in the event of his death before retirement, to his legal representatives.

FORM OF APPLICATION TO COMPETE AT EXAMINATION, 1906.

This Form must be completed by the Candidate in his own handwriting and returned, with the necessary documents, to the Secretary, Judicial and Public Department, India Office, Whitehall, London, S. W., not later than Saturday, the 30th June 1906.

No application received after that date can be considered.

If Candidates who return the Application Form do not receive an acknowledgment of it within four complete days, they should communicate with the Secretary, Judicial and Public Department.

INDIA OFFICE,
5th October 1905.

1	Name in full.
2	Address in full. *(Any subsequent alteration to be notified.)*
3	Date of Birth. *(A Certificate to be appended or other satisfactory evidence to be supplied.)*
4	Profession or occupation of Father, and whether Candidate is a natural born British subject and unmarried.
5	Whether Candidate has passed one of the Examinations named in Clause 5 of the Regulations. *(A Certificate to that effect to be appended.)* If not, whether he undertakes to pass Responsions or its equivalent before October 1906.
6	Places of education during the last Four Years, with dates. *(Satisfactory testimonials of good conduct to be appended to cover that period.)* *From* *to* *at* *From* *to* *at* *From* *to* *at* *From* *to* *at*

Note.—Documents to be appended as required under Questions Nos. 3, 5 and 6 above.

Signature of Candidate____________________

Date________________190

ORDERED that a copy of the foregoing Regulations be forwarded, for information, to the Governments of Madras and Bombay, the Local Governments and Administrations noted in the margin, the Inspector General of Forests, and the Comptroller, India Treasuries. Also that the Regulations be published in the *Supplement to the Gazette of India.*

Bengal.
United Provinces.
Punjab.
Burma.
Eastern Bengal and Assam.
Central Provinces.
Coorg.
Ajmer.
Andamans.
Baluchistan.
N.-W. Frontier Province.

J. WILSON,
Secretary to the Government of India

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs., on Thursday, the 11th January 1906, based on the India Daily Weather Reports of the period.

On the 5th the weather over India was rainless, except in the extreme south, where Pamban reported 1·05" and Negapatam 0·22" of rain, but on the 6th unsettled weather, due to disturbed conditions advancing from the westward, appeared over north-west India, and between the 7th and 8th a well-marked storm passed through the Punjab. Snow fell on the hills between the 7th and 9th and a little rain at their foot, but the weather generally over the plains remained rainless. In the meantime on the 8th a feeble depression developed over the United Provinces and drifting eastward gave some scattered rain to parts of Bengal and Assam, the principal falls having been 0·25" at Burdwan and 0·20" at Gauhati. A third feeble depression appeared over Sind on the 9th and occasioned light falls of rain—generally less than one-tenth of an inch in amount—over Gujarat on the 10th. On the last day of the week the weather was dry generally, but was inclined to become unsettled over the north-west Himalayas. The rainfall table shows that an average fall of over 1" of rain was received over the Simla sub-division of the west Himalayas and about half an inch in the Bay Islands and East Coast (South) divisions, but that elsewhere, even where rain had been received, the amounts were unimportant.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 11th January 1906. Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Rainfall data from 1st December 1905 to 11th January 1906. Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	Seasonal percentage departure from normal. This week.	Last week.
1	2	3	4	5	6	7	8	9	10
		Inches.	Inch.	Inch.	Inches.	Inches.	Inches.		
1. Bay Islands .	Port Blair .	0·54	0·20	+0·34	14·11	6·98	+ 7·13	+102	+100
2. Lower Burma (Rangoon).	...	0	0·04	−0·04	0·99	0·33	+ 0·66	+200	+241
3. Upper Burma (Mandalay).	...	0	0·04	−0·04	1·58	0·44	+ 1·14	+259	+295
4. Delta of Bengal	Narayanganj	0	0·06	−0·06	0·80	0·51	+ 0·35	+ 69	+ 91
	Calcutta .	0·06	0·05	+0·01	0·40	0·25	+ 0·15	+ 60	+ 70
5. Brahmaputra Valley (Sibsagar).	...	0·08	0·16	−0·08	0·90	0·57	+ 0·33	+ 58	+100
6. Himalayas and Sub-Himalaya, East.	Dinajpur .	0	0·08	−0·08	0·36	0·22	+ 0·14	+ 64	+157
	Darbhanga .	0	0·07	−0·07	0	0·22	− 0·22	−100	−100
	Bahraich .	0	0·14	−0·14	0·24	0·63	− 0·39	− 62	− 51
7. Indo-Gangetic Plain, East.	Burdwan .	0·25	0·06	+0·19	0·88	0·17	+ 0·71	+418	+473
	Patna .	0	0·09	−0·09	0·08	0·28	− 0·20	− 71	− 58
8. Himalayas and Sub-Himalaya, West.	Simla .	1·33	0·62	+0·71	4·27	1·91	+ 2·36	+124	+128
	Ludhiana .	0·10	0·38	−0·28	1·24	1·31	− 0·07	− 5	+ 23
9. Indo-Gangetic Plain, West.	Cawnpore .	0	0·17	−0·17	0·04	0·59	− 0·55	− 93	− 90
	Lahore .	0	0·22	−0·22	0·28	0·77	− 0·49	− 64	− 49
10. N.-W. Dry Area (Bikaner).	...	0·01	0·10	−0·09	1·08	0·47	+ 0·61	+130	+189
11. Baluchistan (Quetta)	...	0	0·43	−0·43	4·28	1·41	+ 2·87	+204	+337
12. East Coast, North .	Waltair .	0·03	0·02	+0·01	0·05	1·07	− 1·02	− 95	− 98
	Cuttack .	0	0·01	−0·01	0·23	0·40	− 0·17	− 43	− 41
13. East Satpuras .	Ranchi .	0·03	0·06	−0·03	0·13	0·26	− 0·13	− 50	− 50
	Raipur .	0	0·06	−0·06	0	0·42	− 0·42	−100	−100
	Jubbulpore .	0	0·12	−0·12	0·01	0·69	− 0·08	− 99	− 98
14. Central India Plateau	Jhansi	0	0·17	−0·17	0·12	0·73	− 0·61	− 84	− 79
	Jaipur	0	0·08	−0·08	0	0·40	− 0·40	−100	−100
	Indore	0	0·02	−0·02	0·01	0·27	− 0·26	− 96	− 96
15. West Coast .	Calicut .	0·03	0·15	−0·12	0·11	2·38	− 2·27	− 95	− 96
	Bombay .	0	0·03	−0·03	0	0·12	− 0·12	−100	−100
16. Gujarat .	Ahmedabad	0·01	0	+0·01	0·04	0·07	− 0·03	− 43	− 57
	Rajkot .	0·06	0·01	+0·05	0·06	0·09	− 0·03	− 33	−100
17. West Satpuras (Akola).	...	0	0·10	−0·10	0	0·69	− 0·69	−100	−100
18. Deccan . .	Bellary .	0	0·01	−0·01	0	0·52	− 0·52	−100	−100
	Bijapur .	0	0·01	−0·01	0	0·27	− 0·27	−100	−100
	Hyderabad	0	0	0	0	0·10	− 0·10	−100	−100
19. South India .	Mysore .	0	0·02	−0·02	0·04	0·28	− 0·24	− 86	− 85
	Madura .	0·08	0·09	−0·01	0·11	2·69	− 2·58	− 96	− 99
20. East Coast, South (Madras).	...	0·52	0·43	+0·09	2·46	10·02	− 7·56	− 75	− 80

W. L. DALLAS,

for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,

Secretary to the Government of India.

SIMLA:

The 11th January 1906.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 6th January 1906.

Burma.—There was no rain during the week except about one-fourth of an inch in Upper Chindwin. Reaping of early wet weather paddy is completed in Thayetmyo and Shwebo and that of late wet weather paddy has commenced in Minbu, is completed in Upper Chindwin and is progressing in other districts. Ploughing for dry weather paddy has commenced in Katha. Reaping of jowar and sessamum has commenced in Myingyan and in parts of Pakokku. Sowing of miscellaneous crops has been completed in Mandalay and Sagaing and sowing of wheat is completed in the Yinmabin sub-division of Lower Chindwin. Plucking of cotton is completed in Myingyan. Sowing of onions and tobacco has commenced in Pakokku. The condition of the standing crops is generally good. The price of paddy has fallen in Akyab, Prome, Thaton, Mergui, and Katha and risen in Minbu; elsewhere it is stationary.

Eastern Bengal and Assam.—There was slight rain in Bogra, the Khasi and Garo Hills and in parts of the Assam Valley during the week. Plucking and manufacture of tea are finished and pruning has commenced in all districts except Sylhet; the outturn of tea is fair. Harvesting of winter rice is in progress; the crop is being damaged by insects in parts of Mymensingh, Sylhet, and Cachar Sowing of spring crops continues. The outturn of winter rice and the prospects of other crops are generally fair. Insects are causing damage to the mustard crop in Tippera and Sylhet. Fodder is insufficient in Netrokona, in parts of Sylhet and the Jaintia Hills, and in Tezpur. Prices:—common rice—Tezpur 14; Gauhati and Sibsagar 12; Malda 11¼; Dinajpur, Rampur Boalia, Noakhali and Dibrugarh 11; Rangpur, Pubna, and Barisal 10½; Jalpaiguri, Bogra, Chittagong, Silchar, Dhubri, Nowgong and Tura 10; Faridpur 9 to 10; Sylhet 9¾; Comilla 9½; Dacca and Rangamati 9; and Mymensingh 8 seers per rupee.

Bengal.—There were very light and scattered showers in the Province except in the Patna Division, where some want of rain is felt for the standing spring crops. Harvesting of *aman* paddy is approaching completion. Sugarcane-pressing continues. Spring crops are doing well; some damage to the crops by an insect-pest is reported from Gaya Prospects are otherwise good. Fodder is sufficient except in parts of the Darbhanga district, where it is reported to be insufficient. The water-supply is sufficient. The price of common rice has risen in twelve and has fallen in four districts.

United Provinces.—Light rain has fallen in six districts accompanied by falls of snow in Garhwal and Almora. Rain is urgently required everywhere as crops on unirrigated tracts are suffering. In Allahabad the absence of rain is causing anxiety. Wells are being dug in Shahjahanpur and irrigation is carried on where practicable. Weeding is in progress and the pressing of sugarcane continues. Injury to crops by frost is reported from twenty-two districts but the damage is apparently slight. White-ants have attacked the crops in Bareilly, Mainpuri, and Hamirpur Fodder continues scarce and the condition of cattle in Jalaun is reported to be very bad. Markets are well supplied but prices are high and have risen in fifteen districts. In Jalaun the number of workers has risen considerably, 24,151 are on relief work and 14,599 are being gratuitously relieved. The test works in Muttra, Jhansi, and Hamirpur registered 3,615, 3,913, and 1,293 workers respectively and in Cawnpore a similar work opened on the 5th instant has drawn 246 labourers.

The weekly report on the famine and scarcity in the United Provinces is as follows:—During the week Jalaun was the only famine district. The crops are in bad condition and gram has been slightly damaged by frost There was some mortality among cattle. The condition of the people is fair but some emaciation among children is apparent. The numbers on relief are increasing rapidly; numbers:—workers 24,100, on gratuitous relief 14,600; total 38,700. The task has been raised. The numbers on test works in Jhansi amount to nearly 4,000. Distress is increasing and famine has been declared in this district with effect from the 10th instant.

Punjab.—There was slight rain in the sadr tahsils of Sialkot and Rawalpindi during the week. The prices of food grains generally again show a tendency to rise. The price of wheat is rising in Gurgaon, Ambala, Jullundur, Lahore, Amritsar, Sialkot, Shahpur, and Lyallpur and falling in Rawalpindi. Pressing of sugarcane and harvesting of *toria* (brassica campestris) continue. Melons are being sown in Delhi and ploughings for extra spring crops have commenced in Gurgaon. Sowings of spring crops are still going on in Sialkot, Rawalpindi,

and Mianwali. The irrigated standing crops are generally in good condition; unirrigated crops are below average to bad in the Delhi Division and elsewhere average. Rain is urgently wanted in many districts and on it depends the prospects and outturn of unirrigated spring crops. The outturn of *toria* is average and of sugarcane below average. Frost has slightly damaged rape and gram crops in Delhi, Ambala, and Ferozepur, and also sugarcane in Delhi. In Multan the *hadda* disease is damaging turnips, and locusts the wheat and turnip crops. Cattle are subsisting on leaves of trees, shrubs, and also on sugarcane heads; they are weak from want of proper nourishment in Rohtak, Gurgaon, Delhi, Mianwali, and in parts of Amritsar. Improvement is noticeable in Shahpur. Fodder is still scarce in many districts. The canal water-supply is sufficient in Ambala but poor in Delhi.

North-West Frontier Province.—There were slight showers during the week in Hazara and Bannu which have benefited the standing spring crops. More rain is wanted for further spring sowings in Dera Ismail Khan. The condition of the standing crops is average in Dera Ismail Khan and elsewhere promising. The standing sugarcane is being affected injuriously by heavy frosts in Bannu. The water-supply is sufficient, but there is no hill torrent irrigation in Dera Ismail Khan. Fodder is procurable except in the Daman tract of Dera Ismail Khan. Prices :—wheat 12 to 16 ; gram 14 to 22 ; maize 17 to 21 ; and bajra 14 to 16 seers per rupee. The exports by rail are considerable.

Jammu.—There was slight rain in some parts of the Province during the week. Prices are rising. Wheat sells from 13 to 21 and maize 14 to 33 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient.

Kashmir.—The weather is snowy and bitterly cold. Prices are stationary.

Rajputana.—There were slight showers of rain during the week in parts of Bikaner. The spring crops are being watered or weeded, but the cultivated area is generally restricted especially in North Mewar, Jaipur, Kishangarh, Alwar, Karauli, Bharatpur, and Ajmer-Merwara where prospects are very poor. The standing crops in North and Central Kotah are withering for want of rain ; elsewhere their condition is fair to good. Damage from frost is reported from parts of Mewar. The condition of cattle is poor in North Mewar, Jaipur, Kishangarh, Alwar, Karauli, Bharatpur, and parts of Marwar ; in these tracts and in Tonk, Dholpur, Ajmer-Merwara, and parts of Kotah pasturage and fodder are very insufficient. Prices have risen in Jaisalmer, Mewar, Tonk and Dholpur; have fallen in Bundi and Bharatpur ; and are steady or nearly steady elsewhere. Prices are generally much above normal particularly in Bikaner, Mewar, Shahpura, Bundi, Kotah, Alwar, Karauli, Bharatpur, and Dholpur. The highest price is 11 seers 4 chattaks per rupee in Karauli. The water-supply is failing in parts of Kotah and Jhalawar. The test works in Karauli have been converted into famine relief works. The numbers on famine relief were as follows :—Ajmer 18,847 ; Merwara 16,714 ; Marwar 3,999; Dholpur 1,814; Kishengarh 3,982; Karauli 4,896. On test works :—Mewar 1,576; Shahpura 969; Tonk 140; Jaipur special works 3,812 ; Alwar 594; Bharatpur 7,582. On gratuitous relief :—Mewar 507 ; grand total 65,292 or an increase of 1,658. Generally the numbers are not increasing probably owing to the people finding employment on spring cultivation.

The special report on the famine and scarcity for the week ending 6th January is as follows :—Numbers—on works Ajmer 12,936 ; Merwara 10,988 ; on gratuitous relief Ajmer 5,811 ; Merwara 5,826 ; total 35,561. Prices are high but are nearly steady. Prices :—Ajmer 12 8/16 seers and Merwara 13⅛ seers per rupee. A few cases of emaciation are noticeable. There is no wandering or large influx of foreigners. Relief measures are adequate and liberal suspensions of land revenue have been granted. The public health is good. Charitable funds are sufficient for the present. Native States :—Famine has been officially declared in Karauli ; the numbers on relief were as follows :—Marwar on works 2,895 ; on gratuitous relief 1,104 ; total 3,999 ; Dholpur on works 1,303 ; on gratuitous relief 571 ; total 1,814 ; Kishangarh on works 1,474 ; on gratuitous relief 2,508 ; total 3,982 ; Karauli on works 4,208 ; on gratuitous relief 688 ; total 4,896. Prices :—Marwar 13¾ seers ; Dholpur 11½ seers ; Kishangarh 14 to 16 seers ; and Karauli 11¼ seers per rupee. Prices are much above the normal. Some cases of emaciation are reported from Dholpur and Karauli. In the latter State the people are reluctant to travel to works and arrangements are being made for expansion of works. A charitable committee is working at Jodhpur and one has been organised at Karauli. There is no epidemic prevalent.

Central India.—There was no rain during the week. Irrigation of spring crops is in progress in Gwalior and Indore. Harvesting of autumn crops is in progress in Bhopal, Baghelkhand, and Malwa. The standing crops are good in parts of Gwalior and Indore; fair in Bhopal, Malwa, and Bhopawar; indifferent in Baghelkhand; and average in Bundelkhand ; but rain is badly wanted for them. The probable outturn is good in parts of Gwalior and Indore; fair in Bhopal; average in Bundelkhand ; and below average in Baghelkhand and Malwa. Winter rains are needed for spring crops in Bhopawar. The crops

have been damaged in parts of Indore for want of moisture and by frost in parts of Baghelkhand, Malwa, and Bhopawar. Agricultural stock is bad in Bundelkhand. Pasturage is scarce in the north of Bundelkhand. Prices are steady in Gwalior, Indore, and in parts of Malwa; are rising in Bhopal, Bundelkhand, and Bhopawar; and continue high in Baghelkhand. Opium is good in Malwa, in parts of Gwalior and fair in Bhopal and Bhopawar.

The general position is unaltered in Gwalior. The numbers on relief were as follows:—on works 17,000; on gratuitous relief 1,000; total 18,000.

Central Provinces.—The weather has been cold and occasionally cloudy. The harvesting and threshing of autumn crops and picking of cotton still continue in some districts. The outturns range as follows:—rice 75 to 105; juar 85 to 90; cotton 60 to 90; and til 52 to 120. The spring crops are at present in fair to good condition. Wheat, gram, and linseed promise a normal outturn, but a shower or two would greatly improve the prospects. Slight damage by frost to spring crops is reported from Saugor and parts of Damoh. The price of wheat has risen by two seers in the rupee in Mandla, Hoshangabad, Chanda and Raipur; that of gram by three seers in Mandla; and that of juar by four seers in Chanda; otherwise prices are steady or fluctuate slightly. They are still generally higher than those ruling at this time last year.

Baroda.—For week ending 30th December 1905. The numbers on relief were as follows:—on works 2,887; on gratuitous relief 186; total 3,073.

Bombay.—There was no rain during the week. The standing crops have been damaged by locusts in parts of Upper Sind Frontier; by frost in parts of Panch Mahals, Kaira, Baroda, and Mahi Kantha; and are withering in parts of the Deccan, the Karnatak, and Kolhapur. Harvesting of autumn crops is completed in Bijapur; is nearly completed in Dharwar and Kolhapur; and continues in parts of Sukkur, Larkana, Belgaum, Kanara, and Mahi Kantha. Threshing is in progress in parts of Larkana, Upper Sind Frontier, the Konkan, Khandesh, Poona, Mahi Kantha, and Nasik. Sowing of spring crops is completed in Upper Sind Frontier; is nearly over in Larkana and Thar and Parkar; and continues in parts of Belgaum and Kanara. Cotton is withering in parts of Belgaum and Baroda and has been slightly damaged by frost in parts of Hyderabad, Thar and Parkar, Panch Mahals, and Mahi Kantha. Picking is nearly completed in Khandesh and continues in parts of Hyderabad, Thar and Parkar, Gujarat, Bijapur, and Kathiawar. The fodder supply is sufficient except in parts of Karachi, Larkana, Hyderabad, Poona, Satara, the Karnatak, Cutch, and Kolhapur. Agricultural stock is sufficient and in good condition except in parts of Karachi, Sholapur, Satara, the Karnatak, and Kolhapur. The water-supply is adequate except in parts of Surat, the Deccan, the Karnatak, Kathiawar, Baroda, Cutch, and Kolhapur. Prices have risen in eight districts; have fallen in one district; and are stationary elsewhere. The numbers on relief for the week ending the 30th ultimo were as follows:—on test works—Ahmednagar, 378; Belgaum, 1,132; Bijapur, 1,009; Jath, 174; total 2,693. The daily averages on gratuitous relief were:—Ahmednagar 947; Poona 534; Bijapur 1,640; Belgaum 2,097; total 5,218.

Hyderabad.—There was no rain during the week. The early rice harvest is still in progress in three talukas. The spring harvest has commenced in three talukas; the crops are in an indifferent state in thirty-one talukas; in nine the outturn is estimated at under eight annas in the rupee. Late rice is being sown, but the area is limited. Land revenue is being suspended in nine affected talukas and advances are being given for agricultural wells. Relief works which have been started under the Public Works Department as contract works have been attended by 1,328 persons. Fodder scarcity exists in thirteen talukas. The price of jowar has risen from one to five seers in twenty talukas and fallen from one to three seers per rupee in three. Prices:—wheat 10; rice 7½; and jowar 16¼ seers per rupee.

Mysore.—Prices are steady. The crops are in need of rain except in parts of Kolar, Tumkur and Mysore. Prospects are generally fair except in parts of Tumkur. Cattle are healthy. The water-supply is insufficient in parts of Mysore and Shimoga. Fodder is scanty in Chitaldroog and in parts of Hassan and Shimoga.

Coorg.—Picking of coffee and reaping of rice continue. Prices of food grains are normal. Water and fodder are sufficient.

Madras.—There was light rain during the week in Tanjore, Tinnevelly, Ganjam, Madura, and the Vizagapatam littoral, but none elsewhere. Irrigation supplies are generally sufficient except in parts of the Circars, Bellary, Anantapur, South Arcot, the Central districts, Tanjore, and Madura. Ploughing, sowing, weeding, and transplanting are in progress. The standing crops are generally fair, but some require more rain in parts of Guntur, Bellary, Cuddapah, the Central districts, Tanjore and Malabar, and some in parts of Kurnool, Madura, and Tinnevelly are withering. Harvests continue with outturn poor

to normal and bumper. Pasture is sufficient everywhere except in parts of the Circars Bellary, Anantapur, Coimbatore, and Madura. Fodder is scanty in parts of Godavari, Nellore, Chingleput, South Arcot, Central districts, and Tanjore. The condition of cattle is generally good. The price of rice is stationary in six districts, has fallen in nine, and has slightly risen in eight. The prices of millets have fluctuated as follows :—Ragi is stationary in five districts ; has fallen in two ; and has slightly risen in fourteen. Cholam is stationary in one district ; has fallen in seven ; and has slightly risen in six. Cumbu is stationary in three districts ; and has slightly risen in twelve.

J. WILSON,

Secretary to the Government of India.

WHOLESALE AND RETAIL PRICES IN THE SECOND HALF OF NOVEMBER 1905

RICE	GRAM AND PULSE	TOBACCO
WHEAT AND FLOUR	LINSEED	TURMERIC
BARLEY	MUSTARD AND RAPESEED	GRASS AND STRAW
JAWAR AND BAJRA	SESAMUM (*Til* or *jinjili*)	JAWAR STALKS
RAGI	GHI	SHEEP AND BULLOCKS
KANGNI	SUGAR	
MAIZE	SALT	

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

WHOLESALE PRICES FOR THE SECOND HALF OF NOVEMBER

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Burma*—												
Tenasserim—												
Mergui	...	...	37·87	...	...	...	...	...	...	...	...	...
Tavoy	...	...	29·91	27·59	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	35·16	35·16	55·65	55·65	...	...	...	...	...	...
Pegu (deltaic)—												
Rangoon	...	...	25·81	24·24	28·57	27·59	...	...	...	...	...	...
Maubin	...	...	32·99	31·68	...	...	...	...	...	...	...	...
Bassein	...	...	39·75	31·07	...	...	...	...	...	...	...	...
Pegu (inland)—												
Henzada	...	...	30·19	28·19	...	...	...	...	...	...	...	...
Toungoo	...	...	31·22	26·89	...	...	...	...	...	...	...	...
Upper Burma—												
Mandalay	...	...	31·68	33·16	20·58	21·55	...	...	...	...	...	...
Pakôkku	...	...	36·36	34·59	...	...	...	...	...	...	...	...
Arakan—												
Akyab	...	...	40	30·77	...	...	...	...	...	...	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	...	...	35·62	28·75	...	...	...	...	...	...	...	...
Dacca	...	...	42·5	26·25	38·75	21·25	...	...	21·25	15	...	...
Central—												
Pabna	...	...	37·5	25·31	...	22·5	...	...	...	...	...	...
Northern—												
Rangpur	...	...	40	21·37	35·62	33·33	...	...	...	...	...	...
Brahmaputra—												
Goálpára	17·5	11·25	35	27·5	...	...	...	...	...	...	...	...
Gauhati	...	...	32·5	26·25	...	...	...	...	...	...	...	...
Bengal*—												
Deltaic—												
Midnapur	...	...	28·12	25	...	...	...	...	...	...	...	...
Calcutta	...	...	55	42·5	35	30	...	...	26·25	21·25	...	...
Central—												
Bardwan	...	...	30·62	32·5	...	...	...	...	...	...	...	...
Orissa—												
Cuttack	...	...	29·06	23·75	32·34	26·25	...	...	...	...	...	...
Bihár, south—												
Patna	...	...	26·25	22·19	30·62	23·12	...	...	22·19	15	...	...
Bihar, north—												
Bhágalpur	...	...	27·5	23·75	28·75	23·75	...	...	19·69	16·56	...	...
Muzaffarpur	...	...	33·28	26·56	33·28	26·56	...	...	22·19	18·28	...	...
United Provinces:—												
(a) Agra—												
Eastern—												
Benares	21·25	16·98	36·67	32·6	33·33	24·84	40·68	31·93	26·56	16·2	...	...
Central—												
Cawnpore	21·04	14·27	33·33	27·6	35·57	23·54	38·07	26·67	27·6	14·27	26·67	12·92
Jhánsi	28·59	16·51	43·33	40	32·34	25·16	...	...	24·79	16·15	26·56	16·51
Western—												
Meerut	...	...	50	36·25 to 50	31·72	23·54	30·09	23·57	...	14·79	...	14·79
Agra	26·67	25	59·27	55·16	36·35	26·56	43·23	32·66	27·6	14·06	29·68	16·67
Submontane, west—												
Shahjahánpur	20	15·94	...	...	35·57	22·5	...	...	23·49	18·59	21·04	15·94
(b) Oudh—												
Southern—												
Lucknow	20	15·83	34·79	28·59	35·31	26·25	42·5	27·6	26·41	12·5	25·62	18·33
Northern—												
Fyzabad	20	15·94	42·5	36·25	37·5	24·22	...	...	28·59	14·84	...	...

* The figures under "Rice, husked" represent the prices of common rice

The figures state prices in rupees per ten maunds)

Bajra		Ragi		Maize		Gram		Arhar dál		Linseed		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Burma –
												Tenasserim –
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	40·76	40·76	50	50	...	...	Moulmein and Amherst
												Pegu (deltaic) –
...	...	...	...	...	...	22·22	21·05	28·07	32·65	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	31·37	28·19	...	...	...	...	Bassein
												Pegu (inland) –
...	...	...	...	...	...	26·89	33·86	45·71	45·71	...	...	Henzada
...	...	...	...	...	...	36·99	36·99	...	...	...	...	Toungoo
												Upper Burma –
...	...	...	...	...	14·29	16·67	26·67	35·75	40·76	...	...	Mandalay
...	...	...	...	...	...	21·69	16·67	40·25	40·25	...	...	Pakôkku
												Arakan—
...	...	...	...	...	...	38·1	38·1	50	50	...	...	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	...	...	42·5	35	51·25	38·75	...	...	Chittagong
...	...	...	...	...	...	30	22·5	47·5	22·5	...	...	Dacca
												Central –
...	...	...	...	...	...	30	22·5	...	33·75	42·5	35	Pabna
												Northern –
...	...	...	...	...	...	30	26·67	48·12	35·31	...	...	Rangpur
												Brahmaputra –
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Deltaic—
...	...	...	...	...	...	30 to 35	25 to 32·5	45	35	47·5	37·5	Midnapur
45	30	...	...	26·25	23·75	32·5	27·5	47·5	42·5	53·75	46·25	Calcutta
												Central—
...	...	...	...	...	...	32·5	23·75	45·62	27·5	...	...	Bardwan
												Orissa—
...	...	...	...	...	...	27·66	19·37	27·66	18·28	...	...	Cuttack
												Bihár, south –
...	...	20·94	...	25	15	27·5	18·75	41·87	25	47·5	37·5	Patna
												Bihár, north –
...	...	...	...	19·69	16·87	24·37	21·25	45	26·25	45	36·25	Bhágalpur
...	...	...	...	20·94	13·75	28·59	20	40	24·22	...	...	Muzaffarpur
												United Provinces:
												(a) AGRA—
												Eastern—
26·25	16·3	...	...	22·24	14·37	27·13	19·06	43·12	28·07	50·57	32·6	Benares
												Central –
28·07	17·4	...	...	22·86	14·27	28·07	18·18	31·98	...	50	34·79	Cawnpore
30·73	15·73	...	...	24·79	...	30·05	18·59	...	...	48·44	32·06	Jhánsi
												Western –
...	18·59	...	...	25·94	14·27	25·62	15·68	...	21·04	...	...	Meerut
[illegible]	19·06	...	...	26·67	13·33	21·71	17·5	42·08	28·85	50	...	Agra
												Submontane, east
25·78	16·56	...	...	18·75	13·28	25·78	19·69	...	...	50	32·03	Shahjahánpur
												(b) OUDH—
												Southern—
26·41	18·75	...	...	22·24	12·5	27·97	19·37	31·25	...	46·25	31·98	Lucknow
												Northern—
...	...	...	...	23·59	14·37	26·72	17·6	...	...	...	..	Fyzabad

WHOLESALE PRICES FOR THE SECOND HALF OF NOVEMBER—*continued*

Districts	Mustard and rapeseed 1905	Mustard and rapeseed 1904	Sesamum (*Til* or *jinjili*) 1905	Sesamum (*Til* or *jinjili*) 1904	Ghi 1905	Ghi 1904	Sugar, raw (*Gúr*) 1905	Sugar, raw (*Gúr*) 1904	Salt 1905	Salt 1904	Tobacco leaf 1905	Tobacco leaf 1904
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	...	...	17·58	15·84	...	...
Tavoy	...	...	...	...	...	...	...	...	20·51	22·54	...	...
Moulmein and Amherst	...	...	...	...	...	...	...	...	18·77	18·77	...	...
Pegu (deltaic)—												
Rangoon	...	...	...	...	...	...	...	...	17·89	17·89	...	...
Maubin	...	...	...	...	...	...	...	...	22·46	22·46	...	...
Bassein	...	...	...	...	...	...	...	...	22·61	22·61	...	...
Pegu (inland)—												
Henzada	...	...	...	...	...	...	...	...	21·99	21·26	...	...
Toungoo	...	...	...	...	...	...	...	...	24·24	24·24	...	...
Upper Burma—												
Mandalay	...	...	...	...	...	...	...	...	21·84	22·84	...	...
Pakôkku	...	...	...	...	...	...	...	...	24·71	24·71	...	...
Arakan—												
Akyab	...	...	...	...	...	...	...	...	33·33	25	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	60	45	...	...	400	360	90	58·75	21·25	28·75	52·5	76·25
Dacca	...	...	...	...	470	450	62·5	55	27·5	29·37	101·25	95
Central—												
Pabna	60	42·5	...	...	520	520	60	47·5	28·75	30	90	110
Northern—												
Rangpur	61·25	35·52	...	...	400	346·67	48·12	53·33	30	33·33	52·5	44·48
Brahmaputra—												
Goálpára	57·5	31·87	...	...	...	...	...	60	...	...	...	...
Gauhati	51·25	31·25	...	...	...	...	...	...	...	...	...	...
Bengal—												
Deltaic—												
Midnapur	42·5 and 60	28·75 and 42·5	...	...	385	345	80	50 to 52·5	23·75	28·75	60 and 82·5	70 and 90
Calcutta	43·75	43·75	45	40	390	370	62·5	47·5	25	26·25	80	80
Central—												
Bardwan	55·62	40	...	...	350	340	65	65	21·56	29·37	...	...
Orissa—												
Cuttack	57·5	52·5	53·28	33·28	380·94	375	65	45	25	25	60·94	42·5
Bihár, south—												
Patna	60	35	70	35·62	360	300	42·5	40	23·75	30	37·5	35
Bihár, north—												
Bhágalpur	53·12 and 61·25	35 and 40	...	...	400	340	50	35·62	25	28·75	50	45·62 to 50
Muzaffarpur	...	...	...	...	355·62	304·69	44·37	25	27·5	31·87	80	80
United Provinces:												
(a) Agra—												
Eastern—												
Benares	45·83	30·57	50·57	31·93	366·56	345·05	48·91	45·83	...	...	...	...
Central—												
Cawnpore	47·08	28·07	55·16	36·35	336·82	320	50	47·08	...	...	70	57·5
Jhánsi	46·87	28·12	...	...	320	312·34	61·56	51·56	...	...	...	...
Western—												
Meerut	50	...	...	...	336·87	336·83	...	...	...	...	...	...
Agra	47·08	32·5	...	41·07	365·73	316·04	57·18	42·5	...	...	70	60
Submontane, west—												
Shahjahánpur	57·18	33·28	...	...	360	330 and 340	...	...	...	...	...	...
(b) Oudh—												
Southern—												
Lucknow	60	37·6	...	...	340	325	45	50	...	...	70	60
Northern—												
Fyzabad	...	...	...	...	360	340	37·5	28·75	...	...	...	...

(The figures state prices in rupees per ten maunds)

Turmeric		Grass		Straw		Jawar stalks		Sheep, per score		Plough bullocks, per pair		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	...	...	...	...	...	...	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	...	...	...	...	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	...	...	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
												Upper Burma—
...	...	...	...	...	...	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	Pakôkku
												Arakan—
...	...	...	...	...	...	...	...	...	...	...	...	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	Chittagong
...	...	3·12	2·5	...	...	...	...	...	...	...	...	Dacca
												Central—
...	...	...	...	10	8·75	...	...	...	...	...	...	Pabna
												Northern—
...	...	1·87	1·87	7·5	7·5	...	...	...	...	...	...	Rangpur
												Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Deltaic—
...	...	...	...	5	6·25	...	...	...	...	...	...	Midnapur
...	...	20	10	10	7·5	...	...	...	...	...	...	Calcutta
												Central—
...	...	...	...	3·75	6·25	...	...	...	...	...	...	Bardwan
												Orissa—
...	...	4·37	4·37	5·31	5·31	...	...	...	...	...	...	Cuttack
												Bihár, south—
...	...	...	3·75	...	...	...	...	...	...	...	...	Patna
												Bihár, north—
...	...	...	...	...	...	...	...	...	...	...	...	Bhágalpur
...	...	...	...	...	...	...	...	...	...	...	...	Muzaffarpur
												United Provinces:
												(a) Agra—
												Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	Benares
												Central—
90	70	...	...	...	...	...	...	70	70	...	...	Cawnpore
...	80	...	...	...	...	...	...	...	...	...	...	Jhánsi
												Western—
...	...	...	...	...	...	...	...	60	60	...	...	Meerut
115	45	...	5	9·06	5	...	...	...	50 and 60	30	30	Agra
												Submontane, west—
100 and 120	80 and 85	...	...	...	...	...	...	60 and 65	50 and 55	40 and 60	40 and 60	Shahjahánpur
												(b) Oudh—
												Southern—
...	...	3·75	3·12	...	5	1·56	1·25	40	40	...	...	Lucknow
												Northern—
...	...	...	...	...	...	...	...	...	...	35	30	Fyzabad

WHOLESALE PRICES FOR THE SECOND HALF OF NOVEMBER—*continued.*

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Rajputana—												
Eastern— Ajmer . . .	26·67	12·5	...	...	39·37	25·83	...	...	31·56	17·34	26·67	15·42
Panjab—												
Southern— Ferozpur . .	21·25	16·72	40	44·37	32·5	23·12	34·37	28·59	21·09	12·97	25	12·97
Central— Lahore . . .	28·65	21·67	50	46·67	30·16	22·55	33·33	26·87	19·53	12·13	22·86	12·86
South-eastern— Delhi . . .	...	...	47·08	38·12	34·79	23·54	39·37	30·16	20·67	14·32	27·5	13·8
Submontane— Amritsar . .	24·22	21·04	42·08	35·57	27·5	21·61	30·78	23·54	...	...	...	...
Northern— Ráwalpindi . .	20	20	50	55·78	28·02	22·92	31·98	26·67	20	18·83	15·68	15·99
Western— Multan . . .	18·44	17·34	34·84	27·55	32·08	27·08	...	33·33	...	14·79	...	13·75
Sind and Baluchistan—												
Karáchi . . .	...	...	39·37	42·19	35·31	30·62	...	...	...	...	21·25	...
Shikárpur . .	...	...	40	37·5	31·41	27·66	...	...	...	14·06	21·25	16·09
Quetta . . .	...	...	...	...	40 to 43·75	31·25 to 33·75	58·75	57·5	28·75	20 to 21·25	28·75	17·5
Bombay—												
Deccan and Karnátak— Dharwar . .	...	...	46·93	...	...	...	...	...	...	...	26·72	15·21
Sholapur . .	...	...	...	...	...	...	...	...	...	...	22·19	14·9
Poona . . .	...	...	..	35·65	...	...	...	...	...	...	...	18·40
Khandesh and N.-E. Deccan— Ahmadnagar . .	...	...	...	37·19	...	22·97	...	...	...	...	29·11	...
Dhulia . . .	...	...	...	...	36·3	...	...	...	...	...	25·94	...
Gujarat— Surat . . .	30·26	23·07	...	...	37·5	33·85	...	...	...	...	28·85	24·48
Ahmadabad . .	...	...	47·5	...	34·06	...	...	...	...	...	28·54	...
Central Provinces—(a)												
Western— Nagpur . . .	...	...	38	31	28	23	40	36·37	...	...	21·75	20·62
Central— Jubbulpore . .	...	...	33·25	30·75	33·25	25	40	32	...	...	20·5	...
Eastern— Raipur . . .	...	...	32	25	26·5	22·5	30·5	29	...	...	...	...
Berar—												
Akola . . .	...	...	41·5	41·25	31·5	31·25	38	37·5	...	...	18·75	16·62
Amraoti . . .	...	...	40·62	35	30	30	34	37	...	...	18·75	18
Madras—												
South, central— Coimbatore . .	...	...	...	...	...	...	...	...	...	...	28·2	20·1
Salem . . .	...	...	...	...	...	...	...	...	...	...	...	...
Central— Bellary . . .	...	...	...	...	...	...	...	...	...	...	23·7	16·5
Cuddapah . .	33·1	30·4	...	...	...	...	...	...	...	...	27·4	25·3
Karnul . . .	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central— Nellore . .	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south— Madras . . .	27·2	26	46·4	42·4	...	...	...	...	...	...	...	...
Tanjore . . .	32·2	21·6	40·4	30·8	...	...	...	...	...	...	...	...
Trichinopoly .	...	...	26	...	...	...	...	...	...	...	...	...
Southern— Madura . . .	...	...	...	...	...	...	...	...	...	...	31·9	20·6
Mysore—												
Mysore . . .	28·74	24·2	28	36·57	47·02	35·22	48	48	...	...	27·43	21·97
Bangalore . .	22·39	15·67	46·16	35·78	35·01	31·83	50·95	56·95	...	...	...	...

(a) The figures under "Rice, husked" represent the prices of cleaned rice or chawal.

(The figures state prices in rupees per ten maunds)

Bajra		Ragi		Maize		Gram		Arhar Dál		Linseed		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Rajputana—
												Eastern—
36·41	19·06	...	...	30·78	16·67	30·16	18·75	...	...	61·55	44·06	Ajmer
												Panjab—
												Southern—
30·78	15·94	...	...	23·12	12·5	22·81	12·5	40	40	72·66	72·5	Ferozpur
												Central—
30·16	18·18	...	...	23·49	13·54	22·86	13·91	44·43	40	41·04	37·24	Lahore
												South-eastern—
31·87	17·4	...	...	27·92	14·32	26·67	15·1	50	28·59	50	44·43	Delhi
												Submontane—
...	...	...	...	22·86	12·5	22·86	12·71	45	...	...	31·35	Amritsar
												Northern—
22·86	20	...	...	18·18	18·18	25·42	15·42	36·35	36·35	43·23	30·78	Ráwalpindi
												Western—
25·78	18·18	...	...	25	17·34	25·78	17·19	...	...	...	36·35	Multan
												Sind and Baluchistan—
18·07	20·94	...	...	...	...	...	20·94	43·75	...	...	...	Karáchi
...	18·12	...	...	...	...	...	17·34	...	...	...	...	Shikarpur
...	...	...	...	30	20	...	...	47·5	40	...	...	Quetta
												Bombay—
												Deccan and Karnátak—
...	...	...	...	...	...	38·28	27·19	47·45	...	...	...	Dharwar
27·03	...	...	...	...	...	...	...	34·84	...	...	...	Sholapur
35·47	...	...	...	...	...	...	25	...	...	...	...	Poona
												Khandesh and N.-K. Deccan—
...	19·95	...	...	...	...	...	22·81	...	...	...	...	Ahmadnagar
...	17·81	...	...	...	...	36·67	...	...	...	...	...	Dhulia
												Gujarat—
30·99	28·85	...	...	...	...	33·12	26·67	50·47	46·82	...	...	Surat
30·83	...	...	...	...	...	...	...	...	...	...	...	Ahmadabad
												Central Provinces—
												Western—
...	...	...	...	...	...	28	20	36	31	...	...	Nagpur
												Central—
...	...	...	...	...	...	26·62	16·62	38	30·75	40	33·25	Jubbulpore
												Eastern—
...	...	...	...	...	...	24·5	16·5	32	22	...	...	Raipur
												Berar—
...	...	...	...	...	...	33·25	20·75	33·25	33·25	41·5	32	Akola
...	...	...	...	...	...	33·75	24	30	31·25	40	33·25	Amráoti
												Madras—
												South, central—
29·7	16·8	...	...	...	...	42·8	31·4	...	...	...	...	Coimbatore
...	...	23·4	23·4	...	...	...	...	29·6	...	...	...	Salem
												Central—
...	...	...	...	...	...	37	26·4	...	...	...	...	Bellary
24·1	18	...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	24·1	26	...	...	...	...	20·7	23·8	...	...	Nellore
												East Coast, south—
...	...	...	...	...	...	37·2	28·6	...	...	...	...	Madras
...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
...	...	...	25·7	...	...	...	...	...	...	...	...	Trichinopoly
												Southern—
36·5	22·7	...	...	...	...	...	...	...	...	...	...	Madura
												Mysore—
...	...	27·43	23·51	...	...	23·73	26·87	63·08	61·71	...	...	Mysore
...	...	25·71	18·7	...	...	32·91	23·5	51·43	45·71	...	...	Bangalore

WHOLESALE PRICES FOR THE SECOND HALF OF NOVEMBER—*concluded*

DISTRICTS	MUSTARD AND RAPESEED.		SESAMUM (*Til* or *Jinjili*)		GHI		SUGAR, RAW (*Gúr*)		SALT		TOBACCO LEAF	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Rajputana—												
Eastern—												
Ajmer	...	..	60	44·06	355·52	355·57	67·19	50	...	...	...	...
Panjab—												
Southern—												
Ferozpur	47·5	33·28	57·19	57·19	350	335	50	40	...	...	80	80
Central—												
Lahore	41·04	31·35	51·61	41·04	376·41	387·81	59·27	43·49	...	...	57·13	58·33
South-eastern—												
Delhi	51·56	29·58	66·67	36·3	387·5	365·62	50	40	...	...	44·37	61·56
Submontane—												
Amritsar	44·37	31·98	57·5	41·04	420	...	55·16	40	...	...	50	...
Northern—												
Ráwalpindi	40	33·33	50	47·24	336·35	320	57·18	44·43	...	...	...	...
Western—												
Multan	42·03	33·33	56·87	44·43	400	376·46	51·56	51·56	...	...	...	80
Sind and Baluchistan—												
Karáchi	...	...	...	...	390	350	...	75	...	...	...	...
Shikárpur	44·06	...	...	62·5	385	351·87	...	...	...	...	...	...
Quetta	...	...	...	...	400 to 430	380 to 420	...	...	...	...	...	...
Bombay—												
Deccan and Karnátak—												
Dharwar	...	...	...	...	...	...	65·99	...	...	...	...	...
Sholapur	...	...	...	...	...	...	56·51	...	...	...	...	...
Poona	...	...	...	...	...	...	...	78·44	...	...	...	...
Khandesh and N.-K. Deccan—												
Ahmadnagar	...	...	...	...	...	...	...	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat—												
Surat	...	...	59·11	49·01	...	...	...	...	...	...	...	...
Ahmadabad	...	...	...	...	320	...	...	...	...	...	...	...
Central Provinces—												
Western—												
Nagpur	...	...	...	...	400	350	...	...	...	...	...	...
Central—												
Jubbulpore	...	32	47	32	320	280	...	...	29	34·75	72·75	80
Eastern—												
Raipur	...	...	...	...	320	280	...	...	30	30	200	100
Berar—												
Akola	50	45·62	47·87	32·25	380	346	...	...	21·87	31·25	138·25	114·25
Amráoti	50	43·75	43·75	37·5	400	340	...	...	25	30	170	160
Madras—												
South, central—												
Coimbatore	...	..	73·4	49·2	386·9	298·9	51·2	56	...	...	...	...
Salem	...	...	...	...	385·2	351	...	...	...	...	128·3	120·4
Central—												
Bellary	..	...	51·5	38·6	380·9	317·5	63	67·5	...	...	...	...
Cuddapah	...	...	...	...	327·5	279·6	...	...	...	...	...	...
Karnul	...	...	...	...	...	...	...	...	...	...	74·1	74·1
East Coast, central—												
Nellore	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—												
Madras	...	...	55·9	...	362·1	362·1	65·8	69·9	...	...	129·4	123·4
Tanjore	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	118·2	74·6
Southern—												
Madura	...	...	66·7	48·2	...	...	...	...	...	...	106·8	106·8
Mysore—												
Mysore	...	...	65·83	48·49	383·41	339·17	57·6	85·03	...	...	280·52	280·52
Bangalore	...	...	52·24	58·75	420	342·85	68·57	77·14	...	...	291·43	308·57

(The figures state prices in rupees per ten maunds)

Turmeric 1905	Turmeric 1904	Grass 1905	Grass 1904	Straw 1905	Straw 1904	Jawar stalks 1905	Jawar stalks 1904	Sheep, per score 1905	Sheep, per score 1904	Plough bullocks, per pair 1905	Plough bullocks, per pair 1904	Districts
												Rajputana—
												Eastern—
...	...	0·06	5	8·85	8·33	8·35	3·91	140	140	85	80	Ajmer
												Panjab—
												Southern—
80	80	8·28	3·75	5	5	6·25	5	50	50	75	75	Ferozpur
												Central—
127·55	66·67	14·27	12·5	6·67	6·67	...	...	200	100	100	112·5	Lahore
												South-eastern—
114·37	83·75	13·33	5·78	8·91	5·62	16·67	5	80	75	115	120	Delhi
												Submontane—
102·5	...	...	...	8·49	5·47	...	...	70	...	...	...	Amritsar
												Northern—
114·27	80	10	10	8·91	7·6	10	7·71	80	70	70	80	Rawalpindi
												Western—
...	94·11	...	4·48	5·78	4·48	...	...	...	60	...	75	Multan
												Sind and Baluchistan—
...	...	...	...	...	...	...	...	100	...	100	...	Karáchi
...	...	...	...	...	...	...	...	...	...	...	...	Shikárpur
...	...	...	...	11·25*	6·87*	...	...	40 to 200	40 to 140	...	...	Quetta
												Bombay—
												Deccan and Karnátak—
...	...	...	...	...	...	...	...	...	...	...	...	Dharwar
...	...	...	...	...	...	...	...	...	...	...	...	Sholapur
...	...	...	...	...	...	...	...	...	...	...	...	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	...	...	...	...	...	...	...	...	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	...	Dhulia
												Gujarat—
...	...	...	...	...	...	...	...	70	70	...	...	Surat
...	...	...	...	...	...	...	...	...	...	...	...	Ahmadabad
												Central Provinces—
												Western—
...	...	...	...	...	...	...	...	60	60	100	100	Nagpur
												Central—
100	88·87	...	...	...	...	...	...	...	55	...	15	Jubbulpore
												Eastern—
88	67	...	...	...	...	...	...	...	...	25	30	Raipur
												Berar—
95·25	52·37	...	4	...	...	...	7·5	70	70	95	100	Akola
120	75	4	5	...	...	...	...	60	65	80	75	Amráoti
												Madras—
												South, central—
99·2	60	...	...	...	...	4	3·6	...	...	50	50	Coimbatore
60	48	...	...	7·7	6·9	...	...	75†	75†	...	...	Salem
												Central—
...	...	...	...	...	...	6·8	6·9	80†	80†	100	100	Bellary
82·1	42·8	...	...	...	...	...	...	...	...	...	...	Cuddapah
65·8	49·4	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	...	...	...	2·9	8·8	...	...	...	...	...	Nellore
												East Coast, south—
82·8	44·4	...	...	...	...	...	...	55·83†	55†	...	...	Madras
...	...	...	...	...	...	...	...	80†	80†	...	...	Tanjore
...	...	...	...	...	...	...	...	...	...	...	...	Trichinopoly
												Southern—
...	...	...	...	6·4	4·3	...	...	...	...	40	40	Madura
												Mysore—
109·69	64	11·4	6·85	6·51	6·51	5	4	100	100	70	70	Mysore
102·86	40·9	9·14	7·61	8·57	6·86	5·71	4·29	160	160	120 to 150	120 to 150	Bangalore

* Bhusa † Sheep or goats

FREDERICK NOËL-PATON
Director-General of Commercial Intelligence

W. L. HARVEY
Secretary to the Government of India

Calcutta, January 10, 1906

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

RETAIL PRICES FOR THE SECOND HALF OF NOVEMBER 1905 (*The figures*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Mergui	...	...	..	...	...	...	9 9	9 9	...	...	...	...
Tavoy	...	...	...	...	12 3	12 3	13 —	13 —	...	...	...	...
Moulmein and Amherst	6 13	6 13	...	...	9 12	9 12	10 8	10 8	...	...	.	...
Pegu (deltaic)—												
Pegu	...	...		...	9 14	9 14	10 8	10 8	..	...	.	...
Rangoon	12 12	12 12	...	...	12 8	13 8	14 8	15 4	...	...	..	...
Maubin	...	..	..	...	9 13	9 13	11 8	11 8	..	...	...	...
Bassein	..			...	9 12	9 12	9 12	9 12	...	...	...	...
Pegu (inland)—												
Tharrawaddy	..	...	..	...	10 10	10 10	11 10	11 10	..	...	...	...
Henzada	...	...	...	...	9 11	9 11	12 2	12 2	...	...	...	
Prome	...	...	.	...	...	...	8 12	9 2	...	...	...	...
Toungoo	..	..	.	...	10 6	10 6	12 6	12 6	...	...	...	...
Thayetmyo	...	..	..	...	10 7	10 7	12 9	12 9	...	...	...	...
Upper Burma—												
Mandalay	17 3	17 3		...	10 9	10 9	11 9	11 8	..	...	...	...
Bhamo	...	..	...	...	8 14	8 14	10 10	10 10	..	...	...	...
Pakokku	...	..	..	...	8 13	8 13	10 10	10 10	...	...	...	...
Meiktila	...	.		...	10 4	10 4	11 8	11 8	19 10	19 10	...	...
Arakan—												
Sandoway	..	.	.	...	15 9	15 9	17 8	17 8	...	...	...	...
Kyaukpyu	...	...	...	...	13 —	11 8	14 —	12 8	...	...	...	...
Akyab	...	...	...	...	8 —	7 —	9 —	8 —	...	...	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	...	...	...	..	...	...	11 —	11 —	...	...	...	...
Noakhali	...	...	...	...	...	..	10 —	9 —	...	...	...	...
Backergunge	...	...	...	.	...	..	9 —	9 12	...	...	...	...
Maimensingh	10 —	11 7	12 5	11 7	...	...	10 10	9 8	...	...	...	...
Tippera	...	...	...	...	...	...	11 13	9 5	...	...	...	...
Dacca	10 —	10 —	18 12	20 —	...	...	9 4	9 12	...	...	...	...
Faridpur	14 8	14 8	24 8	24 8	...	...	8 12	9 7	...	...	...	...
Central—												
Pabna	...	...	...	...	..	...	10 8	10 8	...	...	...	...
Rajshahi	13 8	13 8	24 —	24 —	...	...	11 4	11 4	...	...	...	...
Malda	12 —	12 8	...	20 —	...	...	11 8	11 8	...	...	...	...
Bogra	12 —	12 —	...	...	...	...	10 8	10 8	...	...	...	...
Northern—												
Jalpaiguri	10 —	10 —	...	...	...	...	9 4	9 —	...	...	...	...
Dinajpur	...	12 —	...	...	...	...	12 —	12 —	...	...	...	...
Rangpur	11 —	11 8	...	...	...	...	9 8	9 8	...	...	...	...
Surma—												
Sylhet	...	...	...	...	9 6	9 2	12 8	12 —	...	...	...	...
Cachar	7 9	8 6	...	...	10 8	8 8	14 —	13 13	...	...	...	...
Hill tracts—												
Khasi and Jaintia hills	6 8	8 —	...	...	5 —	5 —	8 —	8 —	...	...	...	...
Garo hills	...	...	...	...	4 —	4 —	10 —	10 —	...	...	...	...
Manipur	...	...	...	...	32 —	32 —	34 —	34 —	...	...	...	...
Naga hills	...	...	...	..	13 8	12 —	14 —	12 8	...	...	...	...
Lushai hills	...	...	...	...	5 —	5 —	8 —	8 —	...	...	...	...
Brahmaputra—												
Goalpara	10 —	12 —	...	...	5 8	5 8	9 —	8 12	...	...	...	...
Kamrup	9 —	9 —	...	...	7 8	7 8	12 —	12 —	...	...	...	...
Darrang	8 —	7 —	...	...	8 —	8 —	16 —	16 —	...	...	...	...
Nowgong	...	...	...	...	7 —	7 —	10 —	10 —	...	...	...	...
Sibsagar	...	...	...	...	6 8	6 —	14 —	14 —	...	...	...	...
Lakhimpur	7 —	8 —	...	...	6 8	6 8	10 8	10 8	...	...	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

MARUA OR RAGI (*Eleusine coracana*)		KANGNI OR KAKUNI, ITALIAN MILLET (*Setaria italica*)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (*Cicer arietinum*)		MAIZE (*Zea Mays*)		ARHAR OR THUR, CADJAN PEA (*Cajanus indicus*)		SALT		DISTRICTS
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	18 14	18 14	Mergui
...	...	...	...	...	...	...	...	...	...	17 12	17 12	Tavoy
...	...	...	...	9 5	9 5	...	...	7 9	7 9	16 4	16 4	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	12 12	12 12	...	...	9 5	9 5	19 2	19 2	Pegu
...	...	...	...	16 —	16 —	...	...	13 8	13 8	18 8	18 8	Rangoon
...	...	...	...	...	...	...	...	...	...	12 8	12 8	Maubin
...	...	...	...	10 11	10 11	...	...	...	...	15 1	15 1	Bassein
												Pegu (inland)—
...	...	...	...	8 8	8 8	...	...	...	...	14 4	14 4	Tharrawadi
...	...	...	...	11 2	11 2	...	...	8 2	8 3	14 3	14 3	Henzada
...	...	...	...	10 14	10 13	18 10	...	8 2	8 2	16 2	16 2	Prome
...	...	...	...	10 8	10 8	...	...	...	...	10 15	10 15	Toungoo
...	...	...	...	11 9	12 3	...	...	8 10	8 10	14 8	14 8	Thayetmyo
												Upper Burma—
...	...	...	...	21 4	21 4	...	...	9 1	9 1	17 1	17 1	Mandalay
...	...	...	...	7 2	7 2	...	...	7 2	7 2	11 1	11 1	Bhamo
...	...	...	...	17 2	17 2	...	...	8 —	8 —	14 3	14 3	Pakokku
...	...	...	...	18 10	18 10	30 15	30 15	9 10	9 10	16 —	16 —	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	...	...	10 2	10 2	Sandoway
...	...	...	...	...	...	...	...	...	...	18 —	18 —	Kyaukpyu
...	...	...	...	10 —	10 —	...	...	7 —	7 —	10 —	10 —	Akyab
												Eastern Bengal and Assam—
												Eastern —
...	...	...	...	9 —	9 —	...	...	7 —	7 —	16 —	16 —	Chittagong
...	...	...	...	12 —	12 —	...	...	...	...	15 8	15 8	Noakhali
...	...	...	...	11 —	11 —	...	...	...	...	13 —	13 —	Backerganj
...	...	...	...	11 7	13 8	...	...	11 8	11 8	12 5	15 4	Maimensingh
...	...	...	...	...	...	...	...	...	...	14 3	14 3	Tippera
...	...	...	...	13 —	13 —	...	...	8 —	8 —	13 12	14 —	Dacca
...	...	...	...	9 —	9 —	...	...	7 7	6 8	15 —	13 5	Faridpur
												Central—
...	...	...	...	13 5	13 5	...	...	8 4	8 4	13 4	13 4	Pabna
...	...	...	...	15 12	15 12	...	...	9 —	9 —	13 8	13 8	Rajshahi
...	...	...	..	14 —	13 —	...	25 —	6 —	6 4	14 —	13 —	Malda
...	...	...	...	13 8	13 8	...	...	13 8	13 8	15 12	15 12	Bogra
												Northern—
...	...	...	...	13 —	13 —	..	..	8 —	8 —	11 —	11 —	Jalpaiguri
...	...	...	...	12 —	12 —	...	...	7 —	6 12	10 —	11 8	Dinajpur
...	...	...	...	13 —	13 —	...	...	8 —	7 8	12 —	13 —	Rangpur
												Surma —
...	...	...	...	10 —	9 6	...	...	8 —	7 4	16 —	16 —	Sylhet
...	...	...	...	9 6	9 6	...	...	7 4	7 9	15 —	15 —	Cachar
												Hill tracts—
...	...	...	...	8 —	9 —	16 —	16 —	6 8	5 8	9 —	10 —	Khási and Jáintia Hills
...	...	...	...	8 —	8 —	...	...	6 —	6 —	8 .	8 —	Gáro Hills
...	...	...	...	6 —	6 —	...	...	5 [illegible]	6 —	10 —	10 —	Manipur
...	...	...	...	6 —	6 —	...	...	6 —	6 —	8 —	8 —	Nága Hills
...	...	...	...	8 —	8 —	...	...	5 4	5 4	7 —	7 —	Lushai Hills
												Brahmaputra —
...	...	...	...	12 8	12 8	...	...	8 8	9 8	13 —	13 —	Goalpara
...	...	...	...	11 —	11 —	...	...	8 —	8 —	13 —	11 —	Kamrup
...	...	...	...	11 —	11 —	...	...	9 —	8 —	13 —	13 —	Darrang
...	...	...	...	9 —	9 —	...	...	7 —	8 —	13 —	13 —	Nowgong
...	...	...	...	11 —	11 —	...	...	8 —	8 —	13 —	13 —	Sibsagar
...	...	...	...	11 —	11 —	...	...	7 8	7 —	11 8	11 8	Lakhimpur

RETAIL PRICES FOR THE SECOND HALF OF NOVEMBER 1905—continued (The figures

Districts	Wheat: Half-month of report	Wheat: Previous half-month	Barley: Half-month of report	Barley: Previous half-month	Rice, Best sort: Half-month of report	Rice, Best sort: Previous half-month	Rice, Common: Half-month of report	Rice, Common: Previous half-month	Jawar or Cholum (Andropogon sorghum): Half-month of report	Jawar or Cholum: Previous half-month	Bajra or Cumbu (Pennisetum typhoideum): Half-month of report	Bajra or Cumbu: Previous half-month
Bengal—												
Deltaic—												
Khulna		...	...	...	...	...	11 8	11 —	...	...	...	...
24-Parganas	10 —	10 1	...	...	...	...	11 8	11 4	...	...	...	...
Midnapur	9 —	10 —	...	...	...	..	14 —	13 —	...	...	...	...
Howrah	12 —	12 —	...	...	...	...	11 8	11 8	...	...	...	...
Calcutta	10 —	10 —	12 4	12 4	...	.	7 —	7 —	...	...	9 —	9 —
Hooghly	8 8	8 8	...	...	...	...	10 —	10 —	...	...	...	...
Nadia (Krishnagarh)	13 —	13 —	...	...	...	...	13 —	12 8	...	...	...	...
Jessore	10 —	10 —	11 4	11 4	...	...	11 —	11 —	...	...	...	...
Central—												
Bankura	12 —	13 —	...	...	...	...	14 — and 15 8	14 — and 15 8	...	...	...	...
Bardwan	...	...	...	...	...	...	13 —	13 —	...	...	...	...
Birbhum	10 8	12 —	...	...	...	...	13 8	13 8	...	...	...	...
Murshidabad	14 8	15 —	22 —	24 —	...	...	12 8	13 —	...	...	...	...
Santhal Parganas	10 8	11 —	19 —	19 —	...	...	15 —	17 —	...	...	...	...
Hills—												
Darjeeling	...	...	...	...	...	...	9 —	9 8	...	...	...	...
Orissa—												
Puri	11 13	11 2	...	...	...	...	12 7	13 2	...	...	...	...
Cuttack	11 13	11 13	...	...	...	...	13 12½	13 12	...	...	...	...
Balasore	13 —	13 —	...	...	...	...	13 —	13 —	...	...	...	...
Sambalpur	12 8	13 —	...	...	...	...	16 —	16 8	...	...	...	...
Chota Nagpur—												
Singhbhum	13 —	13 —	...	...	...	...	13 —	13 —	...	...	...	...
Mánbhum	11 8	12 —	16 —	14 —	...	...	15 —	12 8	...	...	...	...
Ránchi	8 — to [illegible] 12	8 — to 10 —	16 —	18 —	...	...	15 —	14 —	...	...	...	...
Palámau	14 10	15 12	20 4	20 1	...	...	14 1	13 8	...	...	...	...
Hazáribágh	10 8	10 8	18 —	17 8	...	...	13 —	12 8	...	...	...	...
Bihar, south—												
Monghyr	12 13	14 2	...	...	...	...	12 —	12 4	...	...	...	...
Gaya	13 5	13 5	22 8	18 7	...	...	14 5 and 15 6	13 5	18 7	17 7	...	...
Patna	13 —	13 8	18 —	18 —	...	...	15 —	15 —	...	...	...	...
Shahabad	14 —	14 —	18 —	18 —	...	...	14 —	14 —	...	...	...	...
Bihar, north—												
Purnea	13 —	13 —	...	...	...	...	10 — and 13 —	10 —	...	...	...	...
Bhágalpur	13 14	13 14	20 4	20 4	...	...	14 8	13 14	...	...	...	...
Darbhanga	14 4	14 4	15 6	17 9	...	...	15 6	15 6	...	...	...	...
Muzaffarpur	11 —	11 —	17 —	18 —	...	...	11 —	11 —	...	...	...	...
Sáran	11 —	12 —	16 —	16 —	...	...	14 —	10 — and 14 —	16 —	...	20 —	...
Champáran	15 —	15 —	20 —	20 —	...	...	15 8	15 8	...	...	...	...
United Provinces:												
(a) AGRA—												
Eastern—												
Mirzapur	11 12	11 8	15 —	15 —	6 —	6 —	11 8	11 8	15 8	15 8	18 —	15 —
Benares	11 6	11 6	13 15	15 8	7 13	7 13	10 5	10 5	...	...	14 10	...
Ghazipur	12 12	12 12	16 6	16 6	7 4	7 4	12 8	12 1	22 12	...	15 4	15 4
Jaunpur	10 —	10 8	12 8	12 8	5 8	5 8	10 8	10 8	...	...	...	...
Allahabad	10 —	10 —	14 —	14 —	6 —	6 —	9 —	9 —	16 —	16 —	15 —	14 8
Central—												
Bánda	11 12	11 14	13 8	13 8	4 8	4 8	10 4	9 8	16 6	14 8	14 4	14 8
Fatehpur	10 4	10 4	12 —	12 —	9 8	9 —	10 —	10 —	15 —	...	14 —	13 8
Hamirpur	10 —	10 4	11 8	11 8	6 —	6 —	9 —	9 —	14 —	13 —	12 4	12 4
Jalaun	9 4	10 4	14 —	14 —	8 —	8 —	9 —	9 —	14 —	15 —	11 —	12 —
Cawnpore	10 12	11 —	14 —	14 —	..	...	11 8	11 8	14 8	14 8	14 —	14 —
Jhansi	11 8	11 8	16 —	16 —	9 —	9 —	10 —	10 —	14 13	15 4	12 12	13 —
Etáwah	10 4	10 4	12 4	12 4	5 —	5 —	10 —	10 —	12 4	14 4	11 4	11 12
Farukhabad	10 3	9 14	13 10	13 10	5 6	5 6	9 9	10 3	13 10	...	13 10	13 10
Mainpuri	10 4	10 8	13 —	13 4	5 —	5 —	9 —	8 —	13 4	13 8	13 4	13 —
Etah	10 4	10 12	13 8	14 —	5 —	5 —	9 —	9 —	13 12	14 —	12 12	13 —
Western—												
Meerut	11 10	11 13	14 8	14 12	4 —	4 —	10 —	10 —	14 6	15 —	12 10	13 8
Agra	10 12	10 8	14 —	13 —	6 4	6 4	9 —	9 —	13 —	13 —	12 —	12 —
Muttra	11 —	11 3	13 8	13 8	6 —	6 —	11 —	11 —	12 6	13 8	12 —	12 —
Aligarh	11 8	11 8	14 8	14 —	4 8	4 8	...	...	14 —	13 8	13 —	12 —
Bulandshahr	11 9	11 12	13 8	14 —	5 —	6 —	9 —	9 —	14 —	15 —	12 —	13 —
Submontane, east												
Ballia	12 8	12 8	19 —	19 —	6 4	6 8	9 12	9 12	18 8	18 8	19 —	19 —
Azamgarh	10 8	10 14	13 12	14 14	7 12	8 8	9 12	10 1	...	...	...	...
Gorakhpur	13 1	13 1	15 4	17 8	10 5	10 12	13 8	14 8	...	...	13 1	...
Basti	12 —	12 —	17 —	17 —	7 12	7 12	12 8	12 8	18 —	18 —	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—
												Deltaic—
...	...	...	...	14 —	16 —	...	..	10 —	9 —	13 —	13 —	Khulna
...	...	...	...	13 —	11 4	...	..	10 8	10 9	20 —	17 —	24-Parganas
...	...	...	...	10 8 to 12 8	11 — to 13 —	...	...	8 —	8 —	14 —	14 —	Midnapur
...	...	...	...	13 8	13 8	...	..	9 —	9 —	16 —	16 —	Howrah
...	...	7 —	7 —	11 —	11 —	12 4	12 4	8 —	8 —	13 —	13 —	Calcutta
...	...	...	...	11 8	11 8	...	...	9 —	10 —	16 —	16 —	Hooghly
...	...	...	...	15 —	14 4	...	...	8 —	8 —	13 —	14 4	Nadia (Krishnagarh)
...	...	...	...	16 —	16 —	...	...	13 4	13 4	12 —	12 —	Jessore
												Central—
...	...	...	...	12 —	12 8	...	...	10 4	10 8	17 —	16 —	Bankura
...	...	...	...	12 8	13 1	...	...	9 —	9 4	16 8	16 8	Bardwan
...	...	...	...	13 —	13 —	...	...	7 8	7 8	14 —	16 —	Birbhum
...	...	...	...	15 —	16 —	...	...	8 —	9 —	16 —	16 —	Murshidabad
...	...	...	...	14 —	14 —	26 —	26 —	13 —	12 —	14 —	13 8	Santhal Parganas
												Hills—
11 —	11 —	...	...	10 —	11 —	13 —	14 —	6 8	6 4	12 —	12 —	Darjeeling
												Orissa—
...	...	...	...	15 1	15 12	...	...	9 3	9 13	15 —	15 —	Puri
...	...	...	...	15 12*	14 7*	...	...	11 7	14 7	16 —	16 —	Cattack
...	...	...	...	13 —	13 —	...	...	8 —	8 —	17 —	17 —	Balasore
...	...	...	...	12 8	12 8	...	...	9 —	9 —	11 8	11 8	Sambalpur
												Chota Nagpur—
...	...	...	...	13 —	13 —	...	...	12 —	12 —	13 —	13 —	Singhbhum
...	...	...	...	12 —	12 —	20 —	20 —	9 8	9 8	14 8	15 —	Mánbhum
30 —	32 —	...	...	13 —	13 —	24 —	...	6 —	6 —	13 —	13 —	Ránchi
27 —	27 —	...	...	16 14	19 2	27 —	27 —	11 4	11 4	15 3	15 3	Palámau
24 —	21 —	...	...	14 —	14 —	20 —	21 —	8 —	8 8	12 8	12 8	Hazáribágh
												Bihar, south—
...	...	...	...	15 —	15 —	17 8	18 13½	8 6	8 6	15 11	15 11	Monghyr
22 8	20 8	13 5	13 5	18 7	18 7	18 7	18 7	9 3	9 3	16 2	16 6	Gaya
...	...	...	...	14 8	14 8	16 —	17 8	9 8	9 8	16 —	16 —	Patna
...	...	...	...	16 —	16 —	19 —	19 —	8 4	8 4	16 —	16 —	Shahabad
												Bihar, north—
...	...	...	...	15 —	15 —	20 —	20 —	7 —	7 —	13 —	13 —	Purnea
...	...	...	...	16 6	16 6	20 4	20 4	8 14	8 14	15 12	15 12	Bhágalpur
24 3	24 3	...	...	16 8	15 6	19 12	19 12	14 4	14 4	14 4	14 4	Darbhanga
18 —	19 —	...	...	13 —	13 —	18 —	19 —	9 —	10 —	14 —	14 —	Muzaffarpur
16 —	16 —	...	12 —	15 — to 16 —	13 — to 15 —	17 —	17 —	9 —	9 —	16 —	16 —	Sáran
25 —	25 —	...	...	16 8	16 8	19 —	19 —	10 8	10 8	15 —	15 —	Champaran
												United Provinces.
												(a) Agra—
												Eastern—
...	..	13 —	13 —	15 —	13 8	20	18 —	10 —†	9 8†	13 8	13 8	Mirzapur
...	.	15 3	15 3	14 1½	14 1½	17 5½	...	8 11†	8 13†	12 1½	12 1½	Benares
...	...	12 8	12 8	15 10	15 10	17 4	16 6	9 12†	9 12†	13 4	13 4	Ghazipur
...	...	...	...	13 —	12 8	16 —	16 —	10 —†	10 —†	13 8	13 8	Jaunpur
18 —	18 —	16 —	16 —	14 —	14 —	14 —	14 —	8 —	9 —	15	13 —	Allahabad
												Central—
...	...	.	...	14 6	14 14	...	...	9 —†	9 †	14 8	15 —	Banda
...	...	...	...	13 —	13 —	...	14 —	9 —†	9 †	14 —	14 —	Fatehpur
...	...	...	...	13 12	12 8	15 8	...	8 8†	9 †	13 —	13 —	Hamirpur
..	..	...	...	12 12	13 8	...	...	9 —†	9 —†	15 —	15 —	Jalaun
15 —	15 8	18 —	19 —	14 —	14 —	17 —	16 8	10 —†	10	17 —	14 —	Cawnpore
...	...	...	...	13 4	13 2	...	...	...	...	15 8	15 12	Jhansi
18 —	20 —	14 —	16 —	12 8	12 4	14 12	14 12	9 —†	9 —†	15 —	15 —	Etawah
...	...	19 1	19 1	13 10	13 10	15 —	15 —	8 3†	8 15†	16 6	16 6	Farukhabad
...	...	...	...	13 8	13 4	14 8	14 —	10 †	10 —†	14 —	15 —	Mainpuri
...	18 —	.	...	13 —	14	14 12	15 —	9 †	9 —†	16 8	16 8	Etah
												Western—
...	...	15 —	15 —	14 7	14 13	14 6	14 12	9 —†	9 —†	15 6	16 8	Meerut
...	...	...	...	13 4	13 8	14 6	14 8	9 —†	9 —†	18 —	18 —	Agra
..	..	...	...	13 8	13 8	...	...	9 —	9 —	15 —	15 —	Muttra
...	...	13 —	12 8	13 8	16 —	16 —	12 —	10 —†	13 8†	17 —	16 8	Aligarh
	..	13 —	12 —	13 —	14 —	13 8	14 —	9 —†	9 —†	16 8	16 8	Bulandshahr
												Submontane, east—
...	...	12 4	12 4	15 —	15 —	19 —	19 —	9 —†	9 —†	11 —	14 —	Ballia
...	...	12 4	12 4	14 2	15 2	16 2	16 4	9 4†	9 4†	12 4	12 4	Azamgarh
14 6	14 6	14 8	15 12	15 4	15 8	16 —	16 —	10 8†	10 6†	15 —	15 —	Gorakhpur
20 8	20 8	11 4	11 4	14 8	14 8	18 8	15 8	10 †	10 —†	15 4	15 4	Basti

* Kalai † Husked

RETAIL PRICES FOR THE SECOND HALF OF NOVEMBER 1905—*continued* - (*The figures*

Districts	Wheat		Barley		Rice				Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces—*continued*												
(a) **Agra**—*continued*												
Submontane, west—												
Shahjahanpur	11 4	12 —	17 —	16 8	6 —	6 —	8 —	10 —	19 —	18 —	15 8	14 8
Budaun	10 12	11 11	13 12	14 6	5 —	5 —	9 5	10 —	15 —	16 6	13 8	15 4
Pilibhit	12 —	13 —	16 4	19 —	5 —	5 —	11 —	12 8	...	...	14 —	15 —
Bareli	10 10	11 4	15 12	15 12	6 —	6 —	10 —	10 —	15 8	16 —	15 —	15 —
Moradabad	10 12	10 6	13 6	13 6	5 2	5 2	9 6	9 6	14 6	15 4	13 10	13 6
Bijnor	11 12	12 —	16 4	16 4	4 8	4 8	9 —	9 —	...	...	13 —	14 —
Muzaffarnagar	12 8	12 11	15 15	16 8	8 12	8 12	9 14	9 13	14 14	16 8	14 —	14 —
Saháranpur	12 4	12 14	17 11	17 11	3 11	3 11	8 —	8 —	15 1	15 1	13 15	13 15
Dehra Dún	12 3	12 —	18 5	18 —	5 —	5 —	7 4	7 8	15 —	16 —	14 5	16 —
Hills—												
Naini Tal	11 —	11 —	15 —	15 —	4 —	4 —	8 —	8 —	...	...	12 —	12 —
Almora	14 10	15 —	20 —	20 —	4 8	4 8	10 8	11 —	...	...	...	...
Garhwál	15 —	15 —	18 —	18 —	6 —	6 —	10 —	10 —	...	...	...	...
(b) **Oudh**—												
Southern—												
Partábgarh	10 8	10 —	12 —	13 —	7 —	7 —	12 —	12 —	16 —	...	14 —	15 —
Sultanpur	10 12	11 —	11 8	10 8	6 8	7 —	13 —	13 8	...	...	...	...
Rae-Bareli	11 —	11 —	13	14	5 —	5 —	13 —	13 —	17 —	17 —	15 —	15 —
Unao	10 8	10 8	13 —	13 —	6 —	6 —	10 8	11 —	16 —	16 —	14 8	14 —
Lucknow	11 —	12 —	15 —	16	5 —	5 —	11 8	12 —	15 8	16 —	14 8	15 8
Hardoi	10 12	12 —	14 —	14 —	5 —	5 —	10 —	10 —	18 —	17 —	14 —	15 —
Northern—												
Fyzabad	11 4	11 4	13 8	14 —	...	...	9 8	9 8	16 8	...	14 2	14 —
Barabanki	10 —	10 8	11 —	12 8	8 —	8 —	11 —	12 —	16 —	...	14 —	16 —
Gonda	12 4	12 8	13 —	1 8	...	...	12 4	12 —	18 4	18 4	14 12	14 4
Bahraich	12 —	12 8	16 —	19 —	7 —	7 —	11 12	12 —	23 —	21 —	17 8	17 —
Sitapur	11 —	11 8	15 —	15 —	4 —	5 —	10 —	10 —	17 —	16 —	16 —	15 —
Kheri	11 12	12 12	17 —	20 —	4 —	4	12 —	12 —	20 —	20 —	17 —	17 —
Rajputana—												
Eastern—												
Partabgarh	11 —	11 8	20 —	20 —	7 —	7 —	8 —	8 —	19 —	20 —	...	...
Bánswara	11 —	11 —	16 —	16 —	4 —	4 —	7 8	7 8	...	...	...	...
Mewar (Udaipur)	9 13	10 4	13 4	13 —	7 1	7 1	7 14	7 14	14 3	13 13	9 13	9 13
Hilly Tracts of Mewar (Dungarpur)	11 —	10 12	18 8	17 8	3 8	3 8	6 —	5 14	...	...	...	...
Sirohi	10 — and 11 —	10 8 and 11 8	15 —	15 —	6 —	6 —	8 —	8 —	12 —	13 —	11 8	13 —
Erinpura	10 7	10 4	12 14	12 12	6 —	6 —	8 —	8 —	14 8	14 —	12 4	12 —
Ajmer	10 2½	10 —	12 8	12 8	6 8	6 8	8 2½	8 2½	15 —	15 —	11 —	11 —
Abu	10 4 and 11 9	10 14 and 11 12	13 1	13 13	5 6	5 6	8 9	8 9	...	...	12 3	13 1
Kishangarh	11 8	11 8	14 4	14 —	6 —	6 —	10 8	9 —	15 — to 14 4	15 8	12 8 to 13 —	13 —
Bundi	15 12	16 3	19 —	19 8	7 2	7 5	8 5	8 8	13 12	24 6	...	...
Kotah	10 12	10 10	10 —	10 8	7	7	9 —	9 —	13 8	13 4	8 —	8 —
Jhalawar	10 12	10 12	15 —	15 4	6 10	6 10	8	8 —	15 8	15 14	11 —	...
Tonk	9 1	9 2	10 10	10 10	5 —	5 —	6 4	6 4	11 9	11 9	10 15	10 15
Jaipur	9 11	9 15	13 15	14 4	6 5	6 5	7 4	7 5	14 13	15 2	11 8	11 8
Karauli	9 2	9 6	11 14	11 4	8 2	8 —	9 6	9 1	11 14	12 8	10 —	10 10
Dholpur	11 4	11 —	14 8	14 3½	7 —	7 —	8 8	8 4	14 8	14 5½	12 4	12 2
Bharatpur	10 7	10 8	12 13	12 15	5 —	5 —	8 —	8 —	13 8	13 10½	11 4	11 5½
Alwar	11 12	11 14	14 —	14 8	6 11	6 11	8 8	8 8	13 8	14 8	11 11	11 12
Deoli	10 6	10 —	12 4	12 4	5	5 —	6	6 —	13 —	13 1	14 —	14 —
Nasirabad	10 8	10 8	...	...	7 8	7 8	8 —	8 —	14 —	14 —	11 —	11 —
Bálmer	11 —	11 3	...	...	6 —	6 —	7 2	7 2	13 8	16 —	12 13	13 3
Anádra	10 11 and 11 14	11 — and 12 5	...	..	5 8	5 8	8 8	8 8	...	...	12 12	13 3
Shahpura	10 8	11 —	12 —	12 14	7 8	7 8	9 —	9 —	13 4	14 8	12 —	12 12
Western—												
Jodhpur	9 1 and 10 6	9 1 and 10 9	18 12	12 9	6 4	6 4	7 8	7 8	12 6	12 8	11 3 and 12 3	10 15 and 12 —
Jaisalmer	7 11	8 15	...	...	6 5	6 9	8 7	8 12	12 6	13 —	11 5	11 7
Bikaner	10 —	10 —	14 —	16 —	3 4	3 4	6 —	6 —	...	...	10 8	10 8
Central India—												
Indore	12 —	11 12	13 —	14 —	7 —	7 —	8 —	8 —	16 —	16 —	15 —	13 —
Nimach	11 4	11 4	...	...	8 8	8 8	8 12	8 12	20 —	20 —	12 —	13 —
Gwalior	9 6	9 11½	15 —	15 6	6 12	6 12	7 8	7 8	12 4	...	11 12	...
Panjab—												
Southern—												
Hissar	12 —	12 8	17 —	17 —	...	...	11 —	12 —	15 —	16 —	13 —	12 8
Ferozepur	12 —	12 —	18 —	18 —	...	...	9 —	9 —	15 —	17 —	12 —	12 —
Central—												
Lahore	12 4	12 —	19 8	19 8	...	...	9 —	9 —	16 8	...	13 4	16 8
Gujranwála	13 11	13 11	21 4	21 4	...	...	9 8	9 8	18 —	18 —	18 —	18 —
Gujrat	14 8	15 —	22 —	22 8	...	...	9 8	10 —	...	...	17 —	19 —
Jhelam	14 8	14 4	21 12	22 12	...	...	8 —	8 —	18 —	18 —	16 —	17 8

state the number of sers (of 80 tolas) and Chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*) Half-month of report	Marua Previous half-month	Kangni or Kakun, Italian Millet (*Setaria italica*) Half-month of report	Kangni Previous half-month	Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*) Half-month of report	Gram Previous half-month	Maize (*Zea Mays*) Half-month of report	Maize Previous half-month	Arhar or Thur, Cadjan Pea (*Cajanus indicus*) Half-month of report	Arhar Previous half-month	Salt Half-month of report	Salt Previous half-month	Districts
												United Provinces—continued
												(a) AGRA—continued
												Sub-montane, west—
...	...	...	...	15 8	15 12	21 —	20 —	7 8*	8 8*	15 4	15 —	Shahjahánpur
...	...	17 8	19 —	15 1	17 —	17 —	18 6	9 8*	9 8*	15 8	15 8	Budaun
...	...	...	...	16 4	17 —	...	...	9 —*	10 —*	14 —	14 —	Pilibit
...	...	15 —	16 4	14 11	15 4	16 4	17 4	9 —	9 4	15 —	15 —	Bareli
...	...	12 4	13 4	13 10	13 10	15 2	15 4	12 12*	12 1.*	15 12	15 12	Moradabad
...	...	...	...	11 —	15 —	...	...	7 8*	7 8*	14 8	15 8	Bijnor
...	...	...	...	14 5	15 6	15 6	16 8	8 12*	9 1.*	16 10	16 8	Muzaffarnagar
21 8	21 8	21 8	21 8	15 5	15 5	16 2	16 2	8 10*	8 10*	16 2	16 2	Saharanpur
18 —	20 —	...	...	14 —	15 8	17 12	18 —	10 —	10 —	14 —	14 —	Dehra Dún
												Hills
...	...	...	...	12 8	12 8	14 —	14 —	6 —*	6 *	10 —	10 —	Naini Tál
24 —	24 —	...	...	12 12	1. 12	...	...	7 8*	8 —*	11 8	11 8	Almora
20 —	20 —	20 —	20 —	10 —	10 —	...	...	7 —*	7 —*	9 —	9 —	Garhwál
												(b) OUDH—
												Southern—
22 —	24 —	...	...	14 —	14 8	...	...	9 —*	9 —*	14 —	14 —	Partábgarh
...	...	...	...	14 —	14 8	...	...	9 —*	10 —*	15 —	15 —	Sultanpur
20 —	24 —	16 —	22 —	13 4	15	19 —	19 —	7 —*	7 [illegible]*	15 —	15 —	Rai Bareli
18 —	18 —	18 —	18 —	13 —	14 —	17 —	17 —	9 4*	9 4*	14 —	14 —	Unao
...	...	19 —	21 —	14 —	15 —	18 —	20 —	9 —*	9 —*	14 8	14 8	Lucknow
28 —	24 —	16 —	16 —	15 —	16 —	18 —	19 —	9 —*	9 —*	16 —	16 —	Hardoi
												Northern—
...	...	16 —	16 —	15 —	15 —	16 8	16 8	8 12*	8 12*	14 —	14 —	Fyzabad
...	...	...	...	12 —	14 —	...	18 —	8 8*	9 —*	16 —	16 —	Barabanki
16 —	16 —	16 —	14 12	14 12	15 8	20 4	20 8	8 12*	8 12*	14 —	14 —	Gonda
...	...	16 —	14 4	16 —	17 —	20 8	22 8	10 4*	10 8*	15 —	15 —	Bahraich
24 —	30 —	22 —	28 —	15 —	16 —	18 —	18 —	9 —*	9 —*	14 —	16 —	Sitapur
26 —	28 —	10 —	10 —	16 —	17 —	20 —	20 —	9 8*	10 —*	15 —	15 —	Kheri
												Rajputana—
												Eastern—
...	...	...	...	15 —	14 —	22 8	25 —	7 8	7 8	15 —	15 —	Partábgarh
...	...	...	...	17 —	17 —	24 —	22 —	...	...	14 —	14 —	Banswara
...	...	15 —	15 —	12 4	12 4	13 13	14 9	7 8	7 8	14 3	14 3	Meywar (Udaipur)
...	...	...	...	14 —	14 2	16 12	16 8	...	...	13 8	14 2	Hilly Tracts of Mewar (Dungarpur)
...	...	14 —	14 —	12 —	12 4	13 8	13 8	9 —	9 —	17 8	17 8	Sirohi
...	...	...	...	12 7	12 4	...	...	...	...	19 —	19 —	Erinpura
...	...	9 8	9 8	13 4	13 4	13 —	13 —	...	...	18 8	18 8	Ajmer
...	...	...	...	12 1	12 7	13 12	15 2	7 14	7 14	16 6	16 6	Abu
...	...	...	...	14 — to 15 —	13 8	14 4 to 15 —	14 4	...	...	19 —	20 —	Kishangarh
...	...	...	...	15 12	16 3	...	...	...	...	15 —	15 5	Bundi
...	...	...	...	10 12	10 12	14 —	13 8	7 8	8 —	14 —	14 —	Kotah
...	...	...	...	10 8	9 14	17 —	16 12	8 —	6 1[illegible]	14 6	15 8	Jhalawar
...	...	...	...	11 9	11 5	11 10	11 6	...	...	15 5	16 15	Tonk
...	...	17 —	17 —	13 10	13 15	13 10	13 15	15 12	15 12	19 6	19 11	Jaipur
...	...	12 8	12 8	11 14	11 9	...	...	9 2	10 15	13 12	15 10	Karauli
...	...	12 —	12 —	13 5	13 4	...	...	10 —	10 —	17 —	17 —	Dholpur
...	...	10 12	10 12	1. 13	12 13	13 12	13 11	[illegible] 10	8 10	18 —	18 —	Bharatpur
...	...	14 —	14	14 9	14 7	14 3	14 15	13 —	13 —	1[illegible] —	18 12	Alwar
...	...	...	...	12 8	13 -	12 —	14 4	8 —	8 8	18 12	17 4	Deoli
...	...	...	...	13 —	13 —	...	...	8 8	8 8	19 —	19 —	Nasirabad
...	...	...	...	14 —	13 8	14 —	14 10	...	...	16 —	16 —	Baimor
...	...	...	...	12 5	12 10	14 8	14 10	...	...	17 —	17 —	Anádra
...	...	...	...	12 8	13 7	12 9	13 8	...	...	17 12	17 10	Shahpura
												Western—
...	...	...	...	11 14	12 —	12 1.	12 8	8 2	8 7	16 8	16 8	Jodhpur
...	...	...	...	8 9	8 5	...	...	...	...	21 —	21 —	Jaisalmer
...	...	...	...	13 —	13 —	...	...	8 8	8 8	16 8	16 4	Bikaner
												Central India—
...	...	...	...	12 8	13 —	17 8	16 8	8 —	8 —	15 8	15 —	Indore
...	...	...	...	13 [illegible]	13 6	...	...	9 8	10 —	17 4	17 4	Nimach
...	...	9 —	10 —	12 1[illegible]	12 12	14 —	...	9 6	9 6	15 —	15 —	Gwalior
												Panjab—
												Southern—
...	...	...	...	16 —	16 8	...	...	...	...	15 —	15 —	Hissar
...	...	10 —	10 —	17 —	17 —	17 —	17 —	10 —	10 —	18 —	18 —	Ferozepur
												Central—
...	...	16 8	16 8	16 8	16 8	16 —	...	8 8	8 6	19 4	19 4	Lahore
...	...	24 8	[illegible] 8	17 12	1. 12	20 —	2[illegible] —	...	...	20 —	20 —	Gujranwála
...	...	...	...	16 5	16 8	18 —	19 —	...	...	20 —	20 —	Gujrat
...	...	...	...	16 10	6 12	1[illegible] —	15 8	...	...	20 —	20 —	Jhelam

*Husked.

RETAIL PRICES FOR THE SECOND HALF OF NOVEMBER 1905—*continued (The figures*

District	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Panjab—*continued*												
South-eastern—												
Gurgáon	11 8	11 12	15 —	15 —	...	...	8 —	8 —	14 —	14 —	12 2	12 4
Delhi	11 8	11 12	14 8	14 8	...	...	8 —	8 —	14 —	16 —	12 —	12 —
Rohtak	12 —	12 —	16 —	16 —	...	...	9 —	9 —	14 —	14 —	13 —	13 —
Karnál	12 8	12 12	16 —	17 —	...	...	7 —	9 —	13 —	14 —	11 —	13 —
Submontane—												
Ambala	13 12	13 8	20 —	20 8	...	...	9 12	9 12	23 8	23 8	15 12	15 12
Ludhiána	14 4	14 —	17 —	17 8	...	...	8 8	8 8	17 —	18 —	14 —	15 8
Jalandhar	14 8	14 4	19 —	20 —	...	...	10 —	10 —	18 —	18 —	14 —	14 —
Hoshiárpur	14 —	13 8	21 —	21 —	...	...	9 —	9 —	20 —	20 —	15 —	16 —
Gurdáspur	15 8	15 —	25 —	25 —	...	...	10 —	10 —	21 —	21 —	...	...
Amritsar	14 4	14 —	20 —	20 —	...	...	9 4	9 —	...	...	15 8	17 —
Siálkot	15 8	14 8	21 8	22 —	...	...	10 —	10 —	21 —	21 —	16 —	15 —
Hills—												
Simla	10 13	12 —	17 8	16 8	...	...	7 —	7 —	14 —	14 —	11 —	12 —
Kángra	16 —	16 —	28 —	28 —	...	...	10 —	10 —	...	...	...	...
Northern—												
Rawalpindi	14 —	13 12	19 8	19 —	...	...	8 —	7 12	25 —	25 —	17 —	17 —
Attock	15 4	15 4	23 —	23 —	...	...	8 8	8 8	26 —	26 —	17 —	18 —
Western—												
Sháhpur	14 8	14 8	21 —	22 —	...	...	7 8	7 8	20 —	22 —	17 —	18 —
Jhang	13 —	13 —	18 —	18 —	...	...	10 —	10 —	16 —	16 —	16 —	16 —
Lyallpur	13 8	13 8	20 8	20 8	...	...	10 —	10 —	...	...	...	...
Multan	12 4	12 4	20 —	20 —	...	...	11 4	11 4	18 —	18 —	15 —	15 —
Montgomery	12 13	12 12	18 8	18 8	...	...	9 —	9 —	17 4	17 8	14 —	14 2
Muzaffargarh	12 12	12 12	18 —	18 —	...	...	12 —	12 —	19 —	19 —	17 —	18 —
Dera Ghazi Khan	12 8	12 8	16 14	16 14	...	...	10 —	10 —	16 4	16 4	15 10	15 10
N.-W. Frontier Province												
Hazára	15 —	15 —	23 8	25 12	5 —	5 4	8 8	9 4	23 12	23 12	19 —	23 12
Pesháwar	14 —	14 —	23 —	23 —	6 13	6 13	10 —	9 12	29 —	29 —	17 9	17 —
Kohát	15 11	15 5	22 13	23 5	6 14	6 11	12 7	12 14	...	...	19 2	19 12
Bannu	15 14	15 14	26 14	26 2	11 4	12 8	12 8	13 12	24 6	18 12	18 2	18 2
Dera Ismael Khan	12 13	13 —	21 4	21 2	5 —	5 —	7 4	7 4	17 8	17 8	15 10	15 12
Sind and Baluchistan—												
Karáchi	11 —	11 —	...	...	8 —	8 —	10 —	11 —	17 —	15 —	14 —	13 —
Hyderabad	10 —	11 —	...	...	8 —	8 —	8 8	8 8	16 —	16 —	14 —	15 —
Thar and Párkar (Umarkot)	10 8	12 8	...	...	10 —	10 —	11 —	11 —	...	...	13 —	14 —
Shikárpur	12 8	13 —	...	...	10 —	10 —	13 —	13 —	13 —	20 —	17 —	16 —
Upper Sind Frontier	11 —	11 8	...	...	9 —	9 —	10 —	10 —	17 —	17 —	16 —	16 —
Quetta	9 8 to 10 —	9 8 to 10 —	13 —	13 —	4 —	4 —	8 —	8 —	13 —	13 —	13 —	13 —
Bombay—												
Konkan—												
Karwar	9 12	9 12	...	...	9 2	9 2	11 2	11 2	...	...	...	...
Ratnagiri	9 7	9 7	...	...	8 —	8 —	10 —	10 —	...	...	11 15	11 15
Alibag	8 5	8 5	...	...	9 7	9 —	10 13	10 6	...	...	11 8	11 8
Bombay	8 7	7 13	...	...	5 12	5 12	7 13	7 13	12 14	12 4	10 10	10 10
Tanna	10 —	10 —	...	...	9 4	9 4	10 2	10 2	13 9	13 9	12 9	12 9
Deccan and Karnátak												
Dharwar	10 6	11 5	...	...	7 10	7 10	8 1	7 13	13 4	10 7	12 5	13 4
Belgaum	9 10	10 2	...	...	7 6	6 13	7 14	7 6	13 8	12 7	12 3	11 11
Satara	10 14	10 14	...	...	8 14	8 14	9 7	9 7	12 11	12 11	12 8	12 8
Sholapur	12 3	12 3	...	...	6 15	6 15	8 8	9 —	16 3	16 10	12 15	12 15
Bijapur	12 3	12 7	...	...	7 15	8 2	8 3	8 7	14 2	14 2	14 12	15 3
Poona	9 8	9 8	...	...	6 14	6 14	8 2	8 2	12 10	12 10	10 9	10 9
Khandesh and N.-E. Deccan—												
Ahmadnagar	11 10	10 14	...	...	8 2	8 2	9 1	9 1	12 6	12 6	11 11	11 11
Násik	11 6	11 6	...	...	7 8	8 4	8 15	9 10	...	...	11 13	11 13
Dhulia	10 8	10 8	...	...	7 5	7 5	7 15	8 7	15 3	13 8	12 11	12 11
Gujarat—												
Surat	10 10	10 10	...	...	6 3	6 8	7 14	8 1	13 7	13 7	12 8	12 15
Broach	11 —	11 —	...	...	7 —	7 —	10 —	10 —	13 8	13 8	12 —	12 —
Kaira	11 8	11 8	...	...	8 —	8 —	9 —	9 8	15 —	15 —	13 —	13 8
Baroda	9 —	9 8	...	...	8 —	8 —	9 —	9 —	14 —	14 —	12 —	12 —
Ahmadabad	11 —	11 —	...	...	7 —	7 —	10 —	10 —	16 —	16 —	12 —	13 —
Godhra	11 —	12 —	...	...	5 8	5 8	9 —	9 8	...	...	13 8	13 8
Disa	12 —	11 12	...	...	7 8	7 8	8 12	9 —	17 —	16 —	14 8	13 4
Kathiawar—												
Rajkot	10 —	10 —	...	...	8 —	8 —	9 —	9 —	13 —	13 —	11 8	11 8
Central Provinces—												
Western—												
Nimar	12 2	12 12	...	...	5 13	5 13	9 —	9 2	16 8	17 —	...	...
Hoshangabad	13 —	13 —	...	...	8 8	8 6	9 8	9 8	13 13	13 13	...	...
Betul	15 —	15 —	...	...	...	...	9 12	11 —	17 12	17 12	...	...
Chhindwára	13 13	13 13	...	...	8 —	8 —	11 7	11 6	20 8	20 8	...	...
Nagpur	13 12	13 12	...	...	9 6	10 —	10 —	11 14	17 4	16 —	...	...
Wardha	12 8	14 —	...	...	5 —	5 —	10 —	10 —	20 —	21 —	...	...

state number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Bagi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Panjab—*continued*
												South-eastern—
...	...	...	...	14 2	14 6	14 8	14 8	8 8	8 8	17 —	17 —	Gurgáon
...	...	...	...	14 8	14 8	14 —	15 —	7 8	8 —	16 —	16 —	Delhi
...	...	10 —	10 —	15 —	15 —	18 —	18 —	11 —	11 —	17 —	17 —	Rohtak
16 —	18 —	8 —	8 —	15 —	15 4	13 —	14 —	10 —	8 —	15 —	15 —	Karnál
												Submontane—
19 8	19 8	11 12	11 12	16 1	16 4	18 10	19 8	11 12	11 12	19 —	19 —	Ambala
...	...	16 —	16 —	16 —	16 4	18 8	18 8	8 8	8 8	18 —	18 —	Ludhiána
...	...	14 —	13 —	17 4	17 4	19 —	19 —	...	...	20 —	18 —	Jalandhar
...	...	8 —	8 —	16 8	17 —	19 —	18 8	...	...	18 —	18 —	Hoshiárpur
...	...	...	...	17 —	17 —	22 —	22 —	...	...	19 —	19 —	Gurdáspur
...	...	16 —	16 —	17 —	17 —	17 —	20 —	...	...	20 —	20 —	Amritsar
...	...	...	...	17 —	17 —	20 —	18 8	...	...	20 —	20 —	Siálkot
												Hills—
...	...	8 —	10 —	12 3	13 2	15 —	14 —	7 8	8 —	12 11	12 11	Simla
...	...	...	...	16 —	16 —	28 —	28 —	...	...	16 —	16 —	Kángra
												Northern—
...	...	...	...	15 4	15 —	21 8	22 —	10 12	10 12	19 15	20 -	Ráwalpindi
...	...	...	...	15 —	15 —	21 —	21 —	8 —	8 —	18 —	18 —	Attock
												Western—
20 —	20 —	16 —	16 —	18 —	18 —	16 —	16 —	8 —	8 —	18 —	18 —	Sháhpur
26 —	27 —	31 —	29 —	15 —	15 —	19 —	18 —	12 —	12 —	17 —	17 —	Jhang
...	...	...	...	16 —	16 —	21 4	...	...	...	20 —	20 —	Lyallpur
...	...	17 —	16 —	15 —	15 —	15 —	15 —	...	...	18 8	18 8	Multan
...	...	...	...	16 13	16 14	...	...	8 —	8 —	18 —	18 —	Montgomery
...	...	...	...	14 12	14 12	16 —	16 —	7 —	7 —	16 —	16 —	Muzaffargarh
...	...	...	...	15 10	15 10	...	...	7 8	7 8	17 8	17 8	Dera Ghazi Khan
												N.-W. Frontier Province
...	...	19 —	19 —	13 —	13 4	19 4	20 8	9 12	10 —	16 8	14 8	Hazára
...	...	17 —	18 —	14 —	14 —	23 —	23 —	11 —	12 —	19 —	18 —	Peshávar
...	...	...	...	16 1	15 12	20 6	19 12	...	...	20 6	20 6	Kohát
...	...	...	...	19 4	18 14	23 7	22 3	11 4	11 4	21 14	21 14	Bannu
...	...	...	...	17 14	17 14	18 8	18 8	10 —	10 —	19 6	19 6	Dera Ismael Khan
												Sind and Baluchistan
...	...	...	...	12 8	12 8	...	...	8 —	8 —	21 —	21 —	Karáchi
...	...	...	...	12 8	12 —	...	...	7 —	7 —	18 —	18 —	Hyderabad
...	...	...	...	8 —	8 —	...	...	...	...	20 —	20 —	Thar and Párkar (Umarkot)
...	...	...	...	14 8	14 8	...	...	9 —	10 —	18 —	18 —	Shikárpur
...	...	...	...	14 —	14 —	...	...	9 —	9 —	15 —	15 —	Upper Sind Frontier
...	...	6 —	6 —	12 —	12 —	12 —	12 —	8 —	8 —	13 —	13 —	Quetta
												Bombay—
												Konkan—
17 2	17 2	...	...	9 10	10 2	...	...	10 —	10 —	15 1	16 —	Karwar
12 15	12 15	...	...	11 11	11 —	...	...	9 7	9 7	18 3	18 3	Ratnagiri
...	...	...	...	10 3	10 3	...	...	8 12	8 12	18 11	18 11	Alibág
9 —	9 —	...	...	11 4	11 4	...	...	7 10	7 10	11 9	11 9	Bombay
13 15	13 15	...	...	11 9	11 9	...	...	9 9	9 9	17 8	17 8	Tanna
												Deccan and Karnátak—
...	...	...	...	9 8	10 7	...	...	8 7	8 7	17 4	17 4	Dharwar
14 —	15 —	...	...	10 —	10 —	...	...	8 8	8 8	14 14	14 14	Belgaum
...	...	...	...	10 14	10 14	...	...	9 13	9 13	15 15	15 15	Satara
...	...	...	...	13 10	14 1	...	...	10 13	11 3	15 —	15 —	Sholapur
...	...	...	...	10 3	10 3	...	...	10 8	10 8	16 6	16 6	Bijapur
...	...	...	...	11 12	11 12	...	...	9 3	9 3	17 —	17 —	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	11 2	11 2	...	...	9 13	9 13	17 2	17 2	Ahmadnagar
14 7	14 7	...	...	11 5	12 —	...	...	9 5	10 1	19 12	19 12	Nasik
...	...	...	...	10 9	11 7	...	...	9 2	9 9	14 12	14 12	Dhulia
												Gujarat—
...	...	...	...	11 7	12 8	...	...	8 5	8 5	19 10	19 10	Surat
...	...	...	...	12 —	12 —	...	...	9 8	9 8	20 —	20 —	Broach
17 —	17 —	...	...	13 8	13 8	...	...	10 —	10 —	20 —	20 —	Kaira
15 —	14 —	...	...	12 —	12 —	...	...	9 —	9 —	17 8	17 8	Baroda
...	...	...	...	13 —	13 —	...	...	10 —	10 —	20 —	20 —	Ahmadabad
17 —	17 —	...	...	14 —	14 4	...	...	8 8	9 —	19 —	19 —	Godhra
...	...	...	...	11 —	11 —	...	...	5 —	8 —	15 —	15	Disa
												Kathiawar—
...	...	...	...	11 8	11 12	...	...	8 —	8 —	80 —	80 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	12 2	12 3	...	...	10 —	10 —	14 8	14 8	Nimar
...	...	...	...	14 7	14 6	...	...	9 —	10 4	12 13	12 13	Hoshangabad
...	...	...	...	14 —	15 4	...	...	10 9	9 6	13 —	13 —	Betul
...	...	...	...	16 4	16 4	...	...	10 4	10 4	12 —	12 —	Chindwára
...	...	...	...	13 12	12 8	...	...	10 8	11 4	12 —	12	Nagpur
...	...	...	...	11 4	12 8	...	...	14 —	14 —	13 —	13 —	Wardha

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RETAIL PRICES FOR THE SECOND HALF OF NOVEMBER 1905—*concluded* (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces— *continued*												
Central—												
Narsinghpur	12 13	12 13	...	...	6 9	6 9	10 —	10 —	18 4	18 13	...	...
Saugor	12 —	12 —	...	...	...	...	10 11	10 11	16 —	15 —	...	...
Damoh	12 13	12 1	...	...	8 8	8 8	9 2	9 2	18 4	15 —	...	...
Jubbulpore	11 8	12 —	...	...	8 —	8	11 8	11 —	19 —	...	...	...
Mandla	15 —	15 —	...	...	10 —	10 —	14 —	11 —	...	...	...	...
Seoni	[illegible] 8	13 —	...	...	8 —	8	12 —	11 —	...	...	...	...
Bálaghát	12 8	11 4	...	...	6 1	6 4	11 4	12 8	...	...	...	...
Bhandára	12 5	12 8	...	...	7 8	7 8	10 —	11 —	...	...	...	...
Chánda	12 8	13 5	...	...	9 4	9 —	10 2	10 2	23 —	23 —	...	...
Eastern—												
Biláspur	14 4	14 3	...	...	8 —	8 —	14 4	14 3	...	...	...	...
Raipur	15 —	15 —	...	...	10 —	10 —	12 —	13 2	...	...	...	...
Berar—												
Buldána	10 —	12 —	...	...	6 —	6 —	8 —	9 —	19 —	21 —	...	...
Akola	11 7	11 10	...	...	6 7	6 11	9 2	9 2	19 7	18 5	...	...
Amráoti	12 12	13 13	...	...	6 6	6 6	9 9	9 6	20 —	20 —	...	...
Yeotmal	13 —	13	...	...	7 —	7 —	9 —	9 —	[illegible]4 —	25 —	...	...
Nizam's Territories—												
Secunderabad	9 3	9 7	13 12	14 4	4 15	5 8	9 8	9 14	15 12	16 12	17 1	17 4
Bolárum	11 —	11 —	...	...	5 13	5 13	9 12	9 12	18 —	18 4	...	...
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	9 11½	9 11½	...	...	...	...
S. Canara	...	...	...	...	...	...	10 12½	10 12	...	...	...	...
South, central—												
Coimbatore	...	...	...	...	...	...	9 1	9 1	13 12	13 12	12 5	12 5
Nilgiris	...	...	...	...	...	...	7 7	7 4	...	...	...	...
Salem	...	...	...	...	...	...	8 4	8 4	14 8	14 5½	10 4½	10 4½
Central—												
Bellary	...	...	...	...	...	...	8 10½	8 10½	15 13	15 5	...	...
Anantapur	...	...	...	...	...	...	8 10½	8 10¼	17 6½	16 5	...	...
Cuddapah	...	...	...	...	...	...	8 4	9 8	14 2	15 11	17 2½	16 6½
Karnul	...	...	...	...	...	...	8 3½	3 3½	17 9	17 14½	...	...
East Coast, north—												
Ganjam	...	...	...	...	...	...	9 10	10 6½	...	...	...	...
Vizagapatam	...	...	...	...	...	...	8 15½	10 1½		...	16 12	16 12
Godávari	...	...	...	...	...	...	9 3	9 11½	15 5	16 5	...	...
East Coast, central—												
Kistna	...	...	...	...	...	...	8 13	9 1½	12 8	14 —½	...	...
Guntur	...	...	...	...	...	...	8 10¼	9 8	15 11	15 11	14 4	15 —
Nellore	...	...	...	...	...	...	11 9	11 9	14 9	14 9	15 —	15 —
East Coast, south—												
Madras	...	...	...	...	...	...	8 —	8 —	...	...	...	...
Chingleput	...	...	...	...	...	...	8 6½	8 6½	...	...	...	...
N. Arcot	...	...	...	...	...	...	9 14½	9 14½	...	...	...	...
S. Arcot	...	...	...	...	...	...	8 10¼	8 11	...	...	15 1	15 1
Tanjore	...	...	...	...	...	...	9 11	9 14½	...	...	15 1	16 7
Trichinopoly	...	...	...	...	...	...	7 13½	7 13½	17 4½	18 1½	14 6½	14 6½
Southern—												
Tinnevelly	...	...	...	...	...	...	9 11	9 14½	...	...	...	...
Madura	...	...	...	...	...	...	8 4	8 11	12 9	12 9	10 15½	10 15½
Mysore—												
Mysore	8 —	8 —	9 —	9 —	7 4	6 4	8	7 —	13 8	13 —	...	...
Bangalore	11 2	11 12	...	...	7 3	7 3	8 5	8 5	...	...	...	...
Kolar	8 —	8 —	8 —	8 —	7 —	7 —	8 —	8 —	...	...	...	...
Tumkur	8 —	8 —	8	8	6 —	6 —	7 7	7 —	14 —	14 —	...	...
Hassan	10 —	10 —	10 —	10 —	7 —	6 10	7 8	7 8	...	...	...	...
Kadur	8 —	10 —	11 —	11 —	8 —	8 —	9 —	9 —	17 —	20 —	...	...
Shimoga	11 —	10 8	13 10	12 10	8 6	8 6	9 7	9 7	20 3	16 13	...	...
Chitaldrug	8 —	8 —	8 —	8 —	6 —	6 —	7 —	7 —	16 —	16 —	20 —	20 —
Coorg—												
Coorg	7 —	7 8	7 —	7 4	5 8	6 —	7 8	7 12	...	...	...	...
Aden	9 5	9 5	...	...	6 3	6 3	7 7	7 7	14 —	14 —	12 7	12 7

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Elusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Bunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces— *continued.*
												Central—
...	...	...	...	14	11 —	...	...	7 13	7 8	12 13	12 13	Narsinghpur
...	...	...	...	13 8	13	...	...	10	10 11	12 2	14 3	Saugor
...	...	...	...	11 4	11 4	...	...	8 8	8 8	9 11	12 15	Damoh
...	...	...	...	14 8	14 8	...	...	10	10 8	13 —	13 —	Jabbulpore
...	...	...	...	18 —	15 —	...	...	11 —	11	12 —	12 —	Mandla
...	...	...	...	16 —	15	...	...	8	9	10 11	10 11	Seoni
...	...	...	...	13 8	15 12	...	...	11 4	13 12	13 8	13 8	Bálághát
...	...	...	...	15 —	18 —	...	...	10 —	10 12	11 —	13	Bhandára
...	...	...	...	13 2	14 2	...	...	13 2	15 2	13 6	13 6	Chanda
												Eastern—
...	...	...	...	14 4	14 3	...	...	10 11	11 11	10 11	10 11	Biláspur
...	...	...	...	16 —	16 —	...	...	12 —	12 —	14 —	14 —	Raipur
												Berar—
...	...	...	...	16 —	16 —	...	...	9 8	9 8	13 —	13 —	Buldána
...	...	...	...	11 7	13 —	...	...	11 —	11 2	16 —	16 —	Akola
...	...	...	...	12 —	13 —	...	...	13 —	13 —	13	13 —	Amráoti
...	...	...	...	13 —	14 —	...	...	13 —	13 —	13 8	13 8	Yeotmál
												Nizam's Territories—
20 8	21 10	...	...	12 12	13 1	...	...	15 2	16 11	11 7	11 9	Secunderabad
...	...	...	...	13 12	14 8	...	...	...	...	11 9	11 9	Bolárum
												Madras—
												Malabar Coast—
...	...	...	...	...	...	...	...	...	...	15 15	15 8	Malabar
...	...	...	...	...	...	...	...	...	...	15 3	15 3	S. Canara
												South, central—
14 13	14 13	...	...	...	...	...	...	...	...	15 10	15 9½	Coimbatore
...	...	...	...	...	...	...	...	...	...	12 5	12 5	Nilgiris
14 13	14 13	...	...	...	...	...	...	...	...	15 4	16 11	Salem
												Central—
17 7½	16 8	...	...	...	...	...	...	...	...	14 1	15 11½	Bellary
17 7½	17 7½	...	...	...	...	...	...	...	...	18 2	18 6½	Anantapur
16 4½	18 8	...	...	...	...	...	...	...	...	15 10½	16 10½	Cuddapah
17 8	17 8	...	...	...	...	...	...	...	...	14 10½	14 10½	Karnul
												East Coast, north—
16 6½	18 8½	...	...	...	...	...	...	...	...	14 15	12 4	Ganjam
15 10½	16 11	...	...	...	...	...	...	...	...	16 —	16 —	Vizagapatam
15 8½	16 8	...	...	...	...	...	...	...	...	20 —	20 —	Godavari
												East Coast, central—
13 6½	14 14½	...	...	...	...	...	...	...	...	20 —	20 —	Kistna
13 5	14 15	...	...	...	...	...	...	...	...	18 7	18 7	Guntur
16 13½	16 13½	...	...	...	...	...	...	...	...	20 9	20 9	Nellore
												East Coast, south—
13 4	14 8½	...	...	...	...	...	...	...	...	20 10½	20 9½	Madras
12 5	15 15½	...	...	...	...	...	...	...	...	21 3	21 9½	Chingleput
15 14½	15 14½	...	...	...	...	...	...	...	...	18 6½	18 6½	N. Arcot
14 13	14 15	...	...	...	...	...	...	...	...	17 11	17 9	S. Arcot
16 4½	17 12	...	...	...	...	...	...	...	...	19 8 and 20 —½	18 14½ and 19 6	Tanjore
15 3	15 3	...	...	...	...	...	...	...	...	17 7	17 10	Trichinopoly
												Southern—
13 10½	14 1	...	...	...	...	...	...	...	...	20 —	20 —	Tinnevelly
14 1	14 1	...	...	...	...	...	...	...	...	17 10	17 5½	Madura
												Mysore—
13 8	14 —	...	...	8 8	8 8	...	...	8 8	8 8	14 —	14 —	Mysore
15 —	15 —	...	...	9 15	9 15	...	...	7 8	7 8	15 12	15 12	Bangalore
17 —	17 —	...	...	10 —	10 —	...	...	8 —	8 —	15 —	15	Kolar
16 —	16 —	...	...	8 —	8 —	...	...	8 —	8 —	13 —	13 —	Tumkur
16 —	16 —	...	...	8 —	8 —	...	...	8 —	8 —	12 —	12 —	Hassan
16 —	18 —	...	...	8	9 —	...	...	9 —	9 —	14 —	14	Kadur
31 8	18 14	...	11 9	10 8	10 8	...	...	9 7	8 6	12 10	12 10	Shimoga
16 —	16 —	20 —	20 —	8 —	8 —	...	...	7 —	7 —	9 —	9 —	Chitaldrug
												Coorg—
14 —	15 8	...	...	11 —	11 8	...	...	7 —	7 4	14 8	14 12	Coorg
...	...	...	...	12 7	12 7	...	...	11 3	11 3	32 —	32 —	**Aden**

FREDERICK NOEL-PATON,
Director-General of Commercial Intelligence

W. L. HARVEY
Secretary to the Government of India

Calcutta, January 10, 1906

GOVERNMENT OF INDIA
FINANCE DEPARTMENT

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees]

	In the nine months, April to December, of									
	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06
SEA CUSTOMS										
IMPORTS										
Special Import Duties										
Arms, ammunition, and military stores	2,73	2,78	2,47	2,34	2,01	2,36	2,54	2,40	3,15	3,03
Liquors—										
Ale, beer, porter, cider and other fermented liquors	1,30	1,34	1,38	1,46	1,46	1,53	1,76	1,88	2,12	2,15
Spirits and liqueurs	43,65	44,73	46,82	47,89	47,24	47,50	51,20	55,52	56,24	58,77
Wines	3,02	2,63	2,71	2,57	2,56	2,50	2,95	2,76	2,70	2,84
Opium	3	3	2	2	2	2	3	2	3	2
Petroleum	31,38	36,55	32,88	29,14	33,72	39,85	39,88	31,32	31,69	28,78
Sugar (countervailing duties, 1899)	—	—	—	5,60	13,26	21,51	16,40	2,07	11	1
Sugar (countervailing duties, 1902)	—	—	—	—	—	—	3,25	17	8	...
General Import Duties										
Articles of food and drink (excluding sugar)	10,82	11,00	9,99	10,55	11,88	11,20	10,71	11,22	12,99	14,26
Sugar (ordinary duties)	11,37	14,83	13,30	13,16	21,21	20,77	19,45	21,04	24,56	25,68
Chemicals, drugs, medicines and narcotics, and dyeing and tanning materials	7,03	7,88	7,70	7,59	7,79	8,59	8,62	10,18	9,92	10,50
Cotton manufactures—										
Piece goods, grey	39,05	32,01	33,56	36,53	34,42	37,58	39,39	33,23	41,95	47,15
" white	15,35	12,68	12,32	13,61	13,00	20,55	12,05	14,16	20,14	20,88
" coloured	16,06	9,89	13,97	18,23	14,62	17,87	16,70	20,53	23,81	24,25
Other goods	1,42	1,15	1,31	2,21	2,01	2,31	1,87	2,97	4,21	4,67
Metals and manufactures of—										
Silver, bullion and coin	22,85	30,51	24,84	17,77	8,95	21,05	29,57	28,86	29,35	19,54
Other metals and manufactures of metals	15,63	16,26	14,69	11,86	15,72	16,96	22,18	23,81	27,14	23,08
Oils (excluding petroleum)	1,14	1,94	1,39	97	1,13	1,46	1,14	71	67	94
Manufactured articles	40,68	32,99	36,09	41,36	42,79	46,73	45,60	53,10	62,22	62,92
Raw materials and unmanufactured articles	7,21	6,81	6,34	4,30	7,69	6,83	6,71	6,60	7,55	8,95
TOTAL IMPORTS	2,70,72	2,66,01	2,61,78	2,67,16	2,82,08	3,27,17	3,32,00	3,22,55	3,60,63	3,58,42
EXCISE DUTY ON COTTON GOODS	8,16	7,61	9,66	9,86	8,60	12,48	12,92	14,19	16,00	18,74
EXPORT DUTIES—										
Rice and Rice-flour	40,98	33,65	62,10	53,88	51,05	54,28	71,00	66,65	78,95	69,19
LAND CUSTOMS AND MISCELLANEOUS	4,66	5,28	4,16	5,18	5,75	6,13	6,09	6,78	7,28	6,27
GRAND TOTAL	3,24,52	3,12,55	3,37,70	3,36,08	3,47,48	4,00,06	4,22,01	4,10,17	4,62,80	4,52,62
Provincial distribution of Imports and Exports										
Bengal — Imports	1,02,75	95,61	99,76	1,09,59	1,14,45	1,22,07	1,22,92	1,11,95	1,27,90	1,31,41
Bengal — Exports	9,02	6,31	13,32	13,45	14,80	10,01	10,08	10,77	13,34	15,88
Bombay — Imports	1,12,29	1,09,16	1,03,08	94,53	94,66	1,20,42	1,28,13	1,24,65	1,37,29	1,34,07
Bombay — Exports	1,82	[illegible]	2,46	1,73	2,13	1,72	2,56	1,72	[illegible]	1,29
Sind — Imports	17,60	17,21	16,13	19,70	25,16	31,86	30,12	24,13	29,02	31,36
Sind — Exports	38	53	1,10	80	65	1,60	1,01	93	1,29	1,14
Madras — Imports	20,13	24,18	20,38	22,76	23,72	28,98	27,99	30,36	31,28	28,70
Madras — Exports	[illegible]	6,46	3,18	4,55	1,86	4,29	5,01	7,42	5,55	3,22
Burma — Imports	17,95	19,85	22,43	20,58	24,09	23,84	22,84	31,46	35,14	32,88
Burma — Exports	24,48	18,45	42,04	33,35	31,61	30,66	52,34	45,81	56,09	47,66

FREDERICK NOËL-PATON
Director-General of Commercial Intelligence

W. S. MEYER
Secretary to the Government of India

Calcutta, January 6, 1906

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

IMPORTS OF COTTON, WHEAT, LINSEED, INDIGO, JUTE, TEA, AND RICE

QUANTITY (in hundredweight) of **COTTON** imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in October 1905, and from 1st January to 31st October 1905, and in the corresponding periods of 1903 and 1904

Whence exported	Calcutta			City of Bombay			Karáchi			TOTAL		
	1903	1904	1905	1903	1904	1905	1903	1904	1905	1903	1904	1905
	Imports in October											
y Rail and River—												
Assam	45	54	82	...	...	...	...	...	...	45	54	82
Bengal	1,800	1,017	1,430	...	...	...	...	...	...	1,800	1,017	1,430
U. P. of Agra & Oudh	6,915	15,507	45,614	13,468	63,802	97,215	...	...	...	20,383	79,309	142,829
Panjab	720	1,123	...	909	6,789	2,379	574	32,520	1,640	2,203	40,432	4,019
Sind	...	...	...	...	...	...	2,307	1,932	...	2,307	1,932	...
Raj. & C. India	845	...	...	5,373	665	1,639	...	14	...	6,218	679	1,639
Bombay	...	...	...	26,479	32,638	12,204	...	...	...	26,479	32,638	12,204
Cent. Provs. and Berar	...	1,660	6,329	12,835	8,241	15,764	...	...	...	12,835	9,901	22,093
Nizam's Territory	...	...	...	2,533	1,935	667	...	...	...	2,533	1,935	667
Madras	...	...	...	1,361	18	14	...	...	...	1,361	18	14
Mysore	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	10,325	19,361	53,455	62,958	114,088	129,882	2,881	34,466	1,640	76,164	167,915	184,977
y Sea—												
Bengal	992	79	103	...	...	...	...	...	...	992	79	103
Bombay	83	260	1,077	236	306	734	710	...	874	1,029	566	2,085
Sind	...	...	...	1,647	6,024	231	...	...	...	1,647	6,024	231
Madras	16	3,085	363	386	252	14	...	...	...	402	3,337	377
Burma	22	1,896	990	677	...	...	..	...	...	699	1,896	990
Non-Br. Ports in India	...	...	...	23,770	24,072	9,508	...	...	...	23,770	24,072	9,508
Foreign countries	1	2,672	...	1,296	28,269	6,093	2	9	2	1,299	30,950	6,695
TOTAL	1,114	7,992	2,539	28,018	58,923	17,180	712	9	876	29,844	66,924	20,595
OTAL IMPORTS	11,439	27,353	55,994	90,976	173,011	147,062	3,593	34,475	2,516	106,008	234,839	205,572
	Imports to end of October											
y Rail and River—												
Assam	4,405	24,033	13,758	...	...	...	...	...	...	4,405	24,033	13,758
Bengal	50,099	74,131	47,188	...	...	4	...	..	...	50,099	74,131	47,192
U. P. of Agra & Oudh	200,520	131,057	303,232	440,888	151,483	436,205	6	1,116	166	641,414	283,056	739,603
Panjab	31,803	34,431	89,087	180,050	115,711	293,342	430,459	478,837	562,877	642,312	628,979	945,306
Sind	..	..	...	...	...	...	330,560	245,420	283,034	330,560	245,420	283,034
Raj. & C. India	40,580	19,427	22,753	558,372	270,104	611,671	27,304	27,575	13,089	626,256	317,106	647,513
Bombay	100	12	262	2,521,910	2,573,471	2,399,129	...	...	1	2,522,070	2,573,483	2,399,392
Cent. Provs. and Berar	1,230	12,739	203,525	2,566,996	1,929,927	2,873,491	...	...	...	2,568,226	1,942,666	3,077,016
Nizam's Territory	...	...	...	354,380	192,539	324,347	...	...	...	354,380	192,539	324,347
Madras	...	1	...	24,759	21,922	12,333	...	...	...	24,759	21,923	12,333
Mysore	...	...	...	1,095	101	620	...	...	...	1,095	101	620
TOTAL	328,797	295,831	679,805	6,649,062	5,255,258	6,951,142	794,335	752,948	859,167	7,772,194	6,304,037	8,490,114
Sea—												
Bengal	50,282	59,873	37,147	1,535	299	1	...	...	..	51,817	60,172	37,148
Bombay	1,828	14,403	11,380	7,807	17,930	15,343	1,047	2,139	1,905	10,742	34,472	28,628
Sind	...	..	...	168,902	112,378	239,182	...	...	...	168,902	112,378	239,182
Madras	2,251	19,628	19,038	4,330	35,824	7,304	...	...	...	6,581	55,452	20,403
Burma	12,491	32,247	21,954	7,489	1,218	7,393	...	...	...	19,980	33,465	29,347
Non-Br. Ports in India	...	...	...	851,260	1,081,018	539,732	1	4	...	851,261	1,081,022	539,732
Foreign countries	393	3,206	1,996	21,606	55,043	232,133	81	130	53	22,080	58,439	234,182
TOTAL	67,245	129,417	91,515	1,062,989	1,303,710	1,041,148	1,129	2,273	1,958	1,131,363	1,435,400	1,134,621
TAL IMPORTS	396,042	425,248	771,320	7,712,051	6,558,968	7,992,290	795,464	755,221	861,125	8,903,557	7,739,437	9,624,735

QUANTITY (in hundredweight) of WHEAT imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in October 1905, and from 1st January to 31st October 1905, and in the corresponding periods of 1903 and 1904

Whence exported	Calcutta			City of Bombay			Karáchi			TOTAL		
	1903	1904	1905	1903	1904	1905	1903	1904	1905	1903	1904	1905
Imports in October												
By Rail and River—												
Assam	...	58	...	...	...	...	...	...	...	...	58	...
Bengal	39,464	232,398	160,010	6	1	...	...	...	...	39,470	232,399	160,010
U P of Agra & Oudh	290,742	943,406	155,445	83,486	582,817	399	156,692	355,457	1,262	539,920	1,881,680	157,106
Panjab	2,491	266	799	72,220	157,307	48,089	1,306,938	2,043,478	865,302	1,441,649	2,201,051	914,190
Sind	...	...	...	...	...	...	71,874	107,764	131,778	71,874	107,764	131,778
Raj. & C. India	254	...	1,278	8,669	21,371	1,493	...	...	...	8,923	21,371	2,771
Bombay	...	...	...	37,030	35,434	66,913	...	...	...	37,030	35,434	66,913
Cent. Provs. and Berar	...	592	57,408	180,805	198,769	269,975	...	...	...	180,805	199,361	327,383
Nizam's Territory	...	...	...	...	3,272	13,035	...	...	...	...	3,272	13,035
Madras	...	...	...	37	...	...	...	...	...	37	...	...
Mysore	...	...	...	...	38	...	...	..	...	...	38	...
TOTAL	341,951	1,176,720	374,940	382,253	999,009	399,904	1,595,504	2,506,699	998,342	2,319,708	4,682,428	1,773,186
By Sea—												
Bengal	...	..	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	8,010	...	1	...	...	...	8,010	...	1
Sind	...	...	...	53,572	26,863	33,119	...	...	...	53,572	26,863	33,119
Madras	...	...	58	80	30	...	...	...	...	80	30	58
Burma	...	...	...	...	636	238	...	...	...	...	636	238
Non-Br. Ports in India	...	...	...	37,452	2,445	2,834	13,966	830	...	51,418	3,275	2,834
Foreign countries	...	...	...	1,722	...	1,315	...	..	78	1,742	...	1,393
TOTAL	...	...	58	100,636	29,974	37,507	13,966	830	78	114,802	30,804	37,643
TOTAL IMPORTS	341,951	1,176,720	374,998	483,089	1,028,983	11	1,609,470	2,507,529	998,420	2,434,510	4,713,232	1,810,829
Imports to end of October												
By Rail and River—												
Assam	1,276	518	219	...	...	...	...	...	...	1,276	518	219
Bengal	425,332	1,323,432	1,284,597	149	48	11	...	...	...	425,481	1,323,480	1,284,608
U. P. of Agra & Oudh	4,705,513	8,803,052	2,484,224	649,017	2,195,606	577,948	956,142	2,331,580	776,532	6,310,674	13,330,238	3,838,904
Panjab	3,417	4,214	277,923	584,263	487,582	975,855	11,808,195	18,682,770	14,099,447	12,395,684	19,174,572	15,353,225
Sind	...	...	...	2	2	...	1,091,547	1,955,600	1,442,692	1,091,549	1,955,062	1,442,092
Raj. & C. India	552	9,055	17,529	130,912	266,019	93,292	404	4,750	230	131,868	279,824	111,051
Bombay	...	1	...	294,790	600,080	1,218,310	...	...	...	294,790	600,081	1,218,310
Cent. Provs. and Berar	7,814	13,226	862,379	1,836,881	2,416,413	2,084,026	...	...	...	1,844,695	2,429,639	2,946,405
Nizam's Territory	...	...	...	65	17,259	235,020	...	...	...	65	17,259	235,020
Madras	...	...	...	57	...	22	...	...	...	57	...	22
Mysore	...	...	...	...	442	...	...	...	...	...	442	...
TOTAL	5,143,904	10,153,498	4,927,071	3,496,142	5,983,451	5,185,090	13,856,291	22,974,766	16,318,901	22,496,337	39,111,715	26,431,052
By Sea—												
Bengal	..	...	...	85	88	89	...	...	...	85	88	89
Bombay	..	...	8	72,427	70,754	87	...	135	4	72,427	70,889	99
Sind	..	...	...	652,909	462,721	566,922	...	2	...	652,909	462,723	566,922
Madras	..	...	369	290	36	236	...	...	...	290	30	605
Burma	1,224	...	...	217	6,151	3,770	...	...	...	1,441	6,151	3,770
Non-Br. Ports in India	...	...	...	338,796	137,307	20,042	41,052	17,535	393	379,848	154,842	20,435
Foreign countries	7	77	31	18,670	40	28,209	9	...	80	18,686	117	28,326
TOTAL	1,231	77	408	1,083,454	677,097	619,355	41,061	17,672	483	1,125,746	694,846	620,246
TOTAL IMPORTS	5,145,135	10,153,575	4,927,479	4,579,596	6,660,548	5,804,445	13,897,352	22,992,438	16,319,384	23,622,083	39,806,561	27,051,308

QUANTITY (in hundredweight) of LINSEED imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in October 1905, and from 1st January to 31st October 1905, and in the corresponding periods of 1903 and 1904

Whence exported	Calcutta			City of Bombay			Karáchi			TOTAL		
	1903	1904	1905	1903	1904	1905	1903	1904	1905	1903	1904	1905
Imports in October												
By Rail and River—												
Assam	6,428	871	255	...	...	...	...	...	...	6 428	871	255
Bengal	198,411	398,526	110,472	...	...	...	...	...	...	198 411	398 526	110 472
U. P. of Agra & Oudh	71,660	283,607	37,669	9,637	31,357	3 331	571	2,010	...	81,868	317,004	41,000
Panjab	...	...	...	...	712	...	8,080	3,646	376	8,080	4,358	376
Sind	...	...	...	...	...	...	7	...	...	7	...	...
Raj. & C. India	496	497	3,821	11,905	19,726	2,806	...	...	...	12,401	20,223	6,627
Bombay	...	..	...	10,409	14,925	6,989	...	...	...	10,409	14,925	6,989
Cent. Provs. and Berar	...	2,376	19,710	25,979	28,796	17,966	...	...	...	25 979	31,172	37,676
Nizam's Territory	...	...	...	8,598	8,046	3,602	...	...	...	8,598	8,046	3,602
Madras	...	...	...	131	347	80	...	...	...	131	347	80
Mysore	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	276,995	685,877	171,927	66,659	103,939	34,774	8,658	5,656	376	352,312	795,472	207,077
By Sea—												
Bengal	46	...	71	...	...	...	...	...	...	46	...	71
Bombay	...	...	...	4	18	...	10	...	...	14	18	...
Sind	...	...	...	262	3,522	...	...	...	...	262	3 522	...
Madras	...	...	...	...	...	...	...	..	...	...	...	...
Burma	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India	...	...	...	140	440	110	...	...	...	140	440	110
Foreign countries	8	...	...	2,389	12	900	...	...	...	2,397	12	900
TOTAL	54	...	71	2,795	3,992	1,010	10	...	...	2,859	3,992	1,081
TOTAL IMPORTS	277,049	685,877	171 998	69 454	107,931	35,784	8,668	5,656	376	355,171	799,464	208,158
Imports to end of October												
By Rail and River—												
Assam	90,031	85,042	31,051	...	..	...	...	...	...	90 031	85,042	31,051
Bengal	2,751 745	3,843,179	1,558,733	...	...	...	...	...	...	2,751,745	3,843,179	1,558,733
U. P. of Agra & Oudh	1,029,971	1,977,231	309,2?8	504,604	617,593	56,283	13,7?4	8,459	1,035	2,147,70?	2,603 283	420,590
Panjab	...	...	...	9,065	1,880	1,341	42,081	14 779	11,452	51,146	16 659	12,793
Sind	...	...	...	...	...	...	700	...	...	700	...	...
Raj. & C. India	21,892	39,642	81,747	491,021	803,240	214,257	358	135		513,271	843,017	296 004
Bombay	...	.	284	503,192	680,321	874,704	...	...	...	503,192	680,321	874,988
Cent. Provs. and Berar	251	24,222	240,830	461,884	733,614	623,524	...	...	...	462,135	757 836	864 354
Nizam's Territory	...	...	..	789,639	1,170,819	1,113,710	...	...	...	789,639	1,170,819	1,113,710
Madras	...	40	459	19,481	48,289	10,501	...	...	...	19,481	48,329	10,960
Mysore	...	...	...	1,252	85	1,100	...	...	...	1,252	85	1,100
TOTAL	4,193,890	5,669,356	2,282,382	2,779,598	4,061,841	2,901,426	5 ,879	23,373	12,487	7,330,357	10,054,570	5,195,295
By Sea—												
Bengal	292	319	3,757	...	...	...	...	...	..	292	319	3,757
Bombay	...	...	14,510	1,743	200	113	10	2	...	1,753	202	14,623
Sind	...	...	...	8,979	14,307	12,543	..	...	...	8,979	14,307	12,543
Madras	...	...	5,120	...	...	...	...	...	...	...	..	5,120
Burma	...	...	44	...	...	...	...	...	..	...	...	44
Non-Br. Ports in India	...	...	...	14,807	56,316	20,941	...	...	...	14,807	56,316	20,941
Foreign countries	8	...	...	5,779	2,709	3,806	4	15	13	5 791	2,724	3,879
TOTAL	300	319	23,437	31,308	73,592	37,463	14	17	13	31,022	73,928	60,913
TOTAL IMPORTS	4,494,190	5,669,675	2,305,819	2,810,906	4,135,433	2,938,889	56,893	23,390	12,500	7,361,989	10,128,498	5,257,208

QUANTITY (in hundredweight) of INDIGO imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARÁCHI, in October 1905, and from 1st January to 31st October 1905, and in the corresponding periods of 1903 and 1904

Whence exported	Calcutta			City of Bombay			Karáchi			TOTAL		
	1903	1904	1905	1903	1904	1905	1903	1904	1905	1903	1904	1905
Imports in October												
By Rail and River—												
Assam	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	43	2	2	...	...	...	...	...	...	43	2	2
U. P. of Agra & Oudh	78	44	68	11	1	...	...	...	...	89	44	68
Panjab	...	...	...	...	...	...	414	429	534	414	430	534
Sind	...	.	...	...	...	...	185	62	67	185	62	67
Raj. & C. India	...	...	...	...	...	4	...	...	...	...	...	4
Bombay	...	...	...	8	1	8	...	...	...	8	1	8
Cent. Provs. and Berar	...	2	...	...	...	...	...	...	...	...	2	...
Nizam's Territory	...	...	...	100	106	111	..	..	...	100	106	111
Madras	...	...	...	159	203	12	..	..	...	159	203	12
Mysore	...	...	...	...	...	...	...	.	...	...	...	...
TOTAL	121	48	70	278	311	135	599	491	601	998	850	806
By Sea—												
Bengal	...	...	...	...	...	35	...	..	..	...	...	35
Bombay	...	...	...	...	...	...	...	4	...	...	4	...
Sind	...	...	...	715	439	301	...	...	...	715	439	301
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India	...	...	...	...	...	...	...	...	...	...	...	...
Foreign countries	...	...	...	38	115	51	...	...	10	38	115	61
TOTAL	...	...	...	753	554	387	...	4	10	753	558	397
TOTAL IMPORTS	121	48	70	1,031	865	522	599	495	611	1,751	1,408	1,203
Imports to end of October												
By Rail and River—												
Assam	...	...	...	...	...	...	...	...	..	...	.	...
Bengal	5,215	9,563	7,513	5	14	40	...	...	...	5,220	9,577	7,553
U. P. of Agra & Oudh	1,034	1,533	1,770	27	16	11	...	...	...	1,061	1,549	1,787
Panjab	...	..	47	...	1	9	2,739	3,021	3,220	2,739	3,022	3,276
Sind	...	...	...	...	7	...	1,630	1,736	984	1,630	1,743	984
Raj. & C. India	...	...	...	235	10	19	...	...	...	235	10	19
Bombay	...	...	...	32	12	75	...	...	...	32	12	75
Cent. Provs. and Berar	..	2	...	15	4	1	...	...	...	15	6	1
Nizam's Territory	...	...	.	668	219	376	...	...	...	668	219	376
Madras	...	...	...	698	1,543	996	...	...	...	698	1,543	996
Mysore	...	...	...	...	...	...	...	...	..	...	...	...
TOTAL	6,249	11,098	9,336	1,680	1,826	1,527	4,369	4,757	4,204	12,298	17,681	15,067
By Sea—												
Bengal	5	10	76	76	155	571	...	...	...	81	165	647
Bombay	...	...	...	...	..	...	...	5	18	...	5	18
Sind	...	...	...	3,602	2,473	2,093	...	..	...	3,602	2,473	2,093
Madras	...	...	...	6	...	...	...	...	...	6	...	..
Burma	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India	...	1	..	...	9	...	...	...	...	...	10	...
Foreign countries	7	...	655	103	353	592	2	...	156	112	353	1,403
TOTAL	12	11	731	3,787	2,990	3,256	2	5	174	3,801	3,005	4,161
TOTAL IMPORTS	6,261	11,109	10,067	5,467	4,816	4,783	4,371	4,762	4,378	16,099	20,687	19,228

QUANTITY (in hundredweight) of JUTE, TEA, and RICE imported by rail and river and by sea into CALCUTTA, in October 1905, and from 1st January to 31st October 1905, and in the corresponding periods of 1903 and 1904

Whence exported	JUTE			TEA			RICE		
	1903	1904	1905	1903	1904	1905	1903	1904	1905
	Imports in October								
By Rail and River —									
Assam	9,253	8,146	21,155	187,742	193,076	93,038	2,724	3,358	2,435
Bengal	2,764,234	3,821,411	3,791,319	57,350	71,399	72,017	412,951	487,559	710,689
United Provinces of Agra and Oudh	...	368	350	159	107	129	198	154	832
Punjab	...	...	...	569	111	10	10	34	67
Rajputana and Central India	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	...	...	...	...	...	...
Central Provinces and Berar	...	...	247	...	...	...	5	4	12,265
Nizam's Territory	...	...	...	...	...	...	2	...	...
Madras	...	...	...	...	...	2	33	23	9
TOTAL	2,773,487	3,829,925	3,813,071	245,820	264,693	165,216	415,923	491,132	726,297
By Sea—									
Bengal	699	...	31,008	1,211	1,004	489	2,731	47,399	25,051
Bombay	...	...	...	...	...	85	7	33	...
Madras	...	...	...	157	152	262	1,410	687	...
Burma	...	...	...	...	1	2	5,914	1,314	4,005
Non-British Ports in India	...	...	...	...	...	...	...	...	...
Foreign countries	...	...	...	50	373	163	2	7	25
TOTAL	699	...	31,008	1,418	1,530	1,001	10,064	49,410	29,081
TOTAL IMPORTS	2,774,186	3,829,925	3,844,079	247,238	266,223	166,217	425,987	540,572	755,378
	Imports to end of October								
By Rail and River—									
Assam	57,333	98,161	129,555	788,382	835,205	713,769	24,501	67,342	57,026
Bengal	8,547,988	11,372,834	10,438,682	299,526	349,372	336,459	6,106,110	6,857,589	8,699,496
United Provinces of Agra and Oudh	31,072	11,037	25,326	1,281	1,160	1,152	2,590	3,278	2,652
Panjab	...	...	...	2,247	2,121	65	265	330	412
Rajputana and Central India	...	...	...	8	1	5	...	14	9
Bombay	...	...	...	...	...	...	...	...	...
Central Provinces and Berar	194	...	11,165	2	...	...	299	161	38,911
Nizam's Territory	...	...	...	...	...	...	2	3	...
Madras	...	...	...	1	4	3	312	31,678	4,189
TOTAL	8,637,187	11,482,032	10,604,728	1,091,547	1,187,863	1,051,453	6,134,079	6,960,395	8,802,695
By Sea—									
Bengal	11,661	33,282	86,658	6,088	6,278	5,075	97,009	120,747	262,616
Bombay	...	...	...	5	168	176	280	134	52
Madras	...	9,781	1,606	582	470	885	3,291	687	...
Burma	...	...	...	70	3	2	130,276	55,412	39,630
Non-British Ports in India	...	...	...	...	...	...	...	...	...
Foreign countries	5,947	142	87	1,091	1,877	1,919	657	936	489
TOTAL	17,608	43,205	88,351	7,836	8,802	8,057	231,503	177,916	302,787
TOTAL IMPORTS	8,654,795	11,525,237	10,693,079	1,099,383	1,196,665	1,059,510	6,365,582	7,138,311	9,105,482

F. NOËL-PATON,
Director-General of Commercial Intelligence

W. L. HARVEY,
Secretary to the Government of India

Calcutta, January 12, 1906

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 11th January 1906.

The following statement of plague seizures and deaths reported in India during the week ending the 30th December 1905, is published for general information:—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	11	8
		Dholera Port	...	...	...
		Ahmedabad City	B., B. & C. I.	...	...
		Gogo Port	...	...	...
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	1	1
		Kaira District	" "	80	51
		Broach Port	" "	4	4
		Broach District	" "	7	5
		Mahikantha State	" "	4	2
		Surat Town and Port	" "	1	1
		Bulsar Port	" "	2	2
		Surat District	" "	7	3
		Panch Mahals District	" "	12	17
		Jhara Port	...	...	...
		Utan "	B., B. & C. I. & B.-G.-J.-P.	...	...
		Vesava "	" "	...	...
		Kolva "	B., B. & C. I.	...	...
		Trombay "	G. I. P.	...	...
		Tarapur "	B., B. & C. I.	...	...
		Manori "	" "	...	...
		Mahim "	" "	...	...
		Dhanu "	" "	...	...
		Bhiwndi "	G. I. P.	...	...
		Aghashi "	B., B. & C. I.	...	...
		Shirgaon "	" "	...	...
		Bassein "	" "	3	2
		Kalyan "	G. I. P.	...	...
		Thana "	"	2	2
		Bandra "	"	...	...
		Umbergaon Port	B., B. & C. I.	...	...
		Kon "	...	...	...
		Thana District	G. I. P. & B., B. & C. I.	...	...
	Central.	Poona City	S. M. & G. I. P.	1(a)	1
		Poona District	" "	25	40
		Satara "	S. M.	132	88
		Khandesh District	...	53	32
		Ahmednagar "	...	5	3
		Nasik "	...	46	36
		Sholapur Town	...	...	...
		Sholapur District	G. I. P., S. M. & Barsi	6	5

(a) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Southern.	Alibag Port		...	...
		Mora ,,		...	...
		Panvel ,,		2	1
		Kshoi ,,		...	...
		Roha ,,		...	...
		Ashtami ,,		...	...
		Revdanda ,,		...	...
		Kolaba District	G. I. P.	4	1
		Ratnagiri Port		..	...
		Vizedrug ,,		...	...
		Harnai ,,		...	...
		Rajapur ,,		...	...
		Vengurla ,,		...	...
		Jaitapur ,,		...	...
		Dabhal ,,		...	...
		Joigad ,,		...	...
		Deoagad ,,		...	...
		Ratnagiri District		...	...
		Belgaum ,,	S. M.	82	52
		Hubli Town		16	16
		Dharwar District	S. M.	105	96
		Karwar Port		...	...
		Kumta ,,		...	...
		Kanara District		9	4
		Bijapur District		8	7
		Savantvadi State		...	...
	Sind	Karachi Town and Port	N. W.	16	11
		Karachi District	,,	...	...
		Hyderabad Town	,,	...	...
		Hyderabad District	,, & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Sukkar District	,,	...	...
		Khairpur State	,,	...	...
	Political charges.	Akalkot State		11	8
		Aundh ,,		...	...
		Phaltan ,,		...	...
		Tuna Port		...	...
		Mandvi ,,		...	...
		Mundra ,,		...	...
		Jukau ,,		...	...
		Cutch State		...	...
		Cambay ,,	B., B. & C. I.	...	...
		Savanur ,,		...	...
		Bhor ,,		...	...
		Mangrol Port		...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Mahuwa Port	. . . .	...	...
		Jafrabad "	. . . .	...	...
		Verawal "	. . . .	...	...
		Vawania "	. . . .	...	...
		Kathiawar State . . .	B., B. & C. I., Morvi & B.-G.-J.-P.	1	1
		Kolhapur Town . . .	S. M.	69	57
		Kolhapur and Southern Mahratta Country	"	79	56
		Sachin State	B., B. & C. I.	...	...
		Dharampur State . . .	. . . .	...	...
		Srivardhan Port . . .	. . . . . .	...	...
		Murud " . . .	. . . . . .	...	...
		Barimandla " . . .	. . . .	...	...
		Nandgaon " . . .	. . . .	...	...
		Majagoan " . . .	. . . . . .	...	...
		Rajapuri " . . .	. . . .	..	...
		Janjira State	. . . .	...	...
		Velan Port	. . . .	...	...
		Dwarka "	. . . .	6	3
		Baroda City	B., B. & C. I.	...	...
		Bet Port	. . . .	...	...
		Baroda State	B. B., & C. I	28	23
		Satara "	. . . . . .	13	5
		Jath "	. . . .	...	...
		Surat " . .	B., B. & C. I. . . .	...	...
		Aden	. . . .	...	...
			TOTAL .	851	644
Madras Presidency.	...	Salem Town	Madras	1(a)	1(a)
		Salem District . . .	"	...	...
		Anantapur District . .	"	...	...
		Bellary Town	"	...	...
		Bellary Cantonment . .	S. M.	...	...
		Bellary District . . .	" & Madras . . .	46(b)	36(c)
		Coimbatore Town . . .	Madras	...	...
		Coimbatore District . .	" S. I. & Nilgiri . .	7	6
		North Arcot " . . .	S. I. & Madras . . .	...	...
		Madras City	. . . . .	10	4
		South Arcot District . .	S. I. & Madras	...	...
		Kurnool " . . .	"	...	...
		Cuddalore Port . . .	"	...	...
		Tinnevelly District . .	"	...	...
		Malabar " . . .	Madras	...	...
		Cuddapah " . . .	. . . .	...	...

(a) Imported. (b) 3 Imported. (c) 1 Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Madura District	...	...	...
		Vizagapatam Port	...	...	...
		Vizagapatam District	...	...	...
		Ganjam District	...	...	...
		Mangalore Port	...	1	1
		Ermala "	...	...	...
		South Canara District	...	...	...
		Chingleput District	S. I. & Madras	...	...
		Godavari "	Madras	...	...
		Cannanore Port	...	...	...
		Nilgiris District	...	14(a)	14(a)
		Tanjore District	S. I.	...	...
		Trichinopoly "	...	...	...
		Cochin State	...	...	...
		Bimlipatam Port	...	...	...
		Calingapatam Port	...	...	...
		Coconada "	...	...	...
		Gopalpore "	...	...	...
			TOTAL	79	62
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	16	14
		Jessore District	B. C.	...	...
		Murshidabad District	"	...	...
		Khulna District	"	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
		Burdwan "	E. I.	...	...
		Howrah Town	...	...	...
		Howrah District	E. I.	...	...
		Hooghly District	"	...	...
		Birbhum "	"	...	...
		Bankura "	B. N.	...	...
	Patna	Champaran District	B. & N.-W.	...	...
		Chapra Town	"	...	...
		Saran District	"	168	163
		Gaya Town	E. I.	...	...
		Gaya District	"	...	...
		Muzaffarpur District	B. & N.-W.	...	...
		Muzaffarpur Town	"	...	...
		Darbhanga Town	...	19	16
		Darbhanga District	B. & N.-W.	143	121
		Shahabad "	E. I.	107	72
		Patna City	"	22	25
		Dinapore	"	...	...
		Patna District	"	272	209
	Bhagalpur	Monghyr Town	"	19	19
		Monghyr District	"	40	21
		Bhagalpur Town	"	6	5
		Bhagalpur District	" & B. & N.-W.	17	13
		Sonthal Parganas District	"	...	...

(a) 1 imported.

G

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BENGAL.	Chota Nagpur	Palamau District		11	6
		Gangpur State		...	...
		Manbhum District		...	...
		Purulia		...	...
		Singhbhum District	E. I.	...	...
		Hazaribagh „	„	...	...
	Orissa	Cuttack District	B.-N. R.	...	...
			TOTAL	860	684
EASTERN BENGAL AND ASSAM.	Rajshahi	Pabna District	B. N.	...	...
	Dacca	Dacca Town		...	...
		Faridpur District	B. N.	...	...
			TOTAL	...	...
UNITED PROVINCES.	Meerut	Meerut City	N. W.	...	...
		Meerut Cantonment	„	...	...
		Meerut District	„ O. & R. & E. I.	...	...
		Muzaffarnagar City	„	...	...
		Muzaffarnagar District	„	13	13
		Aligarh City	E. I. & O. & R.	...	...
		Aligarh District		...	...
		Saharanpur City		...	...
		Hardwar Union	O. & R. & N. W.	...	...
		Roorkee Town	„ „	...	...
		Saharanpur District	„ „	22	20
		Bulandshahr „	E. I. & O. & R.	7	4
		Dehra Dun „	B. & N. W. & O. & R	...	...
	Agra	Etawah City	E. I.	...	...
		Etawah District	„	2	2
		Fatehgarh	B., B. & C. I.	...	...
		Farrukhabad Town	„ „	4	2
		Farrukhabad District	„ „	2	1
		Mainpuri „	E. I.	...	...
		Agra City	B., B. & C. I., G. I. P. & E. I.	...	...
		Agra District	„ „ „	...	...
		Etah „		2	...
		Hathras City		...	...
		Muttra District		...	...
		Muttra City		...	...
	Rohilkhand	Bareilly City	R. & K. & O. & R.	...	...
		Bareilly District	„ „	14	17
		Shahjahanpur District	„ „	20	19
		Shahjahanpur City	„ „	...	...
		Budaun District		14	12
		Bijnor Town		...	...
		Bijnor District	O. & R.	117	117
		Moradabad City		...	...
		Moradabad District		3	4
		Pilibhit District		16	18

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
United Provinces.	Allahabad	Allahabad City . . .	E. I.	4	3
		Allahabad District . . .	„ & O. & R.	...	...
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.).	161	162
		Cawnpur District . . .	„ „ „ „ .	...	...
		Fatehpur „ . . .	E. I.	1	3
		Banda „ . . .	G. I. P. (I. M. Sec.) & E. I. R. .	5	4
		Jhansi City	„ „ . . .	...	...
		Jhansi District .	G. I. P. (I. M. Sec.) . . .	...	...
		Hamirpur „ . . .	„ („) . .	...	...
		Jalaun „ . . .	„ („) . . .	...	...
	Benares	Benares Cantonment . .	B. & N. W. & O. & R. . .	...	...
		Benares City	„ „ . .	2	2
		Benares District . . .	„ „ „ & E. I. .	...	...
		Ballia	„	146	146
		Jaunpur City	O. & R.	...	...
		Jaunpur District . . .	„ & B. & N. W. . .	16	12
		Ghazipur „ . . .	E. I. & B. & N. W. . . .	...	...
		Mirzapur City	„	...	...
		Mirzapur District . . .	„ & O. & R. . . .	...	...
	Gorakhpur	Azamgarh City	„ „ . .	...	...
		Azamgarh District . . .	„ „ . .	114	95
		Gorakhpur City	„ . . .	6	6
		Gorakhpur District . . .	. . .	25	26
		Basti District	„	28	23
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District . . .	. . . .	1	1
	Lucknow	Unao District	O. & R., & B. & N. W. . .	17	17
		Lucknow City	„ „ & R. K.	...	...
		Lucknow District . . .	„ „ . .	18	
		Hardoi „ . . .	„	...	...
		Rae Bareli „ . . .	„ . . .	4	
		Sitapur „ . . .	. . .	1	1
		Kheri „ . . .	. . . .	25	28
	Fyzabad	Bahraich District . . .	B. & N. W.	22	19
		Gonda „ . . .	„	3	3
		Partabgarh „ . . .	O. & R.	12	11
		Sultanpur „ . . .	„	4	4
		Ajodhia . . .	„	...	...
		Fyzabad City	„	...	...
		Fyzabad District . . .	„	15	14
		Bara Banki Town . . .	B. & N. W.	...	...
		Bara Banki District . . .	„ & O. & R. . .	49	49
			TOTAL .	910	865

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB	Delhi	Gurgaon District	B., B & C. I.	1	2
		Hissar "	" & N. W.	1	1
		Karnal "	E. I.	56	51
		Simla "	S. K.	...	...
		Delhi "		7	9
		Ambala "	N. W. & E. I.	48	10
		Rohtak "	N. W.	38	33
		Ludhiana District	N. W.	54	52
	Jullundur	Jullundur "	"	16(a)	15(a)
		Hoshiarpur "		35	35
		Ferozepur "	N. W.	21	11
		Kangra "		...	...
	Lahore	Amritsar City		6	5
		Amritsar District	N. W.	6	6
		Gurdaspur "	"	83	82
		Lahore City	"	4(a)	3(a)
		Lahore District	"	30(a)	15(a)
		Gujranwala District	"	12	6
		Sialkot "	"	53	53
		Montgomery "	"	...	...
	Rawalpindi	Rawalpindi District	"	3	2
		Gujrat "	"	(b)	(b)
		Shahpur "	"	...	...
		Attock	"	...	...
		Jhelum	"	13	7
	Multan	Lyallpur District	"	...	...
		Mianwali "	"	...	...
		Patiala City	Rajpura-Bhatinda (N. W. Ry.).	...	...
		Patiala State	N. W., E. I., B., B. & C.I. & J.B.	36	31
		Kapurthala State		23	14
		Nalagarh State		...	...
		Jind "		(b)	(b)
		Kalsia "		22	13
		Nabha "		...	...
			TOTAL	568	456
BURMA	Pegu	Rangoon Town		13	13
		Pegu District		...	...
		Tharrawaddy District		...	...
		Prome "		...	...
		Hanthawaddy District		...	...
	Irrawaddy	Bassein		...	...
		Maubin District		...	...
		Henzada "		...	...
		Pyapon "		...	...
		Myaungmya "		...	...
	Tenasserim	Toungoo District		1	1
		Moulmein Town		...	...
		Tavoy District		...	...
		Thaton "		...	...

(a) Figures for 2 weeks ending 30th December 1905.
(b) Return not received.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
	Mandalay	Mandalay District		...	...
	Sagaing	Sagaing ,,		1	...
	Meiktila	Myingyan ,,		...	...
		Yamethin ,,		2	2
		Meiktila ,,		40	41
			TOTAL	57	57
CENTRAL PROVINCES (INCLUDING BERAR).	Nagpur	Nagpur City	B. N. & G. I. P.	51	41
		Nagpur District	,,	2	3
		Wardha Town	G. I. P.	1 (a)	...
		Wardha District	,,	...	...
		Kamptee Cantonment		...	...
		Chanda Town		...	...
		Chanda District	G. I. P.	...	...
		Bhandara Town	B. N.	...	...
		Bhandara District	,,	...	...
		Balaghat ,,	,,	...	...
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur.	Jubbulpore Town		...	...
		Jubbulpore Cantonment		...	...
		Jubbulpore District	E. I. & G. I. P.	11	6
		Damoh Town	G. I. P. (I. M. Sec.)	...	...
		Damoh District	,, (,,)	...	...
		Saugor Cantonment	,, (,,)	...	...
		Saugor Town	,, (,,)	...	...
		Saugor District	,, (,,)	...	...
		Seoni ,,	B. N.	...	...
	Nerbudda	Mandla District	,,	...	...
		Burhanpur Town		...	...
		Nimar District	G. I. P. & B., B. & C. I.	...	...
		Hoshangabad Town	,,	...	...
		Hoshangabad District	,,	...	...
		Narsingpur Town	,,	...	...
		Narsingpur District	,,	...	...
		Chhindwara ,,	B. N.	11	7
	Chhattisgarh.	Khandwa Town	B., B. & C. I & G. I. P.	...	...
		Betul District		...	...
		Bilaspur Town	B., B. & C. I. & G. I. P.	...	...
		Bilaspur District	,,	...	...
		Raipur ,,	,,	...	...
		Raipur Town		...	...
		Sambalpur District	B., B. & C. I. & G. I. P.	...	...
	Berar	Akola Town		...	...
		Akola District	I. P.	90(b)	71(b)
		Buldana Town	,,	...	...

(a) Imported.
(b) Including one imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	Berar—contd.	Buldana District	G. I. P.	140	116
		Yeotmal Town	...	...	...
		Wun District	G. I. P.	...	...
		Basim „	„	...	...
		Amraoti „	„	...	...
		Amraoti Town	...	...	...
		Ellichpur District	...	...	...
			TOTAL	806	244
MYSORE STATE.	...	Bangalore Civil and Military Station	S. M. & Madras	57	42
		Bangalore City	„ „	88	21
		Bangalore District	„ „	15	11
		Mysore City	„ „	...	...
		Mysore District	„ „	17	12
		Kolar „	Madras & S. M.	3	2
		Kolar Gold Fields	„	2	2
		Thumkur District	S. M.	...	...
		Shimoga „	„	28	16
		Chitaldrug „	„	3	2
		Kadur „	„	4	5
		Hassan „	„	...	...
			TOTAL	167	113
HYDERABAD STATE.	...	Aurangabad District	N. G. S.	1 } (a)	1 } (a)
		Bir „	...	5 }	4 }
		Hyderabad „	N. G. S.	...	...
		Indur „	„	...	...
		Bidar „	...	...	...
		Atrafi Balda	...	...	...
		Usmanabad District	G. I. P. & Barsi	50(a)	38(a)
		Lingsagur „	S. M.	...	...
		Parbhani „	N. G. S.	...	1(a)
		Raichur „	G. I. P. & Madras	...	...
		Gulburga „	„ & N. G. S.	...	...
		Nander „	N. G. S.	...	...
			TOTAL	65	44
CENTRAL INDIA.	...	Indore City	B., B. & C. I.	...	...
		Indore State	„	2	2
		Ujjain City	„	10(b)	6
		Gwalior „	...	...	..
		Gwalior State	B., B. & C. I. & G. I. P.	...	...
		Dhar „	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Patbari „	„ („)	...	...
		Bhopal City	...	...	...
		Bhopal State	G. I. P.	...	...
		Guaranteed Holdings in Bhopal Agency	...	...	...
		Makendangarh State	...	...	...

(a) Figures for the period from 19th to 25th December 1905.
(b) Figures for week ending 23rd December 1905.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Central India.	...	Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	...	...
		Nimach "	"	...	...
		Indore Residency	"	...	...
		Rutlam City	"	...	...
		Rutlam State	"	8(a)	8(a)
		Dewas Town		...	...
		Dewas State	G. I. P.	...	...
		Narsingarh State		...	...
		Guaranteed Holdings in Malwa Agency		...	...
		Tonk State (portion in Central India)	G. I. P.	...	...
		Rewa Town	"	32(a)	27(a)
		Sehore State	"	...	...
		Datia City	"	...	...
		Datia State		...	...
		Sailana Town		...	...
		Sailana State	B., B. & C. I.	...	...
		Piploda District		...	...
		Bagli State		...	...
		Jhabua "	B., B. & C. I.	...	...
		Jaora "	"	...	...
		Jaora Town	"	...	...
		Agar Military Station		...	...
		Manpur		...	...
		Sitamau State		...	...
		Rajgarh "		...	...
		Kurwai "		...	...
		Barwani "		...	...
		Lashkar City		...	...
			Total	47	38
Rajputana.	...	Bharatpur State		...	...
		Ajmer-Merwara		...	...
		Ajmer City		...	2(b)
		Ajmer District		...	...
		Abu Road		...	...
		Mewar State	B., B. & C. I.	10(c)	11(c)
		Partabgarh State	"	...	...
		Chitor (Udaipur State)	"	...	...
		Tonk State	"	...	...
		Marwar State (Jodhpur)	J. B.	...	...
		Jaipur City	"	...	...
		Jaipur State	"	...	...
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	...	...
		Jhallawar "		...	...
		Kotah "		...	...
		Sirohi "	B., B. & C. I.	...	...
		Shahpura "		...	...

(a) Figures for 2 weeks ending 30th December 1905.
(b) Figures for week ending 22nd December 1905.
(c) Figures for 2 weeks ending 29th December 1905.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
RAJPUTANA.	...	Dholpur State	. . . .	...	...
		Alwar City	. . . .	...	...
		Alwar State	B., B. & C. I.	...	...
		Beawar	. . . .	...	...
		Karauli State	. . . .	...	...
		Banswara Town . .	. . . .	...	...
		Banswara State . . .	. . . .	...	...
			TOTAL	10	13
KASHMIR	...	Jammu District	. . . .	95(a)	62(a)
		Kathua "	N. W.	...	...
			TOTAL .	95	62
N.-W. F. PROVINCE	...	Abbottabad Town . . .	. . . .	...	...
		Hazara District . . .	. . . .	...	...
		Peshawar Town . . .	. . . .	...	...
		Peshawar District . . .	. . . .	...	...
			TOTAL .	...	...
BALUCHISTAN	...	Sonmiani	. . . .	...	...
		Hirok	N. W.	...	...
		Sibi	"	...	...
			TOTAL .	...	...
			GRAND TOTAL .	4,015	3,282

(a) Figures for 2 weeks ending 30th December 1905.

H. H. RISLEY,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 11th January 1906.

The following statement of plague seizures and deaths reported in India during the week ending the 6th January 1906, is published for general information:—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	19	15
		Dholera Port		...	...
		Ahmedabad City	B., B. & C. I.	...	...
		Gogha Port		1	1
		Ahmedabad District	B., B. & C. I. & B. G.-J. P.	1	...
		Kaira District	„ „	77	41
		Broach Port	„ „	4	4
		Broach District	„ „	...	...
		Mahikantha State	„ „	1	...
		Surat Town and Port	„ „	...	...
		Bulsar Port	„ „	...	...
		Surat District	„ „	9	5
		Panch Mahals District	„	39	22
		Jhara Port		...	...
		Utan „	B., B. & C. I. & B.-G.-J.-P.	.	...
		Vesava „	„ „	...	...
		Kelva „	B., B. & C. I.	...	...
		Trombay „	G. I. P.	...	...
		Tarapur „	B., B. & C. I.	...	.
		Manori „	„ „	.	...
		Mahim „	„ „	...	...
		Dhanu „	„ „	...	...
		Bhiwndi „	G. I. P.	...	..
		Aghashi „	B., B. & C. I.	...	..
		Shirgaon „	„ „	...	...
		Bassein „	„ „	.	...
		Kalyan „	G. I. P.	...	...
		Thana „	„	...	.
		Bandra „	„	...	...
		Umbergaon Port	B., B. & C. I.	...	..
		Kon „		...	...
		Thana District	G. I. P. & B., B. & C. I.	5	5
	Central	Poona City	S. M. & G. I. P.	...	..
		Poona District	„	8	9
		Satara „	S. M.	75	63
		Khandesh District		187	88
		Ahmednagar		2	1
		Nasik „		66	51
		Sholapur Town		5	3
		Sholapur District	G. I. P., S. M. & Barsi	4	1
	Southern.	Alibag Port		3	3
		Mora „		..	..
		Panvel „		6	4

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Southern.	Eshoi Port	...	...	...
		Roha "	...	...	...
		Ashtami "	...	...	...
		Revdanda "	...	...	...
		Kolaba District	G. I. P.	12	7
		Ratnagiri Port	...	...	...
		Vijedung "	...	...	...
		Harnai "	...	...	..
		Rajapur "	...	...	...
		Vengurla "	...	...	...
		Jaitapur "	...	...	...
		Dabhal "	...	...	...
		Joigad "	...	...	...
		Deoagad "	...	...	...
		Ratnagiri District	...	..	...
		Belgaum "	S. M.	58	3[illegible]
		Hubli Town	...	12	12
		Dharwar District	S. M.	50	43
		Karwar Port	...	...	...
		Kumta "	...	...	...
		Kanara District	...	4	1
		Bijapur "	...	23	19
		Savantvadi State	...	...	...
	Sind	Karachi Town and Port	N. W.	11	12
		Karachi District	"	...	...
		Hyderabad Town	"	...	...
		Hyderabad District	N. W. & J. B.	.	...
		Thar and Parkar District	J. B.	...	...
		Sukkar District	"	...	...
		Khairpur State	"	...	...
	Political charges.	Akalkot State	...	9	6
		Aundh "	...	...	...
		Phaltan "	...	..	...
		Tuna Port	...	...	...
		Mandvi "	...	...	...
		Mundra "	...	...	...
		Jukau "	...	...	...
		Cutch State	...	...	...
		Cambay "	B., P. & C. I.	...	...
		Savanur "	...	...	...
		Bhor "	...	...	...
		Mongrol Port	...	...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Political charges.	Mahuwa Port	...	...	...
		Jafrabad Port	...	...	...
		Verawal "	...	...	...
		Vawania "	...	...	...
		Kathiawar State	B., B. & C. I., Morvi & B.-G.-J.-P.	20	15
		Kolhapur Town	S. M.	20	27
		Kolhapur and Southern Mahratta Country	"	307	211
		Sachin State	B., B. & C. I.	...	...
		Dharampur State	...	...	...
		Srivardhan Port	...	...	...
		Murud "	...	...	...
		Barimandla "	...	...	...
		Nandgaon "	...	...	...
		Majagaon "	...	...	...
		Rajapuri "	...	...	...
		Janjira State	...	...	...
		Velan Port	...	...	...
		Dwarka "	...	13	10
		Baroda City	B. B. & C. I.	...	...
		Bet Port	...	...	...
		Baroda State	B., B. & C. I.	78	72
		Satara "	...	27	18
		Jath "	...	...	...
		Surat "	B., B. & C. I.	...	...
		Aden	...	...	...
			TOTAL	1,110	802
MADRAS PRESIDENCY.	...	Salem Town	Madras	(a)1	...
		Salem District	"	...	...
		Anantapur District	...	...	...
		Bellary Town	"	...	...
		Bellary Cantonment	S. M.	...	...
		Bellary District	" & Madras	(b)84	(c)30
		Coimbatore Town	Madras	...	...
		Coimbatore District	" S. I. & Nilgiri	13	8
		North Arcot "	S. I. & Madras	...	...
		Madras City	...	2	1
		South Arcot District	"	...	...
		Kurnool District	"	...	...
		Cuddalore Port	"	...	...
		Tinnevelly District	"	...	...
		Malabar "	Madras	...	...

(a) Imported. (b) Four imported. (c) Three imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Cuddapah District	. . . . .	...	...
		Madura "	. . . . .	...	...
		Vizagapatam Port	. . . . .	...	...
		Vizagapatam District	. . . . .	...	..
		Ganjam District	. . . . .	...	...
		Mangalore Port	. . . . .	...	...
		Ermala "	. . . . .	...	...
		South Canara District	. . . . .	(a)1	(a)1
		Chingleput District	S. I. & Madras	...	...
		Godavari "	Madras	...	...
		Cannanore Port	. . . . .	...	...
		Nilgiris District	. . . . .	5	3
		Tanjore District	S. I.	...	...
		Trichinopoly "	. . . . .		
		Cochin State	. . . . .	...	...
		Bimlipatam Port	. . . . .	...	...
		Calingapatam Port	. . . . .	...	...
		Coconada "	. . . . .	...	...
		Gopalpore "	. . . . .	...	...
			TOTAL	56	43
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	(b)20	25
		Jessore District	B. C.	...	...
		Murshidabad District	"	...	...
		Khulna District	"	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
		Burdwan "	E. I.	...	...
		Howrah Town	. . . . .	1	1
		Howrah District	E. I.	...	...
		Hooghly "	"	...	...
		Birbhum "	"	..	...
		Bankura "	B. N.	...	...
	Patna	Champaran District	B. & N. W.	5	2
		Chapra Town	"	...	...
		Saran District	"	(d)258	195
		Gaya Town	E. I.	(c)2	2
		Gaya District	"	(c)43	38
		Muzaffarpur District	B. & N. W.	19	19
		Muzaffarpur Town	"	...	...
		Darbhanga "	. . . . .	36	34
		Darbhanga District	B. & N. W.	161	143
		Shahabad "	E. I.	81	64
		Patna City	"	58	58
		Dinapore	"	...	...
		Patna District	"	317	242

(a) Imported.
(b) One imported.
(c) Figures for 2 weeks ending 6th January 1906.
(d) Including Chapra Town figures.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BENGAL.	Bhagalpur	Monghyr Town	E. I.	27	27
		Monghyr District	"	280	202
		Bhagalpur Town	"	4	1
		Bhagalpur District	" & B. & N. W.	13	9
		Sonthal Parganas District	"	...	...
	Chota Nagpur	Palamau District		19	11
		Gangpur State		...	...
		Manbhum District		...	...
		Purulia		...	...
		Singhbhum District	E. I.	...	...
		Hazaribagh "	"	...	...
	Orissa	Cuttack District	B. N. R.	...	...
			TOTAL	1,800	1,073
EASTERN BENGAL AND ASSAM.	Rajshahi	Pabna "	B. N.	...	...
	Dacca	Dacca Town		...	...
		Faridpur District	B. N.	...	...
			TOTAL	...	...
UNITED PROVINCES.	Meerut	Meerut City	N. W.	...	...
		Meerut Cantonment	"	...	...
		Meerut District	" O. & R. & E. I.	...	...
		Muzaffarnagar City	"	...	...
		Muzaffarnagar District	"	55	35
		Aligarh City	E. I. & O. & R.	...	..
		Aligarh District		...	...
		Saharanpur City		...	..
		Hardwar Union	O. & R. & N. W.	...	...
		Roorkee Town	" "	...	...
		Saharanpur District	" "	51	33
		Bulandshahr "	E. I. & O. & R.	21	23
		Dehra Dun "	B. & N. W. & O. & R.	1	...
	Agra	Etawah City	E. I.	...	...
		Etawah District	"	12	12
		Fatehgarh	R. B. & C. I.	...	...
		Farrukhabad Town	" "	12	5
		Farrukhabad District	" "	2	3
		Mainpuri "	E. I.	...	...
		Agra City	R. B. & C. I., G. I. P. & E. I.	...	...
		Agra District	" " " " "	...	...
		Etah "		...	...
		Hathras City		...	...
		Muttra District		...	...
		Muttra City		...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Rohilkhand	Bareilly City	R. & K. & O. & R.	...	...
		Bareilly District	„ „	17	17
		Shahjahanpur District	„ „	32	37
		Shahjahanpur City	„ „	...	...
		Budaun District		2	2
		Bijnor Town		...	...
		Bijnor District	O. & R.	120	109
		Moradabad City		...	...
		Moradabad District		1	...
		Pilibhit District		17	14
	Allahabad	Allahabad City	E. I.	3	4
		Allahabad District	„ & O. & R.	3	3
		Cawnpore City	E. I., O. & R., B. B., & C. I. & G. I. P. (I. M. Sec.)	169	157
		Cawnpore District	„ „ „ „	15	12
		Fatehpur „	E. I.	13	10
		Banda „	G. I. P. (I. M. Sec.) & E. I. R.	7	9
		Jhansi City	„ „ „ „	...	...
		Jhansi District	G. I. P. (I. M. Sec.)	...	...
		Hamirpur „	„ („)	...	...
		Jalaun „	„ („)	...	...
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	„ „ „	3	3
		Benares District	„ „ „ & E. I.	19	23
		Ballia „	„	92	82
		Jaunpur City	O. & R.	...	...
		Jaunpur District	„ & B. & N. W.	6	7
		Ghazipur „	E. I. & B. & N. W.	16	9
		Mirzapur City	„	...	...
		Mirzapur District	„ & O. & R.	6	6
	Gorakhpur	Azamgarh City	„ „	...	...
		Azamgarh District	„ „	135	121
		Gorakhpur City	„	9	8
		Gorakhpur District		50	37
		Basti District	E. I.	52	46
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Lucknow	Unao District	O. & R., & B. & N. W.	48	48
		Lucknow City	„ „ & R. K.	...	...
		Lucknow District	„ „	9	9
		Hardoi „	„	44	22
		Rai Bareli „	„	56	56
		Sitapur „		32	32
		Kheri „		35	32
	Fyzabad	Bahraich District	B. & N. W.	23	21
		Gonda „	„	2	1
		Partabgarh „	O. & R.	10	10
		Sultanpur „	„	2	2
		Ajodhia	„	...	...
		Fyzabad City	„	...	...
		Fyzabad District	„	49	39
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	„ & O. & R.	85	85
			TOTAL	1336	1184
PUNJAB.	Delhi	Gurgaon District	R. B. & C. I.	1	1
		Hissar „	„ & N. W.	...	...
		Karnal „	E. I.	73	74
		Simla „	S. K.	...	...
		Delhi „		10	6
		Ambala „	N. W. & E. I.	22	10
		Rohtak „	N. W.	50	37
		Ludhiana District	„	28	27
	Jullundur	Jullundur „		7	6
		Hoshiarpur „		55	54
		Ferozepur District	N. W.	55	51
		Kangra „		...	...
	Lahore	Amritsar City		10	8
		Amritsar District	N. W.	9	7
		Gurdaspur „	„	127	127
		Lahore City	„	(a)	(a)
		Lahore District	„		
		Gujranwala „	„	18	15
		Sialkot „	„	60	60
		Montgomery District	„	...	...
	Rawalpindi	Rawalpindi „	„	1	1
		Gujrat „	„	1	1
		Shahpur „	„	...	...
		Attock	„	...	...
		Jhelum	„	6	3
	Multan	Lyallpur District	„	...	...
		Mianwali „	„	...	...

(a) Return not received.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB.	...	Patiala City	Rajpura-Bhatinda (N. W. Ry.)	...	...
		Patiala State	N. W., E. I., B., B. & C. I. & J. B.	65	52
		Kapurthala State		16	15
		Nalagarh "		...	..
		Jind "		...	...
		Kalsia "		17	8
		Nabha "		...	...
			TOTAL	631	563
BURMA.	Pegu.	Rangoon Town	Burma	84	80
		Pegu District	"	...	...
		Tharrawaddy District	"	6	6
		Prome "	"	...	...
		Hanthawaddy "	"	12	8
	Irrawaddy.	Bassein	"	...	...
		Maubin District	"	...	...
		Henzada "	"	...	...
		Pyapon "	"	...	...
		Myaungmya "	"	...	...
	Tenasserim.	Toungoo District	"	4	4
		Moulmein Town	"	...	...
		Tavoy District	"	...	...
		Thaton "	"	...	...
	Mandalay	Mandalay Town	"	5	5
		Mandalay District	"	...	...
	Sagaing.	Sagaing "	"	..	...
	Meiktila.	Myingyan "	"		...
		Yamethin "	"	2	2
		Meiktila "	"	65	59
			TOTAL	128	114
CENTRAL PROVINCES (INCLUDING BERAR).	Nagpur.	Nagpur City	B. N. & G. I. P.	57	41
		Nagpur District	"	1	1
		Wardha Town	G. I. P.	..	...
		Wardha District	"	...	...
		Kamptee Cantonment		...	...
		Chanda Town		...	..
		Chanda District	G. I. P.	...	...
		Bhandara Town	B. N.	...	...
		Bhandara District	"	.	...
		Balaghat "	"	...	...
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpore	Jubbulpore Town		...	...
		Jubbulpore Cantonment		...	...
		Jubbulpore District	E. I. & G. I. P.	13	13
		Damoh Town	G. I. P. (I. M. Sec.)	...	..
		Damoh District	" (")	...	...
		Saugor Cantonment	" (")	...	...

Presidency or Province.	Division.	Districts and States and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	Jubbulpore.	Saugor Town	G. I. P. (I. M. Sec.)	...	...
		Saugor District	" (")	...	...
		Seoni "	B. N.	...	...
	Nerbudda.	Mandla "	"	...	...
		Burhanpur Town		...	...
		Nimar District	G. I. P. & B., B. & C. I.	31	21
		Hoshangabad Town	"	...	...
		Hoshangabad District	"	...	...
		Narsingpur Town	"	...	...
		Narsingpur District	"	...	...
		Chhindwara "	B. N.	8	10
	Chhattisgarh.	Khandwa Town	B., B. & C. I. & G. I. P.	...	...
		Betul District		...	...
		Bilaspur Town	B., B. & C. I. & G. I. P.	...	...
		Bilaspur District	"	...	...
		Raipur "	"	...	...
		Raipur Town		...	...
	Berar.	Sambalpur District	B., B. & C. I. & G. I. P.	...	...
		Akola Town		...	...
		Akola District	I. P.	86	55
		Buldana Town	"	...	...
		Buldana District	G. I. P.	106	87
		Yeotmal Town		...	...
		Wun District	G. I. P.	...	...
		Basim "	"	...	...
		Amraoti "	"	...	...
		Amraoti Town		...	...
		Ellichpur District		...	...
			TOTAL	302	228
MYSORE STATE.	...	Bangalore Civil and Military Station.	S. M. & Madras	73	66
		Bangalore City	" "	39	23
		Bangalore District	" "	16	14
		Mysore City	" "	...	...
		Mysore District	" "	4	5
		Kolar "	Madras & S. M.	5	5
		Kolar Gold Fields	"	6	3
		Tumkur District	S. M.	1	1
		Shimoga "	"	19	20
		Chitaldrug "	"	6	1
		Kadur "	"	2	1
		Hassan "	"	...	...
			TOTAL	171	139

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
HYDERABAD STATE.	...	Aurangabad District	N. G. S.	(a) 1	(a) 1
		Bir "	. . . .	(a) 14	(a) 12
		Hyderabad District	N. G. S.	...	...
		Indur "	"	...	...
		Bidar "	. . . .	...	...
		Atrafi Balda	. . . .	...	...
		Usmanabad District	G. I. P. & Barsi	(a) 43	(a) 32
		Lingsagur "	S. M.	...	...
		Parbhani "	N. G. S.	...	...
		Raichur "	G. I. P. & Madras	(a) 1	(a) 2
		Gulburga "	" & N. G. S.	...	...
		Nander "	N. G. S.	...	...
			TOTAL	59	47
(b) CENTRAL INDIA.	...	Indore City	B., B. & C. I.	...	...
		Indore State	"	...	...
		Ujjain City	"	...	..
		Gwalior "	. . . .	...	...
		Gwalior State	B., B. & C. I. & G. I. P.	...	...
		Dhar "	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari "	" "	...	...
		Bhopal City	. . . .	...	...
		Bhopal State	G. I. P.	...	...
		Guaranteed Holdings in Bhopal Agency	. . . .	...	...
		Maksudangarh State	. . . .	...	...
		Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	...	...
		Nimach "	"	...	...
		Indore Residency	"	...	...
		Rutlam City	"	...	...
		Rutlam State	"	...	...
		Dewas Town	. . . .	...	...
		Dewas State	G. I. P.	..	...
		Narsingarh State	. . . .	...	...
		Guaranteed Holdings in Malwa Agency	. . . .	...	...
		Tonk State (portion in Central India)	G. I. P.	...	...
		Rewa Town	"	...	...
		Sehore State	"	...	...
		Datia City	"	...	...
		Datia State	. . . .	...	...
		Sailana Town	. . . .	...	...
		Sailana State	B., B. & C. I.	...	...
		Piploda District	. . . .	...	...
		Bagli State	. . . .	...	...
		Jhabua "	B., B. & C. I.	...	...
		Jaora "	"	...	...
		Jaora Town	"	...	...

(a) Figures for the period from 26th December 1905 to 1st January 1906.
(b) Figures not received.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL INDIA.	...	Agar Military Station		...	..
		Manpur		...	...
		Sitamau State		...	...
		Rajgarh "		...	...
		Kurwai "		...	...
		Barwani "		...	...
		Lashkar City		...	...
			TOTAL	...	...
RAJPUTANA.		Bharatpur State		(a) 21	(a) 20
		Ajmer-Merwara		...	...
		Ajmer City		...	...
		Ajmer District		...	...
		Abu Road		...	...
		Mewar State	B., B. & C. I.	(a) 10	(a) 10
		Partabgarh State	"	...	...
		Chitor (Udaipur State)	"	...	...
		Tonk State	"	...	...
		Marwar " (Jodhpur)	J. B.	...	...
		Jaipur City	"	...	...
		Jaipur State	"	...	...
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	...	...
		Jhallawar "		...	...
		Kotah "		...	...
		Sirohi "	B., B. & C. I.	...	...
		Shahpura "		...	...
		Dholpur "		...	...
		Alwar City		...	...
		Alwar State	B., B. & C. I.	...	..
		Beawar		...	...
		Karauli State		...	...
		Banswara Town		...	...
		Banswara State		...	...
			TOTAL	31	30
KASHMIR	...	Jammu District		60	55
		Kathua "	N.-W.	...	...
			TOTAL	60	55

(a) Figures for the week ending 5th January 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
N.-W.F. PROVINCE.	...	Abbottabad Town . .	. . . . . .	...	...
		Hazara District . . .	. . . . . .	...	...
		Peshawar Town . . .	. . . . .	...	...
		Peshawar District . .	. . . . . .	...	...
			TOTAL .	...	...
BALUCHISTAN.	...	Sonmiani . . .	. . . .	...	...
		Hirok . . .	N. W.	...	...
		Sibi	"	...	...
			. . . .	...	...
			GRAND TOTAL .	5,184	4,278

H. H. RISLEY,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

Telegraphs.

ADMINISTRATION REPORT OF THE INDO-EUROPEAN TELEGRAPH DEPARTMENT FOR 1904-05.

Nos. 182-187—113, dated Calcutta, the 10th January 1906.

RESOLUTION.

READ—

The Administration Report of the Indo-European Telegraph Department for the year 1904-05.

ORDER.—Ordered that copies of the Report be forwarded to the Home, Finance, and Public Works Departments, the Government of Bombay and the Director General of Telegraphs, for information.

Ordered also that the Report be published in the Supplement to the *Gazette of India.*

W. L. HARVEY,
Secretary to the Government of India.

ADMINISTRATION REPORT OF THE INDO-EUROPEAN TELEGRAPH DEPARTMENT FOR 1904-1905.

CAPITAL AND REVENUE ACCOUNT.

1. *Capital.*—The net outlay during the year under this head was R2,71,783, which raised the expenditure on capital account to end of the year to R1,39,71,578. On the construction of the Central Persian line a sum of R1,70,791 was expended during the year, of which amount R1,21,748 were on account of cash and R49,043 Stores expenditure. Capital Account has been debited during the year with R36,517 on account of making the cable diversion to Henjam, this amount representing the actual cost of extra cable laid, establishment, etc., employed and the hire of the *Patrick Stewart* while engaged in making the diversion. In the Persian Gulf Section, R21,674 have been expended on the construction of buildings. In the Persian section the cost of constructing buildings during the year was R20,918, of which R19,148 were expended against the Budget provision for constructing telegraph offices and quarters for staff on the Central Persia line, the balance being expended on other petty works in the section. The balance of the increase on Capital account is made up of R5,750 on equipment of the Henjam office and R16,133 increase in the Suspense balance.

The following statement shows how the above increase is made up :—

—	Increase.	Decrease.	Total.
	R	R	R
Works	2,55,650	—	2,55,650
Suspense :			
Stores	19,903	—	19,903
Other heads	—	3,770	—3,770
TOTAL	2,75,553	3,770	2,71,783

A summary of the year's transactions on Capital account is given in Appendix A.

2. *Revenue.*—A summary of the earnings and expenditure* for the year 1904-05 will be found in Appendix B. The earnings of the year were R16,93,603, or an increase of R86,003 over those for 1903-04, *viz.*, R16,07,600. The expenditure during the year was R10,77,679, as compared with R9,26,233 during 1903-04, or an increase of R1,51,446. The net result is a profit of R6,15,924 for the year, as compared with the profit of 1903-04, R6,81,367.

3. The following statements show the chief differences between the earnings and expenditure of the current and previous years, details being found in Appendix B :—

EARNINGS.

Head of Account.	1903-1904.	1904-1905.	Increase.	Decrease.
	R	R	R	R
Traffic Earnings	10,91,223	11,75,903	84,680	—
Common Purse	6,19,143	6,19,815	672	—
Australasian Message Fund	—1,62,661	—1,25,053	37,608	—
Profit and Loss	—257	30	287	—
Total Message Revenue	15,47,448	16,70,695	1,23,247	—
Miscellaneous Revenue	60,152	22,908	—	37,244
TOTAL	16,07,600	16,93,603	1,23,247	37,244
Net Increase	—	—	86,003	—

EXPENDITURE.

Head of Account.	1903-1904.	1904-1905.	Increase.	Decrease.
Persian Gulf Section :—	R	R	R	R
General charges	1,22,716	1,25,014	2,298	—
Line maintenance	50,192	46,888	—	3,304
Signalling	2,03,999	2,11,649	7,650	—
Cable maintenance	2,99,391	2,95,100	—	4,291
Persian Section :—				
General charges	88,055	1,20,451	32,396	—
Line maintenance	62,424	1,46,822	84,398	—
Signalling	91,561	1,24,062	32,501	—
Expenditure by other Departments	7,895	7,693	—	202
TOTAL	9,26,233	10,77,679	1,59,243	7,797
Net Increase	—	—	1,51,446	—

The increase in expenditure in the Persian Gulf Section is small and calls for no special remark. In the Persian Section the apparently large increase of expenditure during the year 1904-05, as compared with the previous year, is largely due to the adjustment in 1903-04 of R80,063, cost of establishment employed on construction of the Central Persia

* Excluding the cost of the London Office Establishment (19,381*l.*), which is included as part of the Establishment of the Secretary of State.

line, written back from Revenue to Capital. Expenditure on Repairs and Renewals of Lines during the year is responsible for an increase of R48,839 over the expenditure on this head during the year 1903-04; this increase of expenditure was principally due to the expenditure, R54,691, on the diversion of the line from Ispahan to Kashan to the Ardistan route. The increase under Signalling is partly due to another sub-section and office of the Central Persia line being opened during the year.

NET REVENUE.

4. On a total Capital expenditure of R1,39,71,578 a net profit of R6,15,924 was earned, which gives a dividend of 4·408 per cent. (Appendix D). The dividends earned during the past five years are as follows :—

Year.	Interest on Capital.
	R
1900-1901	7·85
1901-1902	7·89
1902-1903	4·50
1903-1904	4·97
1904-1905	4·408

CIS-INDIAN JOINT PURSE.

5. Appendix C deals with the transactions in connection with this Agreement, which was entered into in 1878.

	£	s.	d.
The Department's share of the whole Purse shows an increase of	5,976	0	0
Which is explained as follows—			
Increase on Indian traffic	3,177	0	0
Increase on Trans-Indian traffic	2,799	0	0
	5,976	0	0

6. *Interruptions affecting Joint Purse Traffic.*—There were three interruptions stopping traffic between Karachi and Teheran, one in the Gulf section lasting for 3 hours and 40 minutes, in July 1904, and two in the Persian section lasting for one day, 2 hours and 10 minutes, in December 1904 and March 1905. Between Teheran and London the Indo-European Company's lines were totally interrupted for an aggregate of 2 days, 4 hours, and 2 minutes.

7. On the Turkish route interruptions occurred between Fao and Constantinople lasting 65 days, 1 hour, 55 minutes. The working of this route continues to be unsatisfactory. The Fao-Bushire cable was not interrupted during the year.

During the last five years the Turkish route west of Fao has been interrupted as follows :—

1900-01.			1901-02.			1902-03.			1903-04.			1904-05.		
Days.	H.	M.	Days.	H.	M.	Days.	H.	M.	Days.	H.	M.	Days.	H.	M.
37	6	37	40	3	40	42	9	37	23	11	50	65	1	55

The Department was liable to the Joint Purse for 31 days' interruptions between Constantinople and Fao at Fcs. 50 per diem.

AUSTRALASIAN MESSAGE FUND.

8. The Departmental receipts for this year show a decrease of £900 on the receipts in 1889, on which the original Australasian Message Fund was based. *See* Appendix C (1).

TRAFFIC.

9. The following table gives the amounts paid into the Joint Purse by the Department as compared with its independent traffic revenue :—*

—	For Joint Purse, etc.		Independent Revenue.	Total.
	Indian.	Trans-Indian.		
	Fcs. cts.	Fcs. cts.	Fcs. cts.	Fcs. cts.
Persian Gulf Section	1,573,258·87½	117,170·2254	31,535·02133	1,721,964·12173
Persian Section	220,848·10¾	15,484·0181	17,374·39833⅓	253,706·52393⅓
Total francs .	1,794,106·98¼	132,654·2435	48,909·41966⅓	1,975,670·64566⅓

10. Appendix E gives the number of messages and words carried under the different classes:—1, State; 2, Commercial and Private; 3, Press, during the past five years.

11. The average length of "private and commercial" messages was 11·49 words in 1904-05 as compared with 11·79 words in the previous year. The average length, calculated from the averages of the past seven years, is 12·59 words.

12. *Check of Errors.*—The accuracy of transmission over the lines of the Department for the past two years is shown below, and is satisfactory. The percentage of errors against words examined was as follows :—

For 1903-04 . . . . 0·129 per cent.
" 1904-05 . . . . 0·126 "

13. *Complaints and Errors.*—The number received for investigation amounted to 183, being 15 less than the total for the year 1903-1904. Of this number 97 were from Europe and 86 from India; 57 related to messages *viâ* Turkey.

Of the above, 76 were not admitted by the Administrations concerned, or are still being investigated by them, and of the remaining 107 this Department is responsible for 20.

OFFICES.

14. The number of offices open to the public throughout the year, excluding those on the Teheran-Meshed (Persian Government) line, was, in the Persian Gulf Section 11, and in the Persian Section 15, including 7 offices on the Central Persia line.

PERSIAN GULF SECTION.

CABLES.

15. The total length of the various cables on 31st March 1905 was 1950·757 knots, as against 1938·164 knots in the former year, the increase being due to a diversion in order to re-open a Telegraph Office on the Island of Henjam, and to repairs and renewals of the Bushire-Jask cable.

Four faults occurred during the year, and one continued into this from the previous year, making a total of five faults. Three were due to corrosion of guards.

There were six interruptions on the Bushire-Manora cables, aggregating 24 days, 11 hours, 22 minutes, and including one of 2 days, 18 hours, and 17 minutes when the cable was cut for the Henjam diversion. As an alternative cable or the Mekran Coast land line was available, through communication was only interrupted for 3 hours and 40 minutes. The Fao-Bushire and Jask-Muscat cables were not interrupted.

The expenditure of cable for repairs and renewals amounted to 82·853 knots, the lengths recovered at sea being 50·714 knots, but most of this was only fit for stripping for core.

Manora Cable Factory.

16. The expenditure of cable during the year and cable in stock at the end of the year was as follows :—

	Knots.
Cable in stock on 1st April 1903	60·652
Manufactured at Manora	77·222
Recovered at sea	10·108
	147·982
Deduct cable expended, 1904-05	86·586
Balance, 31st March 1905	61·396

The amount of cable stripped for core was 32·335 knots.

* The independent traffic revenue is that obtained from traffic dealt with by this Department and not touching India such as for telegrams between the stations of Jask and Bushire.

Cable Steamer "Patrick Stewart."

17. The cable steamer "Patrick Stewart" steamed 10,123 knots, and the engineering staff either wholly or in part was absent from headquarters on cabling work for 103 days during the year. The actual earnings of the ship were R4,901-5-3.

MEKRAN COAST LAND LINE.

18. The total lengths on the 31st March 1905 were the same as last year, *viz.*, 697·96 miles of line and 1,393·42 miles of wire.

The total interruptions (*i.e.*, simultaneous interruptions to both wires) during the year lasted for 183 hours, 49 minutes. Partial interruptions (*i.e.*, those not affecting communication) amounted to 285 hours.

The causes of the faults are summarised as follows :—

Definitely traced to preventable causes :—

	Number.	Duration. Hours.
Corroded wires	6	85
Unpreventable causes :—		
Cyclones and floods	5	308¾
Animals and birds	2	51
Malice	4	23½

General Remarks.

19. Nothing of particular interest occurred during the year; the districts along the line remained quiet and the people friendly.

PERSIAN SECTION.

TEHERAN-BUSHIRE LINE.

20. It was decided to dismantle the section of line between Ispahan and Kashan which passed over the Kohrud Pass, and to establish telegraphic communication between these two stations *viâ* Ardistan. This work was nearing completion when the year closed. The faults from all causes, including contacts between the wires during the past three years, have been—

Year.	1 Wire.	2 Wires.	3 Wires.
	Hours.	Hours.	Hours.
1902-1903	172	6	Nil
1903-1904	123	4	Nil
1904-1905	298	43	15

The causes of the faults may be summarised as follows :—

Definitely traced to preventable causes :—

	Number.	Duration. Hours.
Faulty maintenance	1	12
Unpreventable causes :—		
Cyclones and exceptional storms	4	159
Floods	1	15
Lightning	2	10
Animals, birds, and dead snakes	6	59
Malice	8	74
Other unpreventable causes	1	18
Unknown causes	1	6
Faults in offices	1	3

21. *Wilful Damage.*—536 acts of wilful damage were reported during the year, being 177 less than last year. They were distributed along the line as follows:—

Sub-section.	Locality.	No. of Miles.	No. of Acts, 1903-1904.	No. of Acts, 1904-1905.
1st . . .	Teheran to Soh (68 miles north of Ispahan) 1st April 1904 to 3rd February 1905.	194	228	106
	Teheran to Ardistan, 4th February 1905 to 31st March 1905.	221	—	
2nd . .	Soh to Abadeh, 1st April 1904 to 3rd February 1905.	186	49	66
	Ardistan to Abadeh, 4th February 1905 to 31st March 1905.	194	—	
3rd . . .	Abadeh to Shiraz	157	324	245
4th . . .	Shiraz to Bushire	156	112	119

The amount claimed from the Persian Government for damages was Krans 10,863·75.* Of this sum Krans 265 were collected locally; the balance, Krans 10,598·75 has been deducted from the Jask Royalty.

General Remarks.

22. During the summer of 1904, owing to an epidemic of cholera, the Telegraph Offices at Teheran and Shiraz were temporarily moved into quarters outside these cities.

TEHERAN-MESHED LINE.

23. This line is the property of the Persian Government, but maintained by the Indo-European Telegraph Department. It is 568 miles in length. It worked satisfactorily during the year and was interrupted only for 173 hours.

No events of a political nature affected this line during the year, though there was a serious riot at Meshed.

CENTRAL PERSIA LINE.

24. The line from Kashan to the Eastern Frontier of Persia, which was commenced on the 2nd December 1902, has been completed through Yezd, Anar, Kerman and Bam, to a point 25 miles beyond Bam, and 596 miles distant from Kashan. Beyond this a single wire line has been constructed to form a connection with the Indian line from Quetta to Robat It was completed on 9th May 1904 and is 211 miles long.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

STORES.

25. The principal items of expenditure under this head have been as follows:—

	R
Stores purchased in India	5,669
London stores, including freight, landing charges and exchange	2,65,114
Stores from other Departments	7,541

The following were the principal issues of stores, including adjustments to the end of March 1905:—

	R
For repairs to cable	1,12,632
For cable steamer	17,295

The issues to repairs and renewals of land line and offices in the Persian Gulf section amounted to R28,645, and in the Persian Section to R62,938.

H. A. KIRK,
Director-in-Chief.

India Office,
24th October 1905.

* 4 Krans = 1 Rupee approximately.

APPENDICES.

APPENDIX A.

SUMMARY of EXPENDITURE on CAPITAL ACCOUNT to 31st March 1905.

	Charges. In India.	Charges. In England.*	Charges. Total.	Credits. Total.		
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Capital expenditure on 31st March 1904					...	1,36,99,795 4 9
Capital expenditure from 1st April 1904 to 31st March 1905:—						
Persian Gulf Section.						
Works	63,941 10 5	...	63,941 10 5	...		
Do. (expenditure by Public Works Department)	...	...	...	...		
Suspense Heads:—						
Stores	44,677 15 3	2,57,141 4 0	3,01,819 3 3	2,81,916 6 10		
Advances	31,539 3 0	...	13,539 3 0	14,334 3 10		
Sales	288 2 6	...	288 2 6	312 0 3		
Purchases	...	...	...	...		
Balance debited to capital	...	...	...	83,025 8 3	83,025 8 3	
Total	1,22,446 15 2	2,57,141 4 0	3,79,588 3 2	3,79,588 3 2		
Persian Section.						
Works	1,91,708 10 11	...	1,91,708 10 11	...		
Suspense Heads—						
Advances	33,982 12 5	...	33,982 12 5	36,933 13 6		
Balance debited to capital	...	...	...	1,88,757 9 10	1,88,757 9 10	
						2,71,783 2 1
Total	2,25,691 7 4	...	2,25,691 7 4	2,25,691 7 4		
Grand Total					...	1,39,71,578 6 10

* Inclusive of Exchange.

APPENDIX B.

REVENUE ACCOUNT for the year ended 31st March 1905.

	Frs.	cts.	R a. p.
To NET EARNINGS from 1st April 1904 to 31st March 1905.			
Traffic Earnings.			
Net Earnings on Indian, Trans-Indian and Local Traffic including mean rate *viâ* Turkey.			
India	3,155,897	73269	
England	—1,180,227	08702 3/8	
TOTAL	1,975,670	64566 5/8	11,75,902 15 0
Cis-Indian Common Purse.			
Receipts— Department's share of Companies earnings	2,682,408	20 1/12	
Payments— (Fcs.)			
To Companies as share of —1,604,789·58 1/3 Department's earnings.			
To Indo-European Telegraph Company as Department's share of that Company's guarantee to Germany. *See* Appendix (C). —484·89 7/12	—1,648,102	70 5/6	
To Eastern Extension Telegraph Company as Department's share of guarantee. *See* Appendix (C). —42,828·22 11/12			
TOTAL	1,034,305	31 1/4	
Payable on account of interruptions *viâ* Turkey	—1,280	10 5/12	
NET TOTAL Cis-Indian Common Purse	1,033,025	20 5/6	6,19,815 2 0
Australasian Message Fund.			
Drawn out of Fund	133,386	77 1/12	
Paid into Fund	—341,808	12 1/2	
NET TOTAL Australasian Message Fund	—208,421	35 5/12	—1,25,052 13 0
Profit and Loss.			
Write off traffic outstandings, 1901-02	49	37 1/2	
TOTAL Profit and Loss	49	37 1/2	29 10 0
TOTAL	2,800,323	87483	
Miscellaneous Receipts.			

	Gulf. R a. p.	Persia. R a. p.
India	17,426 5 11	3,135 5 1
England	2,346 1 0	...
TOTAL	19,772 6 11	3,135 5 1

Miscellaneous Receipts total: 22,907 12 0

GRAND TOTAL . 16,93,602 10 0

BY EXPENDITURE from 1st April 1904 to 31st March 1905.

—	India. R a. p.	England. R a. p.	TOTAL. R a. p.	R a. p.
PERSIAN GULF SECTION.				
General Charges	1,03,812 11 8	21,201 4 4	1,25,014 0 0	
Line Maintenance	46,887 13 0	...	46,887 13 0	
Cable Maintenance	2,95,100 6 7	...	2,95,100 6 7	
Signalling	2,11,648 15 2	...	2,11,648 15 2	
TOTAL	6,57,449 14 5	21,201 4 4	6,78,651 2 9	
PERSIAN SECTION.				
General Charges	1,04,308 1 3	16,143 2 8	1,20,451 3 11	
Line Maintenance	1,46,822 6 2	...	1,46,822 6 2	
Signalling	1,23,461 9 9	600 0 0	1,24,061 9 9	
TOTAL	3,74,592 1 2	16,743 2 8	3,91,335 3 10	
Indo-European Telegraph Department.	10,32,041 15 7	37,944 7 0	10,69,986 6 7	
Jask Royalty	...	...	7,692 4 11	
				10,77,678 11 6
By Balance				6,15,923 14 6
GRAND TOTAL				16,93,602 10 0

APPENDIX B (1).

STATEMENT showing DETAILS of WORKING EXPENSES for past FIVE YEARS.

YEAR.	Account Heads.	Establishments.	Apparatus and Plant.	Office Expenses.	Store-keeping Charges.	Repairs to Lines and Buildings.	Repairs to Cables.	Cable Steamer.	Subsidies.	Miscellaneous.	Total as per Finance Accounts.	Expenditure by other Departments.	Total as per Administrative Accounts, Appendix B.
		R	R	R	R	R	R	R	R	R	R	R	R
1900-1901	General Charges	1,52,930	—	6,813	1,730	1,713	—	—	31,783	5,963	2,00,932	—	2,00,932
	Line Maintenance	81,806	—	850	—	29,166	—	—	—	—	1,12,336	8,380	1,20,716
	Cable Maintenance	14,438	—	182	—	2,276	1,05,343	1,29,080	—	—	2,51,319	—	2,51,319
	Signalling	2,31,109	—	25,351	—	7,428	—	—	—	6,802	2,70,690	—	2,70,690
	TOTAL	4,80,283	—	33,196	1,730	40,583	1,05,343	1,29,080	31,783	12,765	8,35,277	8,380	8,43,657
1901-1902	General Charges	1,55,515	—	4,657	1,970	1,632	—	—	27,108	11,289	2,02,171	—	2,02,171
	Line Maintenance	80,507	514	818	—	30,193	—	—	—	—	1,17,518	8,333	1,25,851
	Cable Maintenance	11,178	—	113	—	2,514	1,04,805	1,18,892	—	—	2,37,502	—	2,37,502
	Signalling	2,46,048	—	30,851	—	10,540	—	—	—	6,690	2,94,129	—	2,94,129
	TOTAL	4,93,248	514	36,439	1,970	50,879	1,04,805	1,18,892	27,108	17,979	8,51,320	8,333	8,59,653
1902-1903	General Charges	1,56,381	—	11,822	4,489	1,809	—	—	28,348	10,049	2,12,898	—	2,12,898
	Line Maintenance	81,203	—	1,716	—	41,387	—	—	—	—	1,24,306	7,792	1,32,098
	Cable Maintenance	16,361	—	237	—	8,391	82,637	1,31,755	—	—	2,39,381	—	2,39,381
	Signalling	2,59,205	—	35,672	—	11,811	—	—	—	6,729	3,13,417	—	3,13,417
	TOTAL	5,13,150	—	49,447	4,489	63,398	82,637	1,31,755	28,348	16,778	8,90,002	7,792	8,97,794
1903-1904	General Charges	1,56,532	—	6,988	2,815	2,668	—	—	28,813	12,955	2,10,771	—	2,10,771
	Line Maintenance	69,668	—	4,121	—	38,827	—	—	—	—	1,12,616	7,895	1,20,511
	Cable Maintenance	17,692	—	1,060	—	3,285	1,60,221	1,17,133	—	—	2,99,391	—	2,99,391
	Signalling	2,42,334	—	33,064	—	13,033	—	—	—	7,129	2,95,560	—	2,95,560
	TOTAL	4,86,226	—	45,233	2,815	57,813	1,60,221	1,17,133	28,813	20,084	9,18,338	7,895	9,26,233
1904-1905	General Charges	1,95,374	—	7,274	2,145	1,876	—	—	28,792	10,004	2,45,465	—	2,45,465
	Line Maintenance	99,293	—	4,876	—	89,541	—	—	—	—	1,93,710	7,693	2,01,403
	Cable Maintenance	14,355	—	73	—	5,194	1,39,134	1,36,344	—	—	2,95,100	—	2,95,100
	Signalling	2,74,888	—	42,842	—	10,045	—	—	—	7,936	3,35,711	—	3,35,711
	TOTAL	5,83,910	—	55,065	2,145	1,06,656	1,39,134	1,36,344	28,792	17,940	10,69,986	7,693	10,77,679

NOTE.—The total cost of up-keep of the cable steamer *Patrick Stewart*, including the pay of her officers and crew, is shown under "Cable Steamer."
The pay of the Subordinate Cable Conservancy Establishment, including temporary establishment and cost of provisions, is shown under "Repairs to Cables."

APPENDIX C.

Joint Purse.

Table A.—Division of Receipts for past Five Years.

INDIAN MESSAGES.

Year.	Number of Words.	Total Net Value. £ s. d.	Proportion for Eastern Company. £ s. d.	Proportion for Indo-European Company. £ s. d.	Proportion for Indo-European Department. £ s. d.	Proportion for Eastern and South African Company. £ s. d.
1900-1901	2,599,664½	391,569 5 9	234,236 15 2	86,615 2 4	70,717 8 3	—
1901-1902	2,754,477¾	449,345 8 7	266,608 7 2	97,928 7 5	80,000 3 7	4,808 10 5
1902-1903	3,549,436½	355,510 4 6	208,399 19 6	75,830 5 0	61,894 5 9	9,385 14 3
1903-1904	3,971,425¾	400,654 13 10	234,957 18 3	85,503 6 3	69,788 2 6	10,405 6 10
1904-1905	4,335,031½	418,662 2 2	245,419 15 1	89,300 12 4	72,889 1 4	11,052 13 5

TRANS-INDIAN MESSAGES.

Year.	Number of Words.	Total Net Value. £ s. d.	Proportion for Eastern Company. £ s. d.	Proportion for Indo-European Company. £ s. d.	Proportion for Indo-European Department. £ s. d.	Proportion for Eastern and South African Company. £ s. d.
1900-1901	5,972,467	721,822 17 7	581,283 19 6	86,835 5 10	53,703 12 3	—
1901-1902	5,529,278	688,084 4 2	548,578 2 1	81,886 6 2	50,664 18 0	6,954 17 11
1902-1903	5,282,170¾	677,937 8 3	532,445 14 7	79,385 9 2	49,149 17 1	16,956 7 5
1903-1904	5,153,883	650,644 14 2	511,050 6 0	76,195 18 10	47,174 19 2	16,223 10 2
1904-1905	6,188,547½	652,222 4 8	512,255 6 10	76,375 4 5	47,286 2 4	16,305 11 1

TOTALS.

Year.	Number of Words.	Total Net Value. £ s. d.	*Proportion for Eastern Company £ s. d.	*Proportion for Indo-European Company. £ s. d.	*Proportion for Indo-European Department. £ s. d.	*Proportion for Eastern and South African Company. £ s. d.
1900-1901	8,572,131½	1,113,392 3 4	815,520 14 8	173,450 8 2	124,421 0 6	—
1901-1902	8,283,755¾	1,137,429 12 9	815,186 9 3	179,814 13 7	130,665 1 7	11,763 8 4
1902-1903	8,831,607¼	1,033,447 12 9	740,845 14 1	155,215 14 2	111,044 2 10	26,342 1 8
1903-1904	9,125,308¾	1,051,299 8 0	746,008 4 3	161,699 5 1	116,963 1 8	26,628 17 0
1904-1905	10,523,579	1,070,884 6 10	757,675 1 11	165,675 16 9	120,175 3 8	27,358 4 6

* The sums shown in these columns represent the gross receipts of the Cis-Indian Joint Purse. These *receipts* are, however, subject to reductions in respect of payments as follows:—(1) to the Eastern Extension Company (*a*) on account of Australasian Traffic, (*b*) on account of Straits Settlements and Java Traffic, for period 1st April 1902 to 30th June 1904, (*c*) on account of China, Japan, and Philippines Traffic from 15th July 1903, to 30th June 1904, (*d*) French Indo-China and Siam Traffic from 15th January 1904, to 30th June 1904; (2) to Indo-European Telegraph Company (*a*) on account of Indo-European Telegraph Company's guarantee to Germany on Indian Traffic, from 1st March 1902 to 31st December 1904, (*b*) on account of Indo-European Telegraph Company's guarantee to Germany on Australasian Traffic from 1st January 1901 to 31st December 1904. *See* Appendix B.

Table B.—Division of Traffic as actually carried for past Five Years.

INDIAN MESSAGES.

Year.	Total Net Value. £ s. d.	Proportion credited by Eastern Company. £ s. d.	Proportion credited by Indo-European Company. £ s. d.	Proportion credited by Indo-European Department. £ s. d.	Proportion credited by Eastern and South African Company. £ s. d.
1900-1901	391,569 5 9	170,705 0 5	122,987 19 11	97,876 5 5	—
1901-1902	449,345 8 7	174,881 5 8	169,724 5 1	97,865 10 2	6,874 7 8
1902-1903	355,510 4 6	165,338 11 0	113,614 12 4	57,992 8 1	18,564 13 1
1903-1904	400,654 13 10	191,231 11 5	129,124 11 4	64,604 2 5	15,694 8 8
1904-1905	418,662 3 2	198,673 17 5	135,774 11 2	71,764 5 7	12,449 8 0

TRANS-INDIAN MESSAGES.

Year.	Total Net Value. £ s. d.	Proportion credited by Eastern Company. £ s. d.	Proportion credited by Indo-European Company. £ s. d.	Proportion credited by Indo-European Department £ s. d.	Proportion credited by Eastern and South African Company. £ s. d.
1900-1901	721,822 17 7	635,133 0 8	49,829 4 10	36,860 12 1	—
1901-1902	688,084 4 2	616,838 4 3	37,032 9 1	29,750 11 10	4,462 19 0
1902-1903	677,937 8 3	624,703 7 11	22,896 4 9	20,798 15 7	9,539 0 0
1903-1904	650,644 14 2	631,070 6 6	2,775 3 1	6,546 17 7	10,252 7 0
1904-1905	652,222 4 8	630,341 4 6	2,763 5 5	5,306 3 4	13,811 11 5

TOTALS.

Year.	Total Net Value. £ s. d.	Proportion credited by Eastern Company. £ s. d.	Proportion credited by Indo-European Company. £ s. d.	Proportion credited by Indo-European Department. £ s. d.	Proportion credited by Eastern and South African Company. £ s. d.
1900-1901	1,113,392 3 4	805,838 1 1	172,817 4 9	134,736 17 6	—
1901-1902	1,137,429 12 9	791,719 9 11	206,756 14 2	127,616 2 0	11,337 6 8
1902-1903	1,033,447 12 9	790,041 18 11	136,510 17 1	78,791 3 8	28,103 13 1
1903-1904	1,051,229 8 0	822,301 17 11	131,899 14 5	71,151 0 0	25,946 15 8
1904-1905	1,070,884 6 10	829,015 1 11	138,537 16 7	77,070 8 11	26,260 19 5

Exclusive of the liability of the Indo-European Telegraph Department for interruptions in Turkey under Article X of Joint Purse Agreement, amounting to 51*l.* 4*s.* 1*d.* = R768-1-0.

	£	s.	d.
Note.—Paid into Joint Purse . .	77,070	8	11
Received from Joint Purse . .	120,175	3	8
Excess drawn out .	43,104	14	9 = R6,46,571-1-0.

APPENDIX C (1).

STATEMENT showing the WORKING of the AUSTRALASIAN MESSAGE FUND since its commencement.

YEAR.	PAID IN. Cis-Indian Joint Purse. Eastern Company.	PAID IN. Cis-Indian Joint Purse. Indo-European Company.	PAID IN. Cis-Indian Joint Purse. Indo-European Department.	PAID IN. Eastern Company for non J. P. Traffic.	PAID IN. Eastern Extension Company.	PAID IN. Half share of loss contributed by Australasian Colonies.	PAID IN. Total.	DRAWN OUT. Cis-Indian Joint Purse. Eastern Company.	DRAWN OUT. Cis-Indian Joint Purse. Indo-European Company.	DRAWN OUT. Cis-Indian Joint Purse. Indo-European Department.	DRAWN OUT. Eastern Company for non J. P. Traffic.	DRAWN OUT. Eastern Extension Company.	DRAWN OUT. Total.	Loss or gain to Department as compared with Traffic of 1889 which was 6,235*l*.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1891-92 (11 months.)	97,592	14,581	9,018	436	45,612	25,114	192,353	54,601	8,158	5,045	346	124,202	192,353	—670
1892-93	108,168	16,159	9,993	515	54,918	23,905	213,658	60,651	9,060	5,603	385	137,959	213,658	—632
1893-94	121,842	18,201	11,257	854	76,898	4,805	233,857	66,385	9,917	6,133	421	151,001	233,857	—102
1894-95	126,132	18,842	11,653	964	76,962	2,085	236,638	67,174	10,035	6,206	426	152,797	236,638	—29
1895-96	188,591	28,542	17,782	1,403	107,381	—422	343,277	97,144	14,702	9,159	618	221,654	343,277	2,924
1896-97	230,041	34,365	21,253	1,732	128,673	—	416,064	118,107	17,643	10,912	749	268,653	416,064	4,677
1897-98	199,209	29,865	18,507	1,920	112,089	—	361,590	102,557	15,375	9,528	651	233,479	361,590	3,293
1898-99	181,986	27,186	16,814	2,465	103,990	—	332,441	94,369	14,098	8,719	598	214,657	332,441	2,484
1899-1900	221,511	33,219	20,589	6,654	129,289	—	411,262	110,640	17,490	10,840	740	265,552	411,262	4,605
1900-1901	225,885	33,744	20,869	1,151	83,971	—	365,620	112,945	16,872	10,436	85	225,282	365,620	4,201
				Eastern and South African Company.							Eastern and South African Company.			
1901-1902	218,684	32,642	20,197	2,927	13,915	—	288,365	89,210	13,316	8,239	1,178	176,422	288,365	2,004
1902-1903	206,745	30,825	19,085	6,581	—39,801	—	223,435	68,124	10,157	6,289	2,168	136,697	223,435	54
1903-1904	174,547	26,024	16,112	5,556	—35,051	—	187,188	57,072	8,509	5,268	1,817	114,522	187,188	—967
1904-1905	148,114	22,083	13,672	4,714	991	—	189,574	57,800	8,618	5,335	1,840	115,981	189,574	—900

APPENDIX D.

SUMMARY of CAPITAL and REVENUE ACCOUNT for the last FIVE YEARS.

YEAR.	CAPITAL ACCOUNT. Capital Expenditure during year.	CAPITAL ACCOUNT. Total Capital Expenditure to end of year.	REVENUE ACCOUNT. Receipts. Net Traffic Earnings.	REVENUE ACCOUNT. Receipts. Common Purse and Australasian Message Fund.	REVENUE ACCOUNT. Receipts. Profit and Loss.	REVENUE ACCOUNT. Receipts. Miscellaneous Revenue.	REVENUE ACCOUNT. Receipts. Total Earnings.	REVENUE ACCOUNT. Expenditure. Persian Gulf Section.	REVENUE ACCOUNT. Expenditure. Persian Section.	REVENUE ACCOUNT. Expenditure. Expenditure by other Departments.	REVENUE ACCOUNT. Expenditure. Total Expenditure.	Net Profit or Loss.	Dividend on Capital.	REMARKS.
	R	R	R	R	R	R	R	R	R	R	R	R	Per Cent. R	
1900-1901	44,154	1,15,75,201	20,32,128	—3,12,210	—323	32,780	17,52,375	5,96,889	2,38,388	8,380	8,43,657	9,08,718	7·85	
1901-1902	7,06,004	1,22,81,205	19,31,104	—1,34,321	—355	32,610	18,29,035	6,09,118	2,42,202	8,333	8,59,653	9,69,382	7·89	
1902-1903	8,09,744	1,30,90,949	12,02,172	2,72,205	308	13,296	14,87,365	6,17,615	2,72,387	7,792	8,97,794	5,89,571	4·50	
1903-1904	6,08,846	1,36,99,795	10,91,223	4,56,482	—257	60,152	16,07,600	6,76,298	2,42,040	7,895	9,26,233	6,81,367	4·97	
1904-1905	2,71,783	1,39,71,578	11,75,903	4,94,764	30	22,908	16,93,603	6,78,651	3,91,335	7,693	10,77,679	6,15,924	4·408	

APPENDIX E

STATEMENT showing the NUMBER of MESSAGES and WORDS FORWARDED during the year 1904-1905, compared with four previous years.

YEAR.	STATE.		COMMERCIAL AND PRIVATE.				PRESS.		TIMES.		TOTAL.				GRAND TOTAL.		Add or deduct Messages in transit.	TOTAL.
	Gulf.		Gulf.		Persia.		Gulf.		Gulf.		Gulf.		Persia.					
	Messages.	Words.	Messages.	Words.	Messages.	Words.	Messages.	Words.	Messages.	Words.	Messages.	Words.	Messages.	Words.	Messages.	Words.	Words.	Words.
1900-1901 .	4,716	144,120	162,349	2,095,447½	1,754	17,478	1,283	71,503	155	38,056	168,503	2,349,126½	1,754	17,478	170,257	2,366,604½	1,020½	2,367,625
1901-1902 .	4,086	140,271	153,666	2,051,545½	2,097	20,207	1,090	58,320	139*	22,863*	158,981	2,272,999½	2,097	20,207	161,078	2,293,206½	2,277¼	2,295,483¾
1902-1903 .	2,807	100,073	171,681	2,204,928½	2,283	23,698½	1,479	102,799	*	*	175,967	2,407,800½	2,283	23,698½	178,250	2,431,499	5,199¾	2,436,698¾
1903-1904 .	3,610	142,445	183,078	2,159,085½	2,137	21,666½	881	44,533	*	*	187,569	2,346,063½	2,137	21,666½	189,706	2,367,730	2,978¼	2,370,708¼
1904-1905 .	2,991	128,358	210,886	2,423,900	1,823	16,118¾	471	14,252	*	*	214,348	2,566,510	1,823	16,118¾	216,171	2,582,628¾	5,827¾	2,588,456½

NOTE.—Under the columns headed "Gulf" are shown messages and words accounted for in Gulf Traffic Accounts.
Under the columns headed "Persia" are shown messages and words originating or terminating in Persia to or from Indo-European Company's line, which consequently do not appear in the Gulf Traffic Accounts.
* The "Times" agreement lapsed on 31st December 1901. From January 1902 messages to "Times," London, have been put under "Press" messages.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

CUSTOMS.

FORMATION OF AN IMPERIAL SERVICE FOR THE ADMINISTRATION OF THE CUSTOMS IN INDIA.

No. 154—161-57, dated, Calcutta, the 9th January 1906.

RESOLUTION.

The Government of India have for some time past had under consideration the question of the formation of an Imperial Service for the administration of the Customs in India. The point was first raised by a representation made in February 1903 by the Bengal Chamber of Commerce. The Chamber explained that it had been in communication with similar associations throughout India regarding the matter, and had ascertained that there was a strong feeling among the mercantile community that a change in the existing system of Customs administration was called for. It was represented that the best results could not be obtained by placing members of the Indian Civil Service, however able, at the head of a department for which they had no previous training, and it was further pointed out that the constant changes of officials, which are almost inseparable from working the Customs as a department of the Civil Service, are not only harassing to merchants generally, but also prejudicial to trade. The Bengal Chamber accordingly recommended the formationn of an Imperial Customs Service. The Karachi Chamber of Commerce intimated its concurrence in these views, and expressed the opinion that the institution of an Imperial Customs Service would be of the greatest advantage to the commercial Community. A communication was also received from the Manchester Chamber, in which unsatisfactory nature of the existing arrangements was dwelt on, and the hope was expressed that a system would speedily be devised under which the Collectors of Customs would retain their appointments for lengthened periods. The Government of Bengal was consulted regarding the recommendations made by the Bengal Chamber; and, simultaneously with the receipt of its reply, letters were received from the Governments of Madras and Bombay, in which they expressed the opinion on a similar proposal submitted for the consideration by the local Chambers.

2. The criticism to which the proposal was subjected by the Local Governments did not seriously affect the main contentions urged by the Chambers; and the defects of the present system were freely admitted. It was shown that the complaints regarding the frequent changes in the Collectorships had been somewhat exaggerated, but it was evident that they were on the whole well founded. The Government of India had for some time been conscious of the defects of the present system of localisation in Customs administration, one result of which is, as was pointed out by the Chambers of Commerce, that officers are taken frrm the general ranks of the Indian Civil Service to fill the important post of Collector of Customs without having the least knowledge or experience of Customs procedure. They must inevitably be dependent on their subordinates for a considerable length of time while they are learning their work, and meanwhile the administration suffers. When they have learnt their work, and become efficient Collectors, they are frequently called away to other duties, and new and inexperienced men are brought in in their place. The effect must be, as the Chambers represented, prejudicial to trade. Reforms cannot be introduced because Collectors may be removed just when they become competent to introduce them. On the one hand, there is a lack of continuity in the administration due to frequent changes of the head of the office: on the other, there is an undesirable perpetuation of practices, frequently incorrect, which are based on traditions maintained by assistants and subordinates.

3. There is a further defect in the present system which has frequently been pressed on the notice of the Government of India of late years. Traders complain that various practices to which they have become accustomed at one Indian port are objected to at another; and that facilities which are accorded without question by one Collector are withheld by another. This result is also inevitable from the present system of localization. The Collector may rise above the traditions of his own port and effect improvements in procedure, but he can never carry the benefit of his experience to another province. The Government of India have frequently insisted on the desirability of uniformity of practice at different ports, but it is almost impossible to secure it in practice, unless Customs officers can be transferred from port to port and unless the experience gained in one province can be utilized in another.

4. The only effective remedy for these defects appeared to the Government of India to be the formation of a service comprising both Collectors and Assistant Collectors,

the *personnel* of which would be directly under their control and liable to be transferred from one province to another. Accordingly, in December 1903, the outlines of a scheme, formulated with the object of removing these defects were laid before the Maritime Local Governments and the Chambers of Commerce, and a free expression of their views on the subject was invited. The scheme met with a most favourable reception, and was welcomed by the Chambers of Commerce as a satisfactory solution of the difficulties to which they had directed attention. It was subsequently svbmitted to the Right Honourable the Secretary of State for India in December 1904; and after some further correspondence regarding details of minor importance, has been finally sanctioned by him.

5. The new Imperial Customs Service will include the appointments of Collector of Customs at Calcutta, Bombay, Madras, Rangoon, Karachi and Chittagong, the Assistant Collectorships at these ports, and the posts of Superintendent of the Preventive Service at Calcutta and Bombay. Its cadre will not at present provide for the administration of the Customs at the minor ports; but arrangements will be made for securing more efficient supervision over the subordinate officers stationed at these ports by inspections conducted by the members of the Imperial Service. Three probationers will also be attached to the service, in order to provide a sufficient margin for leave vacancies, and to maintain a reserve of officers under training. All these officers will be liable to transfer from port to port; and such transfers will be made at reasonable intervals in order to assimilate, as far as possible, the Customs administration throughout India. The service will be under the direct control of the Government of India; and all questions affecting the appointment, promotion, leave, transfer, and punishment of officers will be dealt with by them. The following table shows the grading of the service, and the scale of pay and allowances which has been sanctioned for the various appointments:—

Appointments.	Number.	Pay *per mensem* (without exchange compensation allowance).	Maximum local allowance admissible to officers stationed at Calcutta, Bombay, and Rangoon.
		R	R
COLLECTOTS—			
Class I	1	2,500	250
" II	2	2,250	250
" III	2	2,050	200
ASSISTANT COLLECTORS—			
Class I	3	1,400	75
" II	3	1,150	75
" III	3	(00	75
" IV	4	650	75
" V	4	450	75
PROBATIONERS	3	300	...

6. Three of the Collectorships will be reserved for members of the Indian Civil Service, and the remaining two appaintments will ordinarily be held by other members of the Customs Service, if suitable incumbents are forthcoming. Of the Assistant Collectorships, one appointment in each of the first three classes will be reserved for members of the Indian Civil Service. The Government of India consider that, even if equally competent officers could be recruited elsewhere, it would still be desirable to employ members of the Civil Service on Customs work, in order that that service may continue to include a certain number of men who have been brought into close official relations with the mercantile community. Collectors of Customs appointed from this service will be permitted subject to the approval of the Government of India, to revert to their own Provinces at any time; but such permission will be withheld in cases where it would cause too rapid a change in the Customs *personnel*. Subject to this condition, permission to revert will be accorded in cases where the experience acquired by the officer in the Imperial Service is likely to be of special assistance to the Local Government under which he will serve on reversion; and, under an arrangement of this nature, members of the Civil Service who have acquired a technical knowledge of Customs procedure in the Imperial Service will probably be regarded as best qualified for the more important revenue appointments, which under the law involve the control of Customs within a Province, such as those of Member of the Board of Revenue in Madras and Bengal, or Commissioner of Customs in Bombay. Members of the Civil Service of four or five years' standing will ordinarily be selected for the three reserved appointments of Assistant Collector, and they will be required to remain in the department for at least four years. At the end of that time they will be permitted, if they should so wish, to revert to their own Provinces. Officers so trained, whether they have reverted for a time or not, will be eligible for subsequent appointment as Collector; and no officer will ordinarily be appointed Collector of Customs unless he has served as an Assistant.

7. The Assistant Collectors, other than members of the Civil Service, will ordinarily be recruited in England in the same manner as officers of the Enrolled List of the Finance

Department. On arrival in India, they will ordinarily be posted as probationers to Calcutta or Bombay; and, after the expiry of a year, they will be required to undergo a departmental examination in the Vernacular, in Customs work, and in law and procedure. On passing this examination, they will be invested with certain minor powers, and finally, if their work is approved, with full powers.

8. The present Assistant Collectors who do not belong to the Indian Civil Service will not be absolutely debarred from the prospect of promotion to the Imperial Customs Service; but, having regard to the history and qualifications of the majority of the officers now employed, the Government of India consider that such promotions should only be sanctioned in very exceptional cases, and on the special recommendation of a Local Government in favour of individual officers serving under it. The officers now in the Department will, however, retain all their existing rights, and they will receive promotion in their present cadres, on the existing scales of pay.

9. It will be apparent that the scheme for the formation of the new Imperial Service can only be brought into effect as vacancies occur in the existing establishments. The Government of India propose, however, to form the nucleus of the Imperial Service by filling up immediately the six appointments reserved for members of the Indian Civil Service, and by appointing officers to certain of the Assistant Collectorships for which suitable candidates, other than Civilians, are forthcoming. Arrangements have also been made for the selection of two probationers. The Local Governments have been addressed on this subject, and they have been asked to nominate officers of the Civil Service for the reserved appointments, which will, for the present, be the four Collectorships at Calcutta, Bombay, Madras and Rangoon, and the Assistant Collectorships at Calcutta and Bombay. Separate arrangements are also being made for the performance of the miscellaneous duties, other than purely Customs work, which are at present undertaken by the Collector of Customs at Madras, and by the Collector of Customs at Bombay, aided by his two Civilian Assistants.

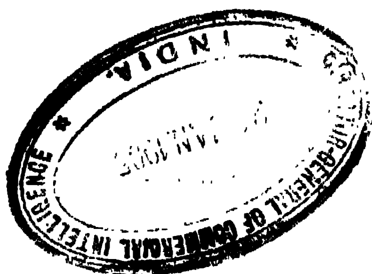
ORDER.—Ordered that a copy of this Resolution be forwarded to the Government of Madras, Revenue Department, / Bombay, Revenue Department, / Bengal, Financial Department, / Burma, Revenue Department, / Eastern Bengal and Assam, Financial Department, in continuation of the letter from this Department, No. 6731-6732—57-5, / 6730—57-4, / 6729—57-3, / 6731-6732—57-5, / 6733—57-6, dated the 29th November 1905.

Ordered also that a copy be forwarded to the Finance Department / Director-General of Commercial Intelligence for information.

Ordered also that the Resolution be published in the Supplement to the *Gazette of India* for general information.

W. L. HARVEY,
Secretary to the Government of India.

Printed and published for the GOVERNMENT OF INDIA *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *8, Hastings Street, Calcutta.*





The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 3.] CALCUTTA, SATURDAY, JANUARY 20, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Calcutta, the 18th January 1906.

No. 59.—The services of Mr. Muhammad Yusuf, of the Indian Civil Service, are placed at the disposal of the Government of Eastern Bengal and Assam.

No. 62.—The services of Mr. Shankar Madho Chitnavis, Statutory Civilian, are replaced at the disposal of the Honourable the Chief Commissioner of the Central Provinces.

The 19th January 1906.

No. 66.—Mr. C. L. M. Eales has been permitted to resign His Majesty's Indian Civil Service, with effect from the 1st January 1906.

MEDICAL.

The 16th January 1906.

No. 49.—The services of Lieutenant-Colonel W. G. H. Henderson, F.R.C.S., I.M.S. (Bombay), are placed permanently at the disposal of His Excellency the Commander-in-Chief in India.

No. 52.—The services of the undermentioned officers are placed temporarily at the disposal of the Government of Madras :—

Captain W. A. Justice, M.B., I.M.S.

Captain J. W. Illius, I.M.S.

SANITARY—PLAGUE.

The 17th January 1906.

No. 97.—WHEREAS the Governor General in Council is satisfied that there is a danger of the spread of the outbreak of dangerous epidemic disease, with which Madras City is visited, if persons from the Mysore State are permitted to assemble at that place on the occasion of the ensuing visit of Their Royal Highnesses the Prince and Princess of Wales:

In exercise of the power conferred by section 2, sub-section (1) of the Epidemic Diseases Act, 1897 (III of 1897), the Governor General in Council is pleased to direct that no third class tickets to travel by railway to the stations of Madras Beach, Madras Fort, Madras Park, Egmore, Chetpat, Kódambákham, Saidapet, St. Thomas' Mount, and Pállavaram on the South Indian Railway, and of Madras, Ráyapuram, Washermenpet, Veyasarpandy, Perambúr, Villivakkam, Ambattúr, Avadi, Korukkupéttai, Tondaiyerpéttai and Tiruvottiyúr on the Madras Railway shall be sold from the 17th to the 29th January 1906 (both days inclusive) within the Mysore State, to persons, except those who have been specially invited by Government and their followers, intending or believed to be intending to proceed to Madras City on the occasion of the visit of Their Royal Highnesses the Prince and Princess of Wales.

PORT BLAIR.

The 18th January 1906.

No. 48.—Engineer C. J. I. Jones, Royal Indian Marine, is appointed to be Engineer and Harbour Master, Port Blair, with effect from the date on which he took charge of his duties.

No. 49.—Engineer C. J. I. Jones, Royal Indian Marine, Engineer and Harbour Master, Port Blair, is appointed to be an Assistant Superintendent in the Settlement so long as he holds his present office or until further orders.

JAILS.

The 16th January 1906.

No. 20.—CORRIGENDUM.—In the Home Department notification no. 231, dated 6th November 1905, placing the services of Captain E. L. Ward, I.M.S., at the disposal of the Government of the Punjab *for* "the 11th September 1905" *substitute* "the 12th July 1905."

POLICE.

The 15th January 1906.

No. 35.—The services of Lieutenant W. B. Bailey, 1st Battalion, 2nd Gurkha Rifles, are placed at the disposal of the Government of Eastern Bengal and Assam for employment as Assistant Commandant, Naga Hills Military Police Battalion.

The 16th January 1906.

No. 37.—The Governor General in Council is pleased to direct that in the specification of lands on the margin of the Home Department notification no. 361, dated the 1st May 1903, the words "the Barsi Light Railway from Barsi Road Station (South-East Line) to Barsi Town (21¼ miles) and the Pandharpur extension of the Barsi Light Railway (30½ miles)" shall be substituted for the words "and the Barsi Light Railway from Barsi Road Station (South-East Line) to Barsi Town (21¼ miles)."

The 19th January 1906.

No. 48.—The services of Captain J. D. Macpherson, 91st Punjabis, are placed at the disposal of the Government of Burma for employment as Assistant Commandant in the Burma Military Police.

ECCLESIASTICAL

The 19th January 1906.

No. 29.—The Reverend Basil Whithorne Holman has been appointed a chaplain on probation on the Bengal (Lucknow) eccleciastical establishment to fill an existing vacancy.

H. H. RISLEY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

METEOROLOGY.

Calcutta, the 13th January 1906.

No. 65—105-5.—Dr. G. T. Walker, M.A., Sc.D., F.R.S., Meteorological Reporter to the Government of India and Director General of Indian Observatories, is granted 2 months and 26 days privilege leave, with effect from 15th January 1906 or the subsequent date on which he may avail himself of it.

No. 66—105-5.—Mr. J. Patterson, Deputy Meteorologist, is appointed to officiate as Meteorological Reporter to the Government of India and Director General of Indian Observatories during the absence of Dr. G. T. Walker on leave or until further orders.

No. 67—105-5.—Mr. J. H. Field, Deputy Meteorologist, is appointed to officiate as Deputy Meteorologist *vice* Mr. J. Patterson.

No. 68—105-5.—Mr. W. A. Bion, 1st Assistant to the Meteorological Reporter to the Government of India, is appointed to officiate as Deputy Meteorologist, with effect from the date on which he returns from leave, *vice* Mr. J. H. Field.

FORESTS.

The 19th January 1906.

No. 35—11-2.—Mr. Gurudas Chatterjee, Extra Assistant Conservator of Forests Bengal, is transferred to Eastern Bengal and Assam, with effect from the 5th January 1906.

J. WILSON,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Calcutta, the 16th January 1906.

No. 8.—Mr. E. S. Lindley, Assistant Engineer, 3rd grade, Central Provinces, is permanently transferred to the Punjab, with effect from the 14th December 1905.

L. M. JACOB,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATION.

Fort William, the 19th January 1906.

No. 143-*G.B.*—With the sanction of His Majesty's Government, the Governor-General in Council is pleased provisionally to recognise the appointment of Mr. F. E. Hardcastle as Consul for Nicaragua at Bombay.

L. W. DANE,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.
PUBLIC DEBT.

Calcutta, the 19th January 1906.

No. 354-*A.*—The following draft of a notification which it is proposed to make in exercise of the power conferred by Section 14 of the Indian Securities Act, 1886 (XIII of 1886), is published, as required by Section 15, Sub-Section (1), of the said Act, for the information of persons likely to be affected thereby, and notice is hereby given as required by the said Section 15, Sub-Section (2), that the draft will be taken into consideration by the Governor General in Council on or after the 20th day of February 1906.

2. Any objection or suggestion which may be received from any person with respect to the draft before the date fixed as aforesaid will be considered by the Governor General in Council.

Draft Notification.

In exercise of the power conferred by Section 14 of the Indian Securities Act, 1886 (XIII of 1886), the Governor General in Council is pleased to direct that the following proviso be added to rule 4 of the rules published with the Resolution of the Government of India in the Finance and Commerce Department No. 96, dated the 7th January 1888, as amended by the Notification of the Government of India in that Department No. 4870-A., dated the 10th September 1902, namely:—

Provided that in the case of receipts for payment of interest on Government Promissory Notes made at a Public Debt Office, the provisions of sub-rules (2) and (3) shall not be enforced unless it is specially so directed by the officer making the payment.

LEAVE AND APPOINTMENTS.

The 19th January 1906.

No. 340-*P.*—Mr. J. Bridgnell, Chief Superintendent in the Office of the Accountant General, Eastern Bengal and Assam, is granted privilege leave for 2 months and 15 days with effect from the 3rd of January 1906.

Babu Kailas Chandra Das, a Superintendent in the Office of the Accountant General, Eastern Bengal and Assam, is appointed to act as Chief Superintendent in that office during the absence on privilege leave of Mr. Bridgnell or until further orders.

No. 360-*P.*—Mr. A. J. Currie is posted as Assistant Accountant General, United Provinces, with effect from the 2nd of January 1906.

No. 361-*P.*—Mr. K. L. Datta is placed on special duty in the Financial Secretariat with effect from the 13th of January 1906.

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

The 19th January 1906.

No. 358 *A*.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

December 1905. **Lakhs of Rupees**

[For the explanation of these heads, see *Gazette of India*, dated 22nd December, 1883, Part I, page 497.]	DECEMBER. 1905-1906.	DECEMBER. 1904-1905.	TO END OF DEC. 1905-1906.	TO END OF DEC. 1904-1905.	WHOLE YEAR. Budget, 1905-1906.	WHOLE YEAR. Actuals Preliminary 1904-1905.
Civil Revenue.						
Land Revenue (including Land Revenue due to irrigation)	1,89	2,06	13,34	14,15	30,58	29,85
Opium	6,	75	6,22	6,80	8,22	9,03
Salt	52	65	4,79	5,98	6,39	8,01
Stamps	41	43	4,27	4,22	5,71	5,61
Excise	64	62	6,03	5,72	8,16	8,02
Provincial Rates	33	37	2,34	2,42	• 4,17	4,27
Customs	40	50	4,53	4,63	6,54	6,53
Assessed Taxes	14	15	1,40	1,34	1,79	1,76
Forest	22	7	1,58	42	2,40	54
Registration	3	3	40	39	51	51
Tributes from Native States	3	3	36	39	93	94
Other Civil Revenue	30	5	3,01	3,00	4,77	4,35
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	5,66	5,71	48,27	49,52	80,17	79,42
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	7	−11	−2,80	−2,76	−4,73	−4,04
Opium	−2	−2	−2,69	−2 79	2,75	−2,94
Famine Relief	...	.	...	...	−11	...
Other Civil Expenditure	−2,37	−2,28	−22,67	−21,28	−35,14	−30,70
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	−2,46	−2,41	−28,16	−20,83	−42,73	−37,68
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments:						
[The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more, − Receipts less, than issues)	−23	−16	+31	+80	+1,24	+1,03
Marine	−3	+4	−24	+13	−27	+30
Military Receipts	+4	+7	+50	+60	+76	+88
Military Issues	−1,03	−1,66	−14,09	−14,93	−20,33	−20,87
Public Works Department—						
Receipts.						
Ordinary Branches	+18	+20	+2,48	+2,56	+4,22	+4,15
State Railways	+2,45	+2,31	+20,05	+19,24	} +33,58	+33,50
East Indian Railway	+50	+56	+4,73	+5,03		
Guaranteed and Subsidized Railways (Net as above)	+23	+26	+1,81	+1,54	+1,62	+2,31
Telegraph	+0	+7	+62	+63	+88	+89
TOTAL	+3,42	+3,40	+29,72	+29,00	+40,30	+40,85
Issues.						
Ordinary Branches	−89	−83	−7,71	−7,11	13,26	−10,98
State Railways	−1 37	−1,36	−13,00	−12,73	} −21,66	−21,04
East Indian Railway	−31	−31	−2,80	−2,01		
Repayment of Guaranteed Railways surplus profits, etc.	...	...	−18	−14	−20	−22
Telegraph	−10	−9	−77	−70	−1,00	−1,00
TOTAL	−2,67	−2,59	−25,06	−23,29	−36,12	−33,24
TOTAL NON-CIVIL DEPARTMENTS	−1,10	−90	−9,40	−7,69	−14,42	−10,99
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more, − Receipts less, than payments)	−12	...	+3,79	+2,99	+3,78	+2,87
Mint Certificates and Bullion Advances (Net as above)	+1,68	+56	+3,35	−1,35	...	−1,72
Currency Transfers for Gold in England	...	...	.	..	...	...
Exchange on Remittance Accounts	· 2	+2	+11	+15	...	+19
Council Bills paid (including Telegraphic) at R15 per £	−5,17	−3,71	−25,91	−24,01	−25,20	−35,17
Other debt heads (Net as above)	+2,47	−1,51	+4,10	+71	+1,14	+1,40
TOTAL DEBT AND REMITTANCE TRANSACTIONS	−1,12	−4,94	−15,50	−21,51	−20,28	−32,43
GRAND TOTAL RECEIPTS AND ISSUES	+98	−2,54	· 4,85	−0,51	+2,74	−1,68
Opening Cash Balance in Treasuries and Presidency Banks	10,29	13,83	16,12	17,80	15,50	17,80
Closing Cash Balance in Treasuries and Presidency Banks	11,27	11,29	11,27	11,29	18,24	16,12

W. S. MEYER,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

POST OFFICE.

Calcutta, the 18th January 1906.

No. 455—15.—Comparative Statement for the half-year, which ended on the 30th September 1905, showing the estimated number of letters, postcards, newspapers and packets given out for delivery at all post offices in India, and the actual number of parcels posted, as compared with the figures for the half-year, which ended on the 30th September 1904.

CLASSES OF POSTAL ARTICLES.	Half-year ending 30th September 1904.	Half-year ending 30th September 1905.	Percentage of increase (+) or decrease (—) during half-year ending 30th September 1905, as compared with half-year ending 30th September 1904.
* Letters, Unregistered	134,954,000	143,591,000	+6·40
* Ditto, Registered	6,597,000	7,191,000	+9·00
* Postcards	143 342,000	154,979,000	+8·12
* Registered Newspapers	17,9 .0,000	19,003,000	+5·60
* Book and Pattern Packets, Unregistered	17,589,000	20,106,000	+14·31
* Ditto, Registered	455,000	524,000	+15·16
† Registered Parcels	1,473,181	1,588,777	+7·85
† Unregistered Parcels	708,912	827,362	+16·71
TOTAL (in round figures)	323,115,000	347,810,000	+7·64

* Computed on the enumerations made in the second week of August.
† Actual postings.

W. L. HARVEY,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 19th January 1906.

APPOINTMENTS.

INDIAN ARMY.

No. 40.—The undermentioned officers are admitted to the Indian Army with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Lieutenant Percival St. George Mansergh, 1st Battalion, East Lancashire Regiment, attached as supernumerary to the 2nd Battalion, East Lancashire Regiment; officiating Double Company Officer, 124th Duchess of Connanght's Own Baluchistan Infantry,—15th December 1905.

Second-Lieutenants:—

Frederick Eckstein Hunt, D.S.O., 1st Battalion, Royal Lancaster Regiment, attached as a supernumerary to the 2nd Battalion, Connaught Rangers; Double Company Officer, 125th Napier's Rifles,—15th December 1905.

Charles Robert Lewis Fitzgerald, 1st Battalion, Northumberland Fusiliers, attached as a supernumerary to the 2nd Battalion, East Surrey Regiment; Double Company Officer, 126th Baluchistan Infantry,—14th December 1905.

Harry George Claude Hynes, 2nd Battalion, Essex Regiment, attached as a supernumerary to the 1st Battalion, Northamptonshire Regiment; officiating Double Company Officer, 74th Punjabis,—16th December 1905.

Hugh Gordon Brodie, Lincolnshire Regiment, attached as a supernumerary to the 1st Battalion, Lincolnshire Regiment; Double Company Officer, 103rd Mahratta Light Infantry,—11th December 1905.

Patrick Alexander Allan, 1st Battalion, East Surrey Regiment, attached as a supernumerary to the 2nd Battalion, Welsh Regiment; officiating Double Company Officer, 69th Punjabis,—14th December 1905.

Second-Lieutenants Fitzgerald, Hunt and Hynes, are promoted to the rank of Lieutenant in the Indian Army, subject to His Majesty's approval, with effect from the 15th, 14th and 16th December 1905, respectively.

MEDICAL DEPARTMENT.

No. 41.—Lieutenant-Colonel D. O'Sullivan, F.R.C.S.I., Royal Army Medical Corps, is granted the temporary rank of Colonel whilst officiating as Principal Medical Officer of a Brigade, with effect from the 16th December 1905.

LONDON GAZETTE.

No. 42.—The following extract is published for general information:—

"London Gazette, dated 19th December 1905, page 9088."

WAR OFFICE, PALL MALL,
19th December 1905.

* * * * * *

MEMORANDA.

* * * * * *

Lieutenant-Colonel Sir William R. Hooper, K.C.S.I., retired pay Indian Medical Service, is granted the honorary rank of Colonel on appointment as King's Honorary Surgeon. Dated 6th August 1904.

* * * * * *

PENSIONS.

WARRANT OFFICERS.

No. 43.—Sub-Conductor W. L. Emery, Public Works Department, Madras, has been transferred to the pension establishment.

PROMOTIONS.

INDIAN ARMY.

No. 44.—The following promotions are made, subject to His Majesty's approval:—

Majors to be Lieutenant-Colonels.

20th December 1905.

Charles Robert Keate, 90th Punjabis.

14th January 1906.

David Montgomery Thompson, Supply and Transport Corps.
Douglas Craven Phillott, 23rd Cavalry (Frontier Force).
Frank James Brook Campbell, Supernumerary List.
Hugh David McIntyre, 10th Gurkha Rifles.
Clement George Parsons, Supernumerary List.

SUPPLY AND TRANSPORT CORPS.

Northern and Eastern Commands.

No. 45.—Sergeant Thomas Vivian Power to be Sub-Conductor, *vice* Sub-Conductor F. W. H. Baldwin resigned the service; with effect from the 10th September 1905.

No. 46.—Consequent on the return from Somaliland leave of Assistant Commissary and honorary Lieutenant G. Tacchi the following become supernumerary to complement:—

Assistant Commissary and honorary Lieutenant W. H. Dare,

Conductor R. J. Holmes,

Sub-Conductor T. V. Power,—

with effect from the 2nd October 1905.

No. 47.—Deputy Commissary and honorary Captain John James Canterbury to be Commissary;

Assistant Commissary and honorary Lieutenant David Griffiths to be Deputy Commissary and to have the honorary rank of Captain, subject to His Majesty's approval;

Assistant Commissary and honorary Lieutenant William Henry Dare (supernumerary to complement) to be absorbed in the grade of Assistant Commissary;

Conductor Richard John Holmes (supernumerary to complement), to be absorbed in the grade of Conductor;

Sub-Conductor Thomas Vivian Power (supernumerary to complement), to be absorbed in the grade of Sub-Conductor,—

vice Commissary and honorary Captain C. Batterbury retired; with effect from the 4th October 1905.

No. 48.—Sergeant Richard Henry Arthur Spargo to be Sub-Conductor, *vice* Sub-Conductor J. Norton transferred to the pension establishment; with effect from the 18th October 1905.

NATIVE ARMY.

No. 49.—The following promotion is made:—

57th Wilde's Rifles (Frontier Force).

Havildar Ganda Singh to be Jemadar, to fill an existing vacancy; with effect from the 16th April 1905.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Cossipore Artillery Volunteers.

No. 50.—Major-General Sir Edmond Roche Elles, G.C.I.E., K.C.B., Royal Artillery, resigns his commission as Honorary Colonel of the corps.

Northern Bengal Mounted Rifles.

No. 51.—Lieutenant Ernest Friedlander Ford resigns his commission.

Chota Nagpur Mounted Rifles.

No. 52.—William McFarlane, Esq., to be Captain;

Colin Campbell Macmillan, Gentleman, to be Lieutenant;

Charles Campbell, Gentleman, to be Second-Lieutenant,—

with effect from the 8th November 1905.

1st Punjab Volunteer Rifles.

No. 53.—Edward Leonard Bagshawe, Esq., to be Captain, *vice* Browne, resigned.

Naini Tal Volunteer Rifles.

No. 54.—Major John Garvie, Indian Medical Service, to be medical officer, *vice* Young, resigned; with effect from the 15th December 1905.

Moulmein Volunteer Rifles.

No. 55.—Lieutenant-Colonel Allan Stopford Fleming resigns his commission, with effect from the 9th December 1905.

Rangoon Volunteer Rifles.

No. 56.—Second-Lieutenants Loftus Anthony Rozario and John Alexander Polson to be Lieutenants, to complete the establishment.

John Louis Leo Goss and George Jameson Swann, Gentlemen, to be Second-Lieutenants, to complete the establishment.

Sind Volunteer Rifles.

No. 57.—Captain Frederick Robert Bader to be Major, to fill an existing vacancy; with effect from the 20th December 1905.

Coorg and Mysore Rifles.

No. 58.—Lieutenant Herbert Martin Mann to be Captain, *vice* Lambert promoted.

Second-Lieutenant Henry Thomas Shaw to be Lieutenant, *vice* Mann promoted.

Second (Presidency) Battalion, Calcutta Volunteer Rifles.

No. 59.—Surgeon-Lieutenant Alfred George Newell, M.D., to be Surgeon-Captain, with effect from the 15th December 1905.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 3.—The following appointment to the Royal Indian Marine has been made by the Right Hon'ble the Secretary of State for India, with effect from the 11th July 1905:—

To be Sub-Lieutenant.

Vereker Claude Bowles.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Fort William, the 19th January 1906.

Statement of Deposits on account of Estates between the 13th and 19th January 1906.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Date to which claims will be received.
					R a. p.	
William Hayes Clifford.*	Sub-Conductor.	Supply and Transport Corps.	13th February 1905.	Testate	302 8 10	18th March 1906.

* *Next-of-kin.*—*Sister*—Mrs. Bridget Maloney.
Address—Martinstown, Kilmallock Co., Limerick, Ireland.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 15th January 1906.

No. 6.—Mr. M. Y. Grant, Traffic Inspector, Eastern Bengal State Railway, is appointed to officiate as Assistant Traffic Superintendent, with effect from the 21st December 1905, and until further orders.

The 16th January 1906.

No. 7.—CORRIGENDUM.—In Government of India Public Works Department Notification No. 76 Railways, dated 25th February 1904, *for* "Ernest Grosvenor Rodwell" *read* "Ernest Gravenor Rodwell."

The 17th January 1906.

No. 8.—It is hereby notified, for general information, that the Railway Board have sanctioned the survey of a line of railway from Khanpur station on the North Western Railway to Chachran on the left bank of the Indus, a distance of about 22 miles.

2. The survey has been placed under the control of the Manager, North Western Railway, and will be known as the Khanpur-Chachran Railway Survey.

The 18th January 1906.

No. 9.—In continuation of Government of India Public Works Department Notification No. 57, dated the 11th February 1904, it is hereby notified for general information that the Railway Board have now sanctioned a detailed survey being made by the agency of the North Western Railway Administration for a line of railway from Shorkot Road Station to Chichoki, a distance of about 130 miles.

The survey has been placed under the control of the Manager, North Western Railway, and will be known as the Shorkot Road-Chichoki Railway Survey.

No. 10.—With reference to Railway Board Notification No. 269, dated the 14th December 1905, Mr. M. S. S. O'Connor, District Traffic Superintendent, in Class II, grade 3, of the Superior Revenue Establishment of State Railways, is promoted to class II, grade 2, sub. *pro tem.*, with effect from the 22nd December 1905.

No. 11.—Mr. F. V. Tayler, Executive Engineer, 1st grade, and Assistant Manager, North Western Railway, is appointed, as a temporary measure, to officiate as Deputy Manager of that Railway in class I, grade 3, of the Superior Revenue Establishment of State Railways, *vice* Brevet Lieutenant-Colonel C. H. Cowie, R.E., on leave and until further orders.

No. 12.—With reference to Railway Board Notification No. 11, dated the 18th January 1906, Rai Sahib Bishan Das, Personal Assistant to the Manager, North Western Railway, is appointed, as a temporary measure, to officiate as Assistant Manager on that Railway, *vice* Mr. F. V. Tayler appointed to officiate as Deputy Manager.

The 19th January 1906.

No. 13.—Mr. W. Leach, Locomotive Foreman and Honorary Assistant Locomotive Superintendent, Oudh and Rohilkhand Railway, will officiate as an Assistant Locomotive Superintendent in class III of the Superior Revenue Establishment of State Railways, with effect from the 24th January 1905 and until further orders.

No. 14.—Mr. F. Calderbank, Workshop Superintendent, Oudh and Rohilkhand Railway, officiated as an Assistant Locomotive Superintendent in class III of the Superior Revenue Establishment of State Railways from the 24th January to the 31st March 1905. From 1st April 1905 and until further orders, Mr. Calderbank will officiate as Assistant Carriage and Wagon Superintendent, Oudh and Rohilkhand Railway, in class III of the Superior Revenue Establishment.

No. 15.—Mr. H. G. F. Smith, Executive Engineer, 1st grade, State Railways, is permitted to retire from the service of Government under Article 465 of the Civil Service Regulations, with effect from the 22nd December 1905.

NEVILLE PRIESTLEY,
Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 20, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 17th November 1905.

From the 25th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 18th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Offg. Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

INVENTIONS and DESIGNS.

Calcutta, the 18th January 1906.

NOTIFICATION.

No. 191 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 13th January 1906:—

No. 20 of 1906.—George William Murray, of Messrs. Geo. Gahagan & Co., engineers, 271 of Bellasis road, Byculla, Bombay. *An improved boundary fencing.*

No. 21 of 1906.—Rudolf Braun, electrical engineer, of Westinghouse Works, Trafford Park, Manchester, England. *Improvements in operating rotating apparatus by means of single-phase commutator electric motors supplied from polyphase circuits.*

No. 22 of 1906.—Dr. Heinrich Colloseus, chemist, of Pragerstrasse 29, Berlin, in the empire of Germany. *Improvements in apparatus for pulverising blast-furnace slag.*

No. 23 of 1906.—Dr. Heinrich Colloseus, chemist, of Pragerstrasse 29, Berlin, in the empire of Germany. *Improvements in the manufacture of cement from furnace slag.*

No. 24 of 1906.—William Henry Lock, a director of Linotype and Machinery, Limited, of 188 and 189 Fleet street, London, and Frederick William Sutcliffe, engineer, of the Linotype Depôt, Mercer's Avenue, Endell street, London, in the county of Middlesex, England. *Improvements in linotype machines.*

No 25 of 1906.—Thomas Forrest Smith, cabinet maker, of 2 Market, Blackburn, in the county of Lancaster, England. *Improvements in humidifiers for moistening the warp threads of looms when weaving.*

No. 26 of 1906.—Jacob Aivaz, merchant, and Henryk Kurkiewicz, gentleman, both of 125 Nevsky, St. Petersburg, Russia. *Improvements in or relating to machines for filling tobacco into paper tubes in the manufacture of cigarettes.*

No. 27 of 1906.—Ralph Waldo Webster, of the firm of H. J. West and Company, Limited, engineers, of 116 Southwark bridge road, in the county of Surrey, England. *Improvements in cotton gins and wool-burrers.*

No. 28 of 1906.—Ralph Waldo Webster, engineer, of Greenbank, Weybridge, in the county of Surrey, England. *Improvements in cotton gins and the like.*

No. 29 of 1906.—Edward Brice Killen, engineer, late of 2 Kensington Villas, Bangor, Co. Down, Ireland, but now of 52 Queen Victoria street, London. *Improvements in or relating to pneumatic tyres.*

No. 30 of 1906.—Akshoya Kumar Majumdar, pleader, Judge's Court, Mymensing, East Bengal and Assam. *"Tarunia" or a form of wood-substitute.*

No. 31 of 1906.—Augustus Henry Sparling, superintendent, Government Workshops and Postal Press, Aligarh. *Improvements in and relating to portmanteau locks, also applicable to other locks and padlocks.*

No. 192 P.—THE undermentioned design has been registered, under the provisions of the Inventions and Designs Act, 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma. This and other designs are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's

office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 1 of 1906.—Ernest Edward Tooth, contractor to the Military Department, of 11 Elphinstone road, Poona. *A pictorial cover for exercise books used in military schools.*

No. 193 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 73 of 1905.—Alfred Julius Boult, chartered patent agent, of 111 Hatton Garden, London, England. *Improvements in or relating to typographic machines.* (Specification filed 22 December 1905.)

No. 168 of 1905.—Francois Fernand Bourdil, engineer, 56 Avenue d'Jena, Paris, France. *An improved microphone.* (Specification filed 22 December 1905.)

No. 192 of 1905.—Heinrich Rosenberg, merchant, of 21 Liechtensteinstrasse, Vienna, Austrian empire, and Emanuel Rosenberg, doctor of technical science, of No. 5 Kirchstrasse, Berlin, Prussia, German empire. *Improvements in self-regulating dynamos.* (Specification filed 9 January 1906.)

No. 256 of 1905.—Lewis Sturge Hollings, engineer, of 249 Birchfield road, Handsworth, in the county of Stafford, England. *Improvements in cartridge holders or chargers for magazine rifles.* (Specification filed 22 December 1905.)

No. 258 of 1905.—Constant Lecaime, engineer, of Ambares, in the republic of France. *Improvements in and relating to rotary engines.* (Specification filed 3 January 1906.)

No. 259 of 1905.—The Portable Folding Mosquito Bar Frame Company, of Galveston, county of Galveston, state of Texas, United States of America. *A portable folding mosquito bar frame.* (Specification filed 3 January 1906.)

No. 262 of 1905.—William Chamberlain and Arthur Chamberlain, machinists, of Spa Lane Works, Wigston Magna, in the county of Leicester, England. *Improvements in and relating to brakes for cycles and the like.* (Specification filed 9 January 1906.)

No. 268 of 1905.—La Société Générale de Soie Artificielle par le Procédé Viscose, of 21 Place de Brouckere, Brussels, in the kingdom of Belgium. *Improvements in apparatus for filtering and pumping, or regulating the flow of solutions of cellulose and the like.* (Specification filed 10 January 1906.)

No. 275 of 1905.—The Morgan Crucible Company, Limited, manufacturers, of Battersea Works, Battersea, in the county of London, England. *Improvements in commutator brushes.* (Specification filed 8 January 1906.)

No. 276 of 1905.—Thomas Mills Anderson and Roscoe Wormald, engineers and merchants, both of 13 Clegg street, Oldham, in the county of Lancaster, kingdom of Great Britain. *Improvements in machines for rolling screw nut-blanks.* (Specification filed 8 January 1906.)

No. 500 of 1905.—Eardley Stafford Andrews, proprietor of the firm of Stafford and Company, coach-builders, of No. 67 Bentinck street, Calcutta. *Improvements in carriage blinds.* (Specification filed 9 January 1906.)

No. 503 of 1905.—The Lamson Paragon Supply Company, Limited, a company organized under the Companies' Acts of Great Britain at Paragon Works, Canning Town, London, England. *Paper creasing, severing, and delivery mechanism applicable for printing and like machines.* (Specification filed 22 December 1905.)

No. 520 of 1905.—Joyce Mary Deacon, no occupation, of 10 Bank street, Teignmouth, in the county of Devonshire, England. *Improvements in shirts.* (Specification filed 5 January 1906.)

No. 512 of 1905.—Sidney Read Bellingham, artist, of Rydal, in the state of New South Wales, commonwealth of Australia. *Improvements in animal feed boxes.* (Specification filed 10 January 1906.)

No. 194 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each :—

No. 14 of 1893.—Samuel Edward Hasking. *An improved process and apparatus for vulcanising wood.* (From 1 August 1906 to 1 August 1907.)

No. 76 of 1893.—William Jackson. *Improvements in air heating stoves, more especially intended for use with machinery or apparatus for drying tea.* (From 22 June 1906 to 22 June 1907.)

No. 347 of 1893.—William Jackson. *Improvements in apparatus for subjecting materials to the action of hot air or for analogous operations, more especially intended for use in drying tea leaves, coffee, and other produce.* (From 22 December 1906 to 22 December 1907.)

No. 181 of 1894.—Jean Reuse. *A new or improved machine for the manufacture of cigars.* (From 10 January 1906 to 10 January 1907.)

No. 292 of 1895.—William R. Aveline. *An improvement in latrines for natives.* (From 11 January 1906 to 11 January 1907.)

No. 178 of 1896.—Arthur Weinberg. *The production of polyazo-dyestuffs from gamma-amidonaphtol-sulpho acid.* (From 19 January 1906 to 19 January 1907.)

No. 208 of 1897.—William Thomas Owen and Thomas Thatcher. *An improved composition applied to the permanent-way of railways to destroy vegetation, preserve the timber from decay, and the rails and fastenings from oxidation.* (From 19 January 1906 to 19 January 1907.)

No. 490 of 1897.—The American Railway Electric Light Company. *Improvements in means for use in lighting railway cars or carriages by electricity and for regulating the current for the same.* (From 10 March 1906 to 10 March 1907.)

No. 316 of 1898.—Alister MacNab. *Improvements in apparatus for pulverising and purifying salt and other substances.* (From 30 December 1905 to 30 December 1907.)

No. 370 of 1898.—Auguste Collette Fils and Auguste Boidin. *Improvements in apparatus for the manufacture of alcohol by saccharification and fermentation by means of mucedineæ.* (From 14 April 1906 to 14 April 1907.)

No. 165 of 1899.—William Jackson. *Improvements in apparatus for sifting, sorting, and classifying tea, or other products, or materials.* (From 17 June 1906 to 17 June 1907.)

No. 76 of 1900.—William Jackson. *Improvements in apparatus for dividing tea leaves, coffee, and other materials.* (From 24 September 1906 to 24 September 1907.)

No. 87 of 1900.—Charles Woodbury Stevens. *Processes for the manufacture of artificial stone.* (From 9 January 1906 to 9 January 1907.)

No. 225 of 1900.—Roland Hayes Gahagan. *An improvement in taps to prevent waste.* (From 18 January 1906 to 18 January 1907.)

No. 239 of 1900.—Roland Hayes Gahagan. *Improvement of planing machines.* (From 28 January 1906 to 28 January 1907.)

No. 424 of 1900.—Ernest Rowland Hill. *Improvements in electro-pneumatic controlling apparatus.* (From 10 June 1906 to 10 June 1907.)

No. 93 of 1901.—The Linotype Company, Limited. *An improved type justifying machine.* (From 15 January 1906 to 15 January 1907.)

No. 225 of 1901.—The Linotype Company, Limited. *Improvements in machinery for loading type, type matrices, or similar matter into the channels of type or matrix distributing machines.* (From 10 January 1906 to 10 January 1907.)

No. 226 of 1901.—The Linotype Company, Limited. *Improvements in moulds for casting lines of type.* (From 10 January 1906 to 10 January 1907.)

No. 259 of 1901.—Arthur Harold Abbott. *A new or improved punkah pulling machine.* (From 18 January 1906 to 18 January 1907.)

No. 260 of 1901.—Thomas Alva Edison. *Improvements in storage batteries.* (From 22 January 1906 to 22 January 1907.)

No. 345 of 1901.—Arthur Burden Campbell Rogers. *A process and the manner of producing, preparing, and making compressed "bhusa" into bales of a particular weight.* (From 18 January 1906 to 18 January 1907.)

No. 398 of 1901.—The Hall Signal Company. *Improvements in signal apparatus.* (From 13 January 1906 to 13 January 1907.)

No. 367 of 1902.—William Jackson. *Improvements in apparatus for rolling tea-leaf and the like.* (From 28 April 1907 to 28 April 1908.)

No. 195 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 346 of 1900.—Hjalmar Lange. *Improvements relating to the soldering of aluminium.* (Specification filed 9 October 1901.)

No. 419 of 1900.—The International Chemical Company. *Improvements in alkaline earth silicides and in a combination of silicon and hydrogen, and process for their manufacture.* (Specification filed 7 October 1901.)

No. 177 of 1901.—Thomas Hammill Hicks and Samuel Rockwell Alden. *Improvements in apparatus for recovering amalgamable metals and arsenic from ores.* (Specification filed 11 October 1901.)

No. 207 of 1901.—The Cosmopolitan Power Company. *Improvements in the art of condensing steam or cooling liquids.* (Specification filed 11 October 1901.)

No. 266 of 1901.—Messrs. Ernsthausen, Limited. *Improvement of indigo manufacture.* (Specification filed 10 October 1901.)

No. 273 of 1901.—James Baker. *Improvements in bicycles driven partly by the rider's weight.* (Specification filed 11 October 1901.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

NOTICES.

All communications relating to applications for leave to file specifications and for registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, 2 Bankshall Street, Calcutta.

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895, in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo. volumes, paper cover, 13 annas or *1s. 1d.* Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Department of Commerce and Industry, 2 Bankshall Street, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE.

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1905 the price of these articles will be as follows:—

Quinine	1-pound tin,	R16, or	post-free,	R16-8
	½ „	R8	„	R8-6
	¼ „	R4	„	R4-6
Cinchonidine	1 „	R12	„	R12-8
	½ „	R6	„	R6-6
	¼ „	R3	„	R3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates:—

1 lb tin	R16	or post-free	R16-8.
½ lb „	R8	„	R8-6.
¼ lb „	R4	„	R4-4.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903, 1903-1904 and 1904-1905 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are :— Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

D. C. PHILLOTT, Major,
Offg. Secretary, Board of Examiners.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 16th January 1906.

LIABILITIES.	R	a.	p.
Capital paid up	2,00,00,000	0	0
Reserve Fund	1,40,00,000	0	0
Public Deposits at Head Office . 76,58,793 1 0 (R a. p.) Public Deposits at Branches 71,45,418 10 1	1,48,04,211	11	1
Other Deposits at Head Office and Branches	12,00,34,350	10	11
Bank Post Bills, etc.	33,13,127	13	4
Sundries	14,09,055	9	8
RUPEES	17,35,60,745	13	0

ASSETS.	R	a.	p.
Government Securities	1,08,70,124	0	0
Other authorized Investments	71,19,258	3	6
Loans on Government and other authorized Securities	4,18,70,251	0	0
Accounts of Credit on Government and other authorized Securities	3,62,53,663	1	11
Bills discounted and purchased	3,13,18,578	1	9
Balances with other Banks	14,95,035	3	4
Bullion	...		
Dead Stock	18,57,840	10	9
Stamps	11,782	4	0
Sundries	10,41,391	13	5
	13,18,37,924	6	8
Cash and Currency Notes at Head Office *1,86,38,574 14 2 (R a. p.) Cash and Currency Notes at Branches †2,30,84,246 8 2	4,17,22,821	6	4
RUPEES	17,35,60,745	13	0

* Includes Sovs. and ½ Sovs., value R5,40,270 0 0
† Do. do. do. „ 4,21,447 8 0
R9,61,717 8 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 18th January 1906.

C. M. BASTIN,
Offg. Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 8 per cent.
Percentage 29·89.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th January 1906.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS							4 PER CENT. LOANS							4½ PER CENT. LOANS			GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1900-01.	of 1893-94.	TOTAL.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	of 1870.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	TOTAL.	
Balance of 31st December 1905	89,09,100	1,59,89,600	10,16,01,300	2,21,69,200	1,19,94,300	13,46,600	...	15,31,01,000	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,21,03,333
Add— Amount of transferred to in London . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to	...	...	...		...		..	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to .	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	..	...	...	...
Amount enfaced at Calcutta between 1st and 15th January 1906 . . .	...	...	3,54,000	7,000	1,000	...	...	3,62,000	...	..	..	...	...	...	..	...	..	...	3,62,000
	89,09,100	1,59,89,600	10,19,55,300	2,21,76,200	1,19,95,300	13,46,600	...	15,34,63,000	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,24,65,333
Deduct— Amount written off in the London Registers. . .	...	50,000	2,50,000	...	5,500	...	...	3,05,500	...	...	...	...	...	...	...	..	...	...	3,05,500
Balance on 15th January 1906 .	89,09,100	1,50,39,600	10,17,05,300	2,21,76,200	1,19,89,800	13,46,600	...	15,31,57,500	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,21,59,833

NOTE.—From 9th June 1867 to 15th Nov. 1905 enfaced from India 11,406 lakhs, re-transferred from London 11,122 lakhs.
" 16th Nov. 1905 " 30th " " ditto 1 lakh. ditto 4 "
" 1st Dec. " " 15th Dec. " ditto 6 lakhs. ditto 14 "
" 16th " " " 31st " ditto ... ditto 1 "
" 1st Jan. 1906 " 15th Jan. 1906 ditto 4 lakhs. ditto 3 "

11,417 lakhs. 11,144 lakhs.
11,144 "

Balance against India . 273 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 17th January 1906.

W. D. CRUICKSHANK,
Secretary and Treasurer.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 17th January 1906.

Abstract of the accounts of the Department of Issue of Paper Currency on the 15th January 1906.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.											REMARKS.
				COIN AND BULLION.*								SECURITIES (PURCHASE PRICE).			
				In India.				In England.		In Transit between India and England.					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.†	Other Silver Bullion (Ingot Reserve).	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.	TOTAL.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R (a)	R (b)	R	
Calcutta	53,50,000	16,70,13,380	17,23,63,380	1,86,20,698	*4,14,64,276	66,28,677	...	8,25,00,006	...	...	75,00,000	9,99,99,946	2,00,00,000	27,67,13,603	(a) Nominal value—R10,20,81,500
Allahabad	...	2,08,46,165	2,08,46,165	61,36,649	31,74,090	...	...	...	...	...	...	...	...	93,10,739	(b) „ „ R2,13,54,697
Lahore	...	2,91,20,705	2,91,20,705	48,94,871	66,67,027	...	...	...	...	...	...	...	...	1,15,61,898	
Bombay	98,77,445	9,82,58,625	10,81,36,070	1,56,84,685	3,63,82,155	36,16,535	...	...	...	...	78,48,000	...	...	6,35,31,375	
Karachi	...	1,06,45,940	1,06,45,940	26,22,720	6,11,010	...	...	...	...	...	...	...	...	32,33,730	
Madras	15,91,695	4,36,58,805	4,52,50,500	63,85,240	37,14,900	...	...	...	...	...	...	...	...	1,01,00,140	
Calicut	...	12,61,920	12,61,920	5,84,610	43,020	...	...	...	...	...	...	...	...	6,27,630	
Rangoon	...	1,56,54,040	1,56,54,040	2,34,35,385	31,49,175	...	...	...	...	...	...	...	...	2,65,84,560	
	1,68,19,140	38,64,59,580	40,32,78,720	7,83,64,858	9,52,05,653	1,02,45,212	...	8,25,00,006	...	...	1,53,48,000	9,99,99,946	2,00,00,000	40,16,63,675	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			27,15,045	*Deduct*—Amount due on Bills drawn by one circle on another										11,00,000	
TOTAL CIRCULATION R			40,05,63,675									TOTAL RESERVE R		40,05,63,675	

* There was no transfer of Gold between the Paper Currency Reserve and the Gold Reserve Fund during the week ending 15th January 1906.

† In addition to amounts shown in columns 9 and 14 about 119 lakhs of tolas of Silver have been purchased from treasury funds.

A. F. COX,

Head Commissioner of Paper Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 8TH TO 15TH JANUARY 1906.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native States coin.	Total.	New Rupees and small coin delivered to Treasuries and Currency Department.	New Rupees made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coin.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	46	...	...	46	37	...	37	...	19	57*	3	79	...	...	...
Bombay	63	3	...	66	47	...	47	...	17	67†	3	87	...	...	...

* Exclusive of 43 of purchased silver brought on the Mint premises but not yet received and inclusive of 11 of perfect rupees ready for delivery.
† Exclusive of 63 of purchased silver brought on the Mint premises but not yet received.

C. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 18th January 1906.

THE HON'BLE THE OFFICIATING AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Sibi, the 10th January 1906.

No. 97-S.—Under section 2, sub-section (i), of the Quetta Municipal Law, 1896, the Agent to the Governor-General is pleased to extend the limits of the Quetta Municipality, defined in this office Notification No. 4910, dated the 17th October 1905, as described in the schedule hereto annexed :—

Boundary Pillars.	Description.	Forward bearings.	Distance in feet.
		Deg. Min.	
C. B. P. 3 to M. B. P. 1a.	From Cantonment boundary piller No. 3, the boundary runs in a southerly direction to Municipal boundary pillar No. 1a, which is situated at the corner of Gymkhana and Jail road junction.	167 10	1,624
1a to 2a	From pillar No. 1a, the boundary runs in a southerly direction to pillar No. 2a.	186 35	1,160
2a to 3a	From pillar No. 2a, the boundary runs in a southerly direction to pillar No. 3a, which is situated beyond the Forest Nursery.	225 12	199
3a to 4a	From pillar No. 3a, the boundary runs in a southerly direction to pillar No. 4a, which is situated near Raisani Karez.	219 25	1,276
4a to 5a	From pillar No. 4a, the boundary runs in a southerly direction to pillar No. 5a.	200 15	851
5a to 6a	From pillar No. 5a, the boundary runs in a southerly direction to pillar No. 6a, which is situated near Karez.	189 45	3,563
6a to 7a	From pillar No. 6a, the boundary runs in an easterly direction to pillar No. 7a, which is situated on the south west corner of Railway boundary.	99 26	772
7a to 8a	From pillar No. 7a, the boundary runs in a northerly direction to pillar No. 8a.	12 45	1,298
8a to 9a	From pillar No. 8a, the boundary runs in a northerly direction to pillar No. 9a.	5 30	620
9a to 10a	From pillar No. 9a, the boundary runs in a northerly direction to pillar No. 10a.	39 00	246
10a to 11a	From pillar No. 10a, the boundary runs in a northerly direction to pillar No. 11a.	18 15	357
11a to 12a	From pillar No. 11a, the boundary runs in a northerly direction to pillar No. 12a.	24 45	445
12a to 13a	From pillar No. 12a, the boundary runs in a westerly direction to pillar No. 13a.	280 30	778
13a to 14a	From pillar No. 13a, the boundary runs in a north-east direction to pillar No. 14a, which is situated near old Railway brick kiln.	44 45	903
14a to 15a	From pillar No. 14a, the boundary runs in an easterly direction to pillar No. 15a.	101 15	475
15a to 16a	From pillar No. 15a, the boundary runs in a northerly direction to pillar No. 16a, which is situated near Railway Dhobi Ghat.	11 00	1,570
16a to 17a	From pillar No. 16a, the boundary runs in a northerly direction to pillar No. 17a.	24 15	130
17a to 18a	From pillar No. 17a, the boundary runs in a northerly direction to pillar No. 18a.	35 15	498
18a to 19a	From pillar No. 18a, the boundary runs in a northerly direction to pillar No. 19a.	30 45	77
19a to 20a	From pillar No. 19a, the boundary runs in a northerly direction to pillar No. 20a.	2 30	543
20a to 21a	From pillar No. 20a, the boundary runs in a northerly direction to pillar No. 21a.	3 30	84
21a to 22a	From pillar No. 21a, the boundary runs in a northerly direction to pillar No. 22a.	8 45	54

Boundary Pillars.	Description.	Forward bearings.	Distance in feet.
		Deg. Min.	
22a to 23a	From pillar No. 22a, the boundary runs in a northerly direction to pillar No. 23a.	21 45	60
23a to 24a	From pillar No. 23a, the boundary runs in a north-east direction to pillar No. 24a, which is situated on Gymkhana road.	67 30	14
24a to 25a	From pillar No. 24a, the boundary runs in a northerly direction to pillar No. 25a.	351 00	49
25a to 26a	From pillar No. 25a, the boundary runs in a northerly direction to pillar No. 26a.	360 00	777
26a to 27a	From pillar No. 26a, the boundary runs in a northerly direction to pillar No. 27a.	5 45	366
27a to 28a	From pillar No. 27a, the boundary runs in a northerly direction to pillar No. 28a, which is situated on the north bank of Habib.	2 00	500
228a to C. B. P. No. 3.	From pillar No. 28a, the boundary runs in a westerly directon along the north bank of the Habib Nala to C. B. P. No. 3.	293 00	1,180

No. 98-S.—The Hon'ble the Agent to the Governor-General in Baluchistan is pleased to direct that the following addition be made to rule 16 of the Rules for the collection of octroi duties at Quetta :—

The time of exemption allowed for goods in transit between India and Persia or Afghanistan, stored in the Seistan Serai, shall be three months.

By order,

J. B. WOOD,
First Assistant.

THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 17th January 1906.

No. 241.—In exercise of the powers conferred by section 17, sub-section (2), of the Cantonments Act, 1889 (XIII of 1889), as applied to the territories administered by the Agent to the Governor-General in Baluchistan by the Baluchistan Agency Laws Law, 1890, and with the previous sanction of the Governor-General in Council, the said Agent is pleased to direct that in rule 2, sub-rule (1), of the Rules for the assessment and recovery of the conservancy tax applied to the Quetta Cantonment by Notification No. 4613-B., dated the 23rd April 1901, before the words " to which it applies " the words " preceding that " shall be added.

By order,

DENYS DES. BRAY,
Second Assistant.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates :—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ " .	3-12	4-8	6
¼ " .	1-14	2-4	4

THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 6th January 1906.

No. 82.—It is hereby notified that the holidays to be observed in Public Offices in the Quetta District which are specified in the schedule below are public holidays within the meaning of Section 25 of the Negotiable Instruments Act, XXVI of 1881.

SCHEDULE.

List of holidays for Public Offices during the year 1906.

Name of holiday.	Dates on which they fall.	Day or days of the week.	Number of days.	*REMARKS.
GENERAL HOLIDAY.				
All Sundays	. . . .	. . . .	52	
Proclamation Day	1st January	Monday	1	
King-Emperor's Birthday	26th June	Tuesday	1	
CHRISTIAN HOLIDAYS.				
Good Friday	13th April	Friday	1	
Saturday before Easter	14th "	Saturday	1	
Easter Monday	16th "	Monday	1	
Christmas vacations	24th to 31st Decr.	Monday to Monday	7	
HINDU HOLIDAYS.				
Basant Panchmi	29th January	Monday	1	
Sheoratri	21st February	Wednesday	1	
Holi	10th March	Saturday	1	
Baisakhi	13th April	Friday	1	
Salono	4th August	Saturday	1	
Janam Ashtmi	11th August	Saturday	1	
Dasehra	25th to 27th Septr.	Tuesday to Thursday	3	
Dewali	17th October	Wednesday	1	
MUHAMMADAN HOLIDAYS.				
Id-ul-Zuha *	5th or 6th February	Monday or Tuesday	1	* Subject to the appearance of the moon.
Muharram	5th to 7th March	Monday to Wednesday	3	
Bara Wafat	7th May	Monday	1	
Shab-i-Barat	4th October	Thursday	1	
Id-ul-Fitar*	19th or 20th Novr.	Monday or Tuesday	1	* Ditto.

By order,

DENYS DE S. BRAY,
Second Assistant.

NORTH-WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 11th January 1906.

No. 1.—Captain C. W. Wilkinson, R.E., Executive Engineer, 2nd grade, is granted, under Articles 233, 246, 260 and 308 of the Civil Service Regulations, combined leave for 10 months, *viz.*, privilege leave for 2 months and 29 days and furlough for the remaining period, with effect from the 15th January 1906, or such subsequent date as he may be permitted to avail himself of it.

S. FINNEY,
Manager, North-Western Railway.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 12th January 1906.

No. 2.—The services of 2nd class Assistant Surgeon N. S. Harvey, Indian Subordinate Medical Department, are placed at the disposal of the Government of the United Provinces of Agra and Oudh, with effect from 4th December 1905.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 15th January 1906.

No. 43.—Offices reported opened and closed during the week ending 13th January 1906:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Bihia	Bihar	6th January	Opened.
Kharadur	Sind and Baluchistan	9th January	Ditto.
Madras-Choolai	Madras	8th January	Ditto.
	Railway Telegraph Offices.		
Bhongaon	East Indian Railway	1st January	Opened.
Mohammadabad	Ditto	1st January	Ditto.
Mota	Ditto	1st January	Ditto.
Pachperwa	Bengal and North-Western Railway	2nd January	Ditto.
Ugarpur	East Indian Railway	1st January	Ditto.

The following alteration in the name of a Railway Telegraph Office is notified:—

On the Indian Midland Railway.

"Jajan" instead of "Saiyan".

A. L. H. PALMER,
Offg. Director, Traffic Branch.

The 15th January 1906.

No. 85.—Mr. T. D. Berrington, Director, is granted privilege leave for two months and twenty-nine days, under Article 260 of the Civil Service Regulations, in combination with furlough for nine months and two days under Articles 233 and 308 (*b*), with effect from the forenoon of the 4th January 1906.

The 19th January 1906.

No. 86.—Under conditions of Public Works Department Resolution No. 922-T. E., dated the 6th of July 1903, the following permanent promotions in the Superior Establishment of the Telegraph Department are sanctioned with effect from the dates shown opposite their names:—

Name.	From	To	REMARKS.
C. Landon	Assistant Superintendent, 4th grade.	Assistant Superintendent, 3rd grade.	From 1st October 1905.
G. H. Maxwell	Assistant Superintendent, 4th grade.	Assistant Superintendent, 3rd grade.	From 1st October 1905.

S. H. C. HUTCHINSON,
Director-General of Telegraphs.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from The Carabiniers Infantry, dated at Bangalore, this 13th day of January 1906.

Number, Rank, and Name—No. 5320, Private George Frederick Connally.
Age—21 years 6 months.
Height—5 feet 9½ inches.
Colour of—Complexion, dark; hair, dark brown; eyes, brown.
Trade—Fitter.
Date of enlistment—9th April 1904.
Place of enlistment—Fort St. George.
Parish and County in which born—Cannanore.

Date of desertion or absence—27th December 1905.
Place of desertion or absence—Bangalore.
Marks—Moles on angle of right scapula. Two small moles, one above and the other below, inner end of right clavicle. One small mole over 2nd right rib. Scar on inner side of right upper arm. Small scattered scars on right buttock. Scar on inner side of right thigh.
On furlough—1 year 9 months.

W. DORMER, Captain, for Colonel,
Commanding "The Carabiniers.

TREASURE TROVE.

NOTICE.

It is hereby notified, under section 5 of the Indian Treasure Trove Act, VI of 1878, that on the 10th of July 1905, treasure consisting of the undermentioned articles and valued at R224-7-9 was found by (1) Hadda Behara; (2) Dinna Naiko; (3) Bolia Naiko; (4) Boida; Naikani; (5) Tobi; (6) Koili; (7) Roibari; and (8) Suvarni of Chikkarada, Berhampore Taluq, Ganjam District, Madras Presidency, while digging in Government jirayati dry land S. No. 330, covered by patta No. 100 of Chikkarada in the possession of Ramo Behara.

(2) All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Ganjam at his office at Chatrapore on the 15th of May 1906 in order that the matter may be enquired into or determined according to law.

Description of Treasure.	Value. R	a.	p.
3 Large gold rings	138	2	0
2 Small Ditto	41	14	6
1 Small gold bar	14	10	0
1 Gold nose ornament	6	7	6
2 Flat pieces of gold	23	5	9
TOTAL	224	7	9

C. D. A. CROFTON,
For District Magistrate.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 12th January 1906.

No. 101-*Ap.*—Mr. J. C. Morgan, superintendent of post offices, 2nd grade, is granted privilege leave for 3 months, with effect from the 26th December 1905.

The following officiating appointments are made during his absence on privilege leave, or until further orders:—

With effect from the 26th December 1905.

Mr. Sorabji Jamshedji Lalkaka, superintendent of post offices, 3rd grade, to act in the 2nd grade;

Mr. A. J. Hughes, superintendent of post offices, 4th grade, to act in the 3rd grade;

Mr. L. F. B. D'Sa, superintendent of post offices, 5th grade, to act in the 4th grade.

With effect from the 1st January 1906.

Mr. Ratanji Naoroji Mehta to act as superintendent of post offices, 5th grade.

The 13th January 1906.

No. 127-*Ap.*—Mr. S. Seshachellum Naidu, superintendent of post offices, 3rd grade, is granted an extension of privilege leave for one month, with effect from the 4th January 1906.

No. 130-*Ap.*—Lala Raj Narayan, superintendent of railway mail service, 3rd grade, is granted privilege leave for one month, with effect from the 26th December 1905.

Babu Kunj Behari Lal is appointed to act as superintendent of railway mail service, 5th grade, during the absence on privilege leave of Lala Raj Narayan, or until further orders.

The 15th January 1906.

No. 179-*Ap.*—Mr. M. C. Byrne, superintendent of post offices, officiating in the 1st grade, is granted privilege leave for 1 month and 18 days, with effect from the 22nd December 1905.

Mr. B. J. C. Byrne is appointed to act as superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. M. C. Byrne, or until further orders.

The 17th January 1906.

No. 198-*Ap.*—Mr. V. Narayanasawmy Moodaliar, assistant postmaster, Madras, is granted privilege leave for 2 months, with effect from the 1st February 1906, or from the date on which he may avail himself of it.

Mr. E. W. Hawkins is appointed to act as assistant postmaster, Madras, during the absence on privilege leave of Mr. V. N. Moodaliar, or until further orders.

No. 206-*Ap.*—Babu Hemanta Kumar Raha, M. A., superintendent of post offices, 3rd grade, is granted privilege leave for 1 month, with effect from the 2nd January 1906.

Babu Surendra Benode Sinha, M. A., is appointed to act as superintendent of post offices, 5th grade, during the absence on privilege leave of Babu Hemanta Kumar Raha, or until further orders.

The 19th January 1906.

No. 234-*Ap.*—Mr. C. E. White, superintendent of post offices, 5th grade, is granted privilege leave for one month and 15 days, with effect from the 5th December 1905.

Babu Suresh Chandra Gupta, M.A., is appointed to act as superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. C. E. White or until further orders.

No. 238-*Ap.*—Mr. T. N. Murugiah Chetty, superintendent of post offices, 4th grade, is granted privilege leave for 3 months, with effect from the 4th January 1906.

A. U. FANSHAWE,
Director-General of the Post Office of India.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN RAJPUTANA.

NOTIFICATION.

Dated A. G. G.'s Camp, Rajputana, the 15th January 1906.

No. 112-178-*C.*—With reference to Foreign Department Notifications Nos. 286-I. and and 287-I., dated the 23 January 1884 as amended by Foreign Department Notification No. 1692-I. A., dated the 30th April 1901, the Hon'ble the Agent to the Governor-General in Rajputana is pleased to appoint Lieutenant R. A. Yule, I. A., to be the Magistrate of Abu. *vice* Lieutenent L. Birdwood, I. A., with effect from the afternoon of the 23rd December 1905.

By order,

C. C. WATSON,
First Assistant to the Agent to the Governor-General, Rajputana.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 18th January 1906.

No. 65.—Captain E. H. Payne, I.A., Military Accountant, 3rd class, is granted combined leave out of India (p. a.) for eight months, the first 90 days being privilege leave and the remaining period leave under the leave rules of 1886 for the Indian Army.—Pension service 17th year, commenced 21st September 1905.

No. 66.—The undermentioned officer has been granted an extension of leave by the Secretary of State for India :—

Captain A. W. Daldy, I. A., 121st Pioneers, Assistant Military Accountant, 1st class, for 10 days.

H. F. S. RAMSDEN, Colonel,
Officiating Accountant General, Military Department.

ROYAL INDIAN MARINE.

NOTIFICATIONS.

FURLOUGH AND LEAVE.

Bombay, the 12th January 1906.

No. 1.—The undermentioned Warrant Officer is permitted to proceed on furlough out of India on private affairs, under the leave rules contained in paragraph 130, Marine Regulations, India, Volume I, Part II ; the specified period to count from the date of being struck off duty :—

Gunner C. Kasaromalis, for 12 months.

No. 2.—The undermentioned officer is granted leave to proceed out of India on medical certificate, under the leave rules contained in paragraph 131, Marine Regulations, India Volume I, Part II ; the leave to have effect in India from the date of being struck off duty till the date of sailing ; the specified period to count from the date of leaving India :—

Sub-Lieutenant H. Gwyn, for 12 months.

F. H. ELDERTON,
for Director, Royal Indian Marin .

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 19th January 1906.

No. 143.—The following temporary promotions are made with effect from the 19th January 1906, *vice* Mr. T. A. Pope, Superintendent, 2nd grade, on furlough.

Mr. C. F. Erskine, Deputy Superintendent, 1st grade, to officiate as Superintendent, 2nd grade.

Captain H. L. Crosthwait, R.E., Deputy Superintendent, 2nd grade, to officiate as Deputy Superintendent, 1st grade.

Captain F. C. Hirst, I.A., Assistant Superintendent, 1st grade, to officiate as Deputy Superintendent, 2nd grade.

F. B. LONGE, Lieut.-Col., R.E,
Surveyor General of India.

II C

GOVERNMENT OF BENGAL—REVENUE DEPARTMENT.

Land Revenue Branch.

NOTIFICATION.

The 13th January 1906.

No. 202-*L.R.*—The following is published for general information, with reference to section 42 of the Land Acquisition Act, I of 1894.

R. W. CARLYLE,
Offg. Chief Secretary to the Government of Bengal.

Whereas the Wesleyan Methodist Missionary Trust Association, Limited, a Company duly registered under the English Companies Acts, 1862 to 1893, as an unlimited Company, having its capital divided into shares and having its registered office at No. 17, Bishopgate, within the City of London, England, has applied to the Local Government for the acquisition of the land measuring, more or less, 119 bighas, known as Mr. Anderson's garden, situated within the town and Municipality of Bankura, for the purpose of an Educational College to be erected thereon. And whereas the Local Government being satisfied by an enquiry held under its order that the said acquisition is needed for the construction of the said College, and such College is likely to prove useful to the public has consented to the said acquisition pursuant to the provisions of the Land Acquisition Act, 1894, on condition of the said Association entering into such agreement as is required by section 41 of the said Act. And whereas the said Association by its attorney has on the 27th November 1905 executed the agreement, a certified copy of which is attached to this deed:

Now these presents witness that it is hereby agreed and declared that the Secretary of State for India in Council accepts the said agreement executed on the 27th November 1905 on behalf of the Wesleyan Methodist Missionary Trust Association.

In witness whereof Kumar Ramendra Krishna Deb, Collector of Bankura, for and on behalf of the Secretary of State for India in Council has hereunto set his hand this day, 6th January one thousand nine hundred and six.

RAMENDRA KRISHNA DEB,
Collector of Bankura, for the Secretary of State for India in Council.

The 6th January 1906.

A certified copy of the agreement executed on the 27th November 1905 on behalf of the Wesleyan Methodist Missionary Trust Association has been attached to this.

ABINASH CHANDRA GUHA,
Special Sub-Registrar of Bankura.

The 6th January 1906.

Seal.

This agreement made and entered into the 27th day of November 1905 between the Secretary of State for India in Council (hereinafter referred to as the Secretary of State) of the one part and the Wesleyan Methodist Missionary Trust Association Limited a Company duly registered under the English Companies Acts 1862 to 1893 as an unlimited Company having its capital divided into shares and having its registered office at No. 17 Bishopgate within the City of London, England, who with his successors and asssigns is hereinafter referred to as the "said Association" of the other part.

Whereas the said Association has applied to the Local Government for the acquisition of the land measuring more or less 119 bighas known as Mr. Anderson's garden situated within the town and Municipality of Bankura and more particularly described in the schedule hereunder written for the purpose of an Educational College to be erected thereon. And whereas the Local Government being satisfied by an enquiry held under its order that the said acquisition is needed for the construction of the said College and such College is likely to prove useful to the public has consented to the said acquisition pursuant to the provisions of the Land Acquisition Act 1894 on condition of the said Association entering into such agreement as is hereinafter contained.

Now it is hereby agreed as follows :—

1. The said Association shall and will pay and reimburse to Government within such time as may be fixed and notified to the said Association by the Collector of Bankura the entire cost of acquiring the said land in accordance with the provisions of the Land Acquisition Act including all compensation damages and expenses which may have been or may be paid or incurred in respect or on account of such acquisition and all law costs which have been or may be incurred by Government upon or in respect of or incidental to the said acquisition including the costs of any litigation arising thereout either in the Original or Appellate Courts and including also the cost of the establishment and the salary of the Deputy Collector employed or to be employed by Government in connection with or for the purposes of such acquisition.

2. Upon payment by the said Association of all moneys payable by the said Association under the last preceding clause or as soon thereafter as may be practicable, the land forming the subject of the said acquisition shall by the Secretary of State be transferred to and vested in the said Association.

3. The said Association shall not transfer the said land or any portion of it without previous sanction of Government.

4. The said Association shall hold the said land for the purposes of the erection, establishment and maintenance thereon of a college for the education of all male students who have passed the Entrance examination of the Calcutta University irrespective of caste or creed to be called the Bankura Wesleyan Mission College and to be managed and conducted in all respects in accordance with the rules and regulations for the time being in force of the Education Department in Bengal and to be open at all times to the inspection of the Director of Public Instruction in Bengal or any other officers of Government appointed for that purpose.

5. The said Association shall erect and complete the said college upon the said land within 2½ years from the date on which possession of the said land shall be delivered to the said Association and in accordance with plans and specifications thereof to be approved by the Director of Public Instruction in Bengal and shall thereafter maintain and keep the same in substantial order and repair and condition to the satisfaction of the Director of Public Instruction in Bengal.

6. The said college shall be open to all male students who have passed the Entrance examination of the Calcutta University irrespective of caste or creed. Every such person as aforesaid shall on application therefor be entitled to be admitted as a member of the said college and to receive tuition thereat on payment of the fees and in accordance with the rules and regulations to be hereafter from time to time prescribed in that behalf by the said Association with the approval of the Director of Public Instruction in Bengal.

7. The said land shall not, save with the consent of Government, be used for any purpose other than those of and incidental to the said college.

The schedule above referred to.

The entire property known as Mr. Anderson's garden as sold in public auction on 22nd June 1904, measuring about 119 bighas, consisting of two plots, the main property being bounded on the—

East.—Hill house.

North.—Bankura-Raghunathpur Road.

West.—Road leading to Kenduadihi and property of Wesleyan Mission.

South.—Government *patit* land, cantonment land and public road.

And the remaining smaller plot divided from the main property by the Kenduadihi road, being bounded on the—

East.—Kenduadihi Road.

North.—Bankura-Raghunathpur Road.

West.—Property of Wesleyan Mission.

South.—Kenduadihi Road and property of Wesleyan Mission.

As witness the signature of the said Association, the 27th day of November 1905.

For the Wesleyan Methodist Missionary Trust Association,

G. W. OLVER.

Witness to the signature of the abovenamed, the Wesleyan Methodist Missionary Trust Association, Limited, by its attorney.

F. W. AMBERY SMITH.

MANAHAR KARMAKAR,
Bankura.

II C 2

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 10th January 1906.

No. 13.—Lieutenant W. S. McGillivray, I.M.S., assumed charge of the Civil Medical duties of the Chitral Sub-Division on the forenoon of the 11th of October 1905, relieving Captain F. E. Wilson, I.M.S.

By order, etc.,

F. H. HUMPHRYS,

Assistant Secretary to the Chief Commissioner,
North-West Frontier Province.

APPOINTMENTS.

The 12th January 1906.

No. 14-*N*.—Mr. E. B. Howell, I.C.S., Assistant Secretary to the Chief Commissioner, is appointed to officiate as District Judge of Peshawar, *vice* Mr. P. J. G. Pipon, I.C.S., and assumed charge of his duties on the forenoon of the 2nd January 1906.

No. 15-*N*.—Lieutenant F. H. Humphrys, I.A., Personal Assistant to the Chief Commissioner, is appointed to officiate as Assistant Secretary, in addition to his own duties, *vice* Mr. E. B. Howell, I.C.S., and assumed charge of his duties on the forenoon of the 2nd January 1906.

POSTING.

The 13th January 1906.

No. 16-*N*.—Mr. J. A. O. Fitz Patrick, I.C.S., Assistant Commissioner, whose services have been placed at the disposal of this administration, is posted to the Dera Ismail Khan District where he assumed charge of his duties on the forenoon of the 2nd January 1906.

By order, etc.,

F. W. JOHNSTON,

Secretary to the Chief Commissioner,
North-West Frontier Province.

RESUMPTION OF CHARGE.

The 13th January 1906.

No. 17-*N*.—On return from the leave granted to him in Notification No. 228, dated the 23rd October 1905, Captain G. Dodd, I.A., Commandant, Northern Waziristan Militia, assumed charge of his duties on the afternoon of the 2nd January 1905, relieving Captain C. J. White.

By order, etc.,

W. E. VENOUR, Major,

Staff Officer to the Chief Commissioner,
N.-W. F. Province.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Peshawar, the 11th January 1906.

No. 117.—Whereas it appears to the Honourable the Agent to the Governor General and Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely, extending present brickfield in Nowshera to the west 373' by 858'

It is hereby declared that the undermentioned land is required for the said purpose :—

Specification of land.

District.	Parganah.	Mauzah.	Area in acres.	Direction.	Boundaries.	Place where the plans may be inspected.
Peshawar .	Nowshera .	Deri Kuttee Khel.	7·34	North by south.	Village lands of Deri Kuttee Khel on west. Grand Trunk Road on north. North Western Railway on south. Nowshera Cantt., brickfield on east.	Assistant Commanding Royal Engineer's Office, Nowshera.

This declaration is made under the provision of section 6, Act I of 1894, and under section 7 of the said Act, the Deputy Commissioner, Peshawar, is hereby directed to take order for the acquisition of the land specified above.

J. E. DICKIE, Colonel, R.E.,
Secretary to the Honourable the Agent to the Governor-General and
Chief Commissioner, N.-W. Frontier Province,
P. W. Department.

NORTH-WEST FRONTIER PROVINCE, PUBLIC WORKS DEPARTMENT.

Irrigation Branch.

No. 51 A. I. F.

Resolution by the Hon'ble the Chief Commissioner, North-West Frontier Province.

Lahore, the 6th January 1906.

READ—

Revenue Report by the Chief Engineer, Irrigation Works, of the Canals in the Province for the Triennial period ending 1904-05.

RESOLUTION.—On the Swat River Canal the average net revenue realized was Rs. 4,34,240, the average percentage on Capital outlay was 10·42, the average area irrigated in the kharif was 64,086 acres and the average area irrigated in the rabi was 105,758 acres. All these figures show satisfactory increases over those recorded for the previous triennium.

2. The revenue management of the Kabul River Canal remained in the hands of the Deputy Commissioner, Peshawar, up to the 30th September 1903, when it was transferred to the Irrigation Department. An extension of this canal, named the Hazar Khani Branch, is now being constructed and will add considerably to the prosperity of the district.

The operations on the Kabul River Canal resulted in an average net revenue of Rs. 85,272, or 16·11 per cent. on the Capital expended, and the average areas irrigated both in kharif and rabi exceeded those recorded in the previous triennium.

3. All the schemes for minor extensions of the Swat River Canal have been laid aside in favour of a bold project for irrigating the whole of the remaining irrigable area, lying north of the Kabul River, by a canal to take off from the Swat River at Chakdarah. This project has already been submitted to the Government of India.

4. Immigration and other causes are gradually improving the supply of tenants for the lands under command, but more settlers are still needed.

5. The relief of water-logged lands has received attention by the opening of the Doserah drainage channel on the Swat River Canal and the drainage of the lowlying reh-infected lands around Pabbi on the Kabul River Canal. Further schemes are also under investigation.

6. The Chief Commissioner has pleasure in noting that the Report shows that there has been a steady improvement throughout the triennium in every branch of Canal administration, the credit for which is mainly due to the energy and capable working of the local Executive Officers and to the able supervision of Mr. J. Benton, who held charge of the office of Chief Engineer during nearly the whole period.

By order of the Hon'ble the Chief Commissioner,

J. J. MULLALY,
Joint Secretary for Irrigation,
North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 23rd December 1905.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	4	2	6	3	2	1	...	...	...	...	...	...	...	3	1	...	1	92	45	1
2	Hazára	Nawashahr	4,114	1	...	1	1	1	...	...	...	..	1	...	...	...	...	..	...	...	13	13	2
3	Hazára	Buffa	7,029	3	2	5	5	4	1	...	...	...	5	...	...	...	...	...	...	...	37	37	3
4	Hazára	Haripur	5,578	3	7	10	4	3	1	...	...	...	4	...	...		...	...	...	...	93	37	4
5	Peshávar	Peshávar	73,343	27	23	50	67	32	35	...	4	...	33	...	16	...	14	5	8	13	36	48	5
6	Kohat	Kohat	18,092	15	8	23	16	9	7	..	...	...	10	...	...	...	6	4	2	6	66	46	6
7	Bannu	Bannu	10,070	4	4	8	7	3	4	...	...	...	4	1	...	1	1	1	2	3	41	36	7
8	Bannu	Lakki	5,218	2	1	3	2	2	...	...	...	...	...	...	...	..	2	2	...	2	30	20	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	13	9	22	17	7	10	...	...	...	13	...	2	...	2	2	4	6	41	31	9
10	Dera Ismail Khan	Kulachi	9,125	2	2	4	1	1	...		...	...	1	...	...	...	...	...	...	...	23	6	10
		Total	164,251	74	58	132	123	64	59	...	4	--	71	1	18	1	28	15	16	31	42	39	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 23rd December 1905.

Births and deaths in Municipal Towns.—*In* the 10 Municipal Towns, 132 births were registered (74 males and 58 females), giving a birth-rate of 42 *per mille* of population; 123 deaths were registered (64 males and 59 females), giving a death-rate of 39 *per mille* of population.

Peshávar, the 10th January 1906.

A. M. CROFTS, LT.-COL., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 30th December 1905.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births. Males.	Births. Females.	Births. Total.	Deaths. Total.	Deaths. Males.	Deaths. Females.	Cause of Death. Cholera.	Cause of Death. Small-pox.	Cause of Death. Plague.	Cause of Death. Fever.	Cause of Death. Dysentery and Diarrhœa.	Cause of Death. Respiratory disease.	Cause of Death. Injuries.	Cause of Death. All other causes.	Infants under one year of age. Males.	Infants under one year of age. Females.	Infants under one year of age. Total.	Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	2	1	3	2	...	2	...	...	...	2	...	...	...	...	...	...	...	45	31	1
2		Nawashahr	4,114	1	...	1	2	...	2	...	...	...	2	...	...	...	...	...	1	1	13	25	2
3		Buffa	7,029	3	4	7	1	1	...	...	...	...	1	...	...	...	...	...	...	...	52	7	3
4		Haripur	5,578	3	3	6	2	2	...	...	...	...	...	...	...	...	2	2	...	2	56	19	4
5	Peshâwar	Peshâwar	73,343	32	25	57	63	34	29	...	6	...	18	-	16	...	18	...	5	5	41	45	5
6	Kohat	Kohat	18,092	3	1	4	8	4	4		...	...	6	...	...	...	2	2	1	3	12	23	6
7	Bannu	Bannu	10,070	2	7	9	8	3	5	...	...	...	3	1	...	...	4	2	1	3	47	41	7
8		Lakki	5,218	7	3	10	3	2	1	...	...	...	1	...	...	...	2	.	...	...	100	30	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	8	9	17	11	2	9	...	...	...	8	...	2	...	1	...	5	5	31	20	9
10		Kulachi	9,125	3	3	6	3	2	1	...	...		...	...	...	...	3	2	1	3	34	17	10
		TOTAL	164,251	64	56	120	103	50	53	...	6	...	41	6	18	...	32	8	14	22	38	33	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 30th December 1905.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 120 births were registered 164 males and 56 females), giving a birth-rate of 38 *per mille* of population; 103 deaths were registered (50 males and 53 females), giving a death-rate of 33 *per mille* of population.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshawar the 11th January 1906.

COMMISSIONER OF AJMER-MERWARA.

Catalogue of Books printed and published in Ajmer-Merwara and registered under Act XXV of 1867 for the quarter ending 31st December 1905.

Serial No.	Date of registration.	Title of book and contents of the title-page.	Language in which the book is written.	Name of the author, translator, or editor of the book or any part thereof.	Subject of the book.	Place of printing and place of publication.	Name or firm of the printer and name or firm of the publisher.	Date of issue from the Press or of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other number of edition.	Number of copies of which the edition consists.	Whether book is printed or lithographed.	Price at which the book is sold to the public.	Name and residence of the proprietor of the copyright or of any portion of such right.	REMARKS.
Fourth quarter ending 31st December 1905.																
1	14th October 1905.	Chandogyopnishad Bhashyam.	Sanskrit and Hindi.	Pandit Shiv Shanker Sharma, Vedic Press, Ajmer.	Religion.	Vedic Press, Ajmer.	Manager, Vedic Press, Ajmer.	13th September 1905.	1,020 pages.	Royal 8vo.	First edition.	1,000.	Printed.	Three rupees.	Vedic Press Committee, Ajmer.	
2	28th October 1905.	Dharampal Natak.	Hindi, Marwari.	Gangaram Aggarwal, B.A., LL.B.	A Drama on Extravagance.	Vedic Press, Ajmer.	Manager, Vedic Press, Ajmer.	4th October 1905.	54 pages.	Demy 8vo.	First edition.	500.	Printed.	Five annas.		
3	9th November 1905.	Verses in commemoration of "The Great Manœuvres" held at Rawalpindi, December 1905, in honour of Their Royal Highnesses "The Prince and Princess of Wales."	English.	Mr. W. H. Coulter.	See column No. 3.	Ajmer.	Scottish Mission Industries Company, Limited.	1st November 1905.	One page.	Cap 3×7.	First edition.	2,000.	Typography.	Eight annas.	Mr. W. H. Coulter, General Post Office, Ajmer, Rajputana.	
4	9th November 1905.	Verses on the visit of Their Royal Highnesses The Prince and Princess of Wales to India on H. M. S. *Renown*.	English.	Mr. W. H. Coulter.	See column No. 3.	Ajmer.	Scottish Mission Industries Company, Limited.	1st November 1905.	One page.	Cap 3×7.	First edition.	4,000.	Typography.	Eight annas.	Mr. W. H. Coulter, General Post Office, Ajmer, Rajputana.	

Catalogue of Books printed and published in Ajmer-Merwara and registered under Act XXV of 1867 for the quarter ending 31st December 1905—*continued*

Serial No.	Date of registration.	Title of book and contents of the title-page.	Language in which the book is written.	Name of the author, translator, or editor of the book or any part thereof.	Subject of the book.	Place of printing and place of publication.	Name or firm of the printer and name or firm of the publisher.	Date of issue from the Press or of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other number of edition.	Number of copies of which the edition consists.	Whether book is printed or lithographed.	Price at which the book is sold to the public.	Name and residence of the proprietor of the copyright or of any portion of such right.	REMARKS.
5	9th November 1905.	Shareh wo Turjma Urdu hissa, Arabi, Arabic, Persian Intermediate Course, 1906-07.	Urdu.	Molvi Fazal Mohomed Kureshi, 2nd Molvi, Government College, Ajmer.	Notes and translation of the Arabic portion of the Intermediate Course of Allahabad University.	Ajmer close to Clock Tower.	Job Printing Press.	1st November 1905.	31 pages including title-page.	Royal 8vo.	First edition.	500.	Lithographed.	Six annas per copy.		
6	18th November 1905.	Yaddasht of the proceedings of the Panchayat of Vaish.	Hindi, Marwari.	Harmukhroy Amolakchand, Bankers, Ajmer.	Rules and proceedings of a Panchayat.	Vedic Press, Ajmer.	Manager, Vedic Press, Ajmer.	9th November 1905.	4 pages.	Foolscap.	First edition.	200.	Printed.			
7	18th November 1905.	Bharat Varshiya Anathrakshak Jain Society Hisarke Niyam.	Hindi.	Banke Roi, B.A., Pleader, Hissar.	Rules of the Bharat Varshiya Anathrakshak Jain Society.	Vedic Press, Ajmer.	Manager, Vedic Press, Ajmer.	5th November 1905.	12 pages.	Royal quarto.	First edition.	500.	Printed.			
8	8th December 1905	Arya Dharmendra Jivan.	Hindi.	Babu Rambilas Sarda.	The life of Swami Dayanand Saraswati.	Vedic Press, Ajmer.	Manager, Vedic Press, Ajmer.	9th November 1905.	Total pages 523.	Royal 8vo.	Second edition.	1,500	Printed.	One rupee eight annas.		

Catalogue of Books printed and published in Ajmer-Merwara and registered under Act XXV of 1867 for the quarter ending 31st December 1905—*concluded.*

Serial No.	Date of registration.	Title of book and contents of the title-page.	Language in which the book is written.	Name of the author, translator, or editor of the book or any part thereof.	Subject of the book.	Place of printing and place of publication.	Name or firm of the printer and name or firm of the publisher.	Date of issue from the Press or of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other number of edition	Number of copies of which the edition consists.	Whether book is printed or lithographed.	Price at which the book is sold to the public.	Name and residence of the proprietor of the copyright or of any portion of such right.	REMARKS.
9	15th December 1905	Locomotive Manual for the guidance of Running Staff of Rajputana Malwa Railway.	English.	F. N. Gutersloh, Esq., Locomotive Superintendent.	Instructions regarding driving, etc.	Ajmer, near Clock Tower.	Job Printing Press.	1st December 1905.	Eleven pages.	Half Royal Octavo.	Not known.	200.	Printed.			

A. B. MINCHIN, Captain,
Assistant Commissioner, Ajmer.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

Agra, the 10th January 1906.

No. 266.—Mr. F. T. Palmer, Superintendent, Northern India Salt Revenue, is granted privilege leave for one month in extension of the period sanctioned by Notification No. 225, dated 10th November 1905.

R. A. GAMBLE,
Officiating Commissioner, Northern India Salt Revenue.

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Mr. Bernard Quaritch, 15, Piccadilly, London.

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Messrs. H. S. King & Co., 65 Cornhill, and 9, Pall Mall, London.

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Messrs. P. Varadachary & Co., Madras.*

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Administration Report on the Railways in India for the Calendar year 1904. Foolscap. Limp. R2 or 2s. 8d. (7a.)

Classified List of the Subordinate Establishment corrected up to 30th June 1905. Royal 8vo. Paper cover. 4a. or 5d. (1a.)

Railway Board Classified List of State Railway Establishment and Distribution Return of Establishment of all Railways. Corrected up to 30th June 1905. R1 or 1s. 6d. (2a.)

Histories of Railway Projects including Tramways, corrected up to 30th June 1905. Foolscap. Paper cover. R2 or 2s. 8d. (3a.)

PUBLIC WORKS DEPARTMENT.

Public Works Department Classified List and Distribution Return of Establishment. Corrected up to 30th June 1905. R1 or 1s. 6d. (2a.)

Administration Report of the Telegraph Department for 1903-04. Foolscap. Paper cover 8a. or 6d. (2a.)

Public Works Department Classified List of the Subordinate Establishment corrected to 30th June 1904. Royal 8vo. Paper cover. 4a. or 5d. (1a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise on "Railways," 4th Edition, revised by F. Wolly Dod, F.C.H. Price R3 per copy.

Roorkee Treatise on "Irrigation Work." By Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R9 per copy.

Roorkee Treatise on "Sanitary Engineering." Compiled by Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R4-8 per copy.

Roorkee Manual of "Applied Mechanics," Volume II. The stability of structures mostly by graphic methods, by Lieutenant-Colonel J. H. C. Harrison, R.E. Price R8-2 per copy.

Roorkee Manual of Hydraulics. Price per copy R4. (No. XIX Elementary Treatise.) By E. F. Tipple, Esq., B.A.

Designs for Wooden Bridges, together with rules for calculating the area of water-way, etc., and Plates. By late Rai Bahadur Kunhya Lall. Price per set R4-2.

Pamphlet on Examination for Acid Radicals: Tables giving Analysis of Acids. Price per copy 8a.

Pamphlet on Examination for Acid Bases: Tables giving Analysis of Metallic Bases. Price 8a. per copy.

LIST OF NEW BOOKS AVAILABLE FOR SALE IN THE COLLEGE BOOK DEPÔT.

Roorkee Treatise on Civil Engineering, Section XIII. Drawing for Engineer students Part I. By Major E. H. deV. Atkinson, R.E., Principal, Thomason College, Roorkee. Price per copy R3-2, including packing, postage, etc.

Hand-Book of the Thomason Engineering College, Roorkee, Illustrated. Price R6-12 per copy, including packing, postage, etc.

A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal, Part I, Extra No. 1904 @ R2.
" " **II, Supplement and Index,** @ R2.
" " **III,** Extra No. 1904. @ R2.
Proceeding No. 11 Index. Free.
Journal and Proceedings, new series. Vol. I. No. I. January 1905. @ R2.

BIBLIOTHECA INDICA.

Catapatha Brahamana. Vol. 3 Fasc. 6 @ 6*a*.
Chaturvarga Cintamani. Vol. 4, Fasc. 4 @ 6*a*.
Upamitibhavaprapaca Katha. Fasc. 8 @ 6*a*.
Nityacara Pradipah. Fasc. 6 @ 6*a*.
Baudhayana Srauta Sutram. Fasc. 3 @ 6*a*.
Balambhatti. Fasc. 2 @ 6*a*.
Suddhi Kaumudi. Fasc. 3 @ 6*a*.
Tantra Vartika (Eng.) Fasc. 4 @ 12*a*.
Mahabhasyapradipodyota. Vol. 3. Fasc. 2 @ 6*a*.
Tattvarthadhigama Sutra. Fasc. 3 @ 6*a*.
Akbarnamah (Eng.) Vol. 2. Fasc. 2 @ 12*a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST July TO 31st December 1905.

Monthly Weather Review, January to June 1905. (Illustrated by 8 plates) Quarto. Paper cover. R1 per month.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 20, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

DESTROYED.

The Government Promissory Note No. 078147 of the 3½ per cent. of 1842-43 for R500 (five hundred) originally standing in the name of Bromhomoyee Dasi, the proprietress, by whom it was never endorsed to any other person, having been destroyed, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the advertiser—BROMHOMOYEE DASI,
Residence—28, Guru Prosad Chowdry's Lane, Calcutta.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The sixty-eighth Annual General Meeting of subscribers to the above Fund will be held in the Town Hall on Saturday, the 27th January 1906, at 3 P.M., to receive the Report of the Directors, to lay before the Meeting the Books of the Fund together with an abstract statement of the accounts and a list of subscribers and incumbents in accordance with the Fund Rule 58, and to fill by election under Rule 5 the three vacancies caused by the retirement by rotation of three Directors, also to elect Auditors for the ensuing year, as required by Rule 8.

By order of Directors,

RIVERS HOWE,
Secretary.

IN THE COURT OF SMALL CAUSES AT AMRITSAR.

CIVIL SUIT NO. 1868 OF 1905.

Haula Ram of Amritsar . . . . *Plaintiff,*

versus

Ghansham Das, Ram Das, and Totamal of Quetta.

Claim for R424-14-3.

(Notice.)

Whereas it having been proved to the satisfaction of the Court that the summons cannot be served in the ordinary way, it is therefore notified that in case the said defendants would not appear before this Court on the 19th of January 1906, the proceedings would be *ex parte.*



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 20, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Sindh Incumbered Estates Act, 1896, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th January, 1906:—

WE, the undersigned, members of the Select Committee to which the Bill to amend the Sindh Incumbered Estates Act, 1896, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

To Government, Bombay, No. 44, dated 7th January, 1905; from ditto, No. 1403, dated 20th February, 1905; from ditto, No. 4279, dated 25th May, 1905, and enclosure [Papers No. 1].
From Secretary, Muhammadan Zamindars' Association, Sindh, dated 1st December, 1905 [Papers No. 2].
From Government, Bombay, No. 10578, dated 28th December, 1905; telegram to ditto, dated 5th January, 1906; telegram from ditto, No. 169, dated 6th January, 1906 [Papers No. 3].

2. We are of opinion that any compensation which may be awarded by the manager to a lessee under the new sub-section (*2*), which clause 6 (*c*) of the Bill proposes to add to section 22 of the Act, should be treated as the first charge on the property after the debts and liabilities due or incurred to Government, and with this object we have suggested the addition of a further sub-section which we have numbered (*3*), re-numbering sub-section (*3*) in the Bill as introduced sub-section (*4*). We have no other alterations in the Bill to suggest.

3. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	7th January, 1905.
Bombay Government Gazette	12th January, 1905.
Sindh Official Gazette	12th January, 1905.

In the Vernaculars.

Province.	*Language.*	*Date.*
Sindh	Sindhi	9th February, 1905.

4. We think that the measure has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

DENZIL IBBETSON.

H. ERLE RICHARDS.

G. K. GOKHALE.*

A. C. LOGAN.

The 18th January, 1906.

I am in sympathy with the principle of the Bill. The evil of agricultural indebtedness is one of the most pressing problems of the day, and any attempt to deal with it effectively, on however small a scale, is entitled to the support of all true well-wishers of the country. While, therefore, I am prepared to give a general support to the proposed measure, I regret I must object strongly to one or two of its provisions. Under the existing law the manager is empowered to revise or cancel a lease " dated within the three years immediately preceding the commencement of the management", the Civil Courts being however open to the lessee if he thinks himself aggrieved by the action of the manager. It is now proposed to extend the power of revising or cancelling leases to *all* leases, however old, and it is at the same time proposed to close the Civil Courts against the lessee. The present limit of three years, which has been borrowed from earlier Acts in force elsewhere, such as the Chota Nagpur Encumbered Estates Act, though arbitrary, is obviously based on the presumption that the proprietor of a heavily encumbered estate may have permitted himself, on the eve of the Government taking over the management of the estate, to be coerced by creditors into " hard and unconscionable " bargains for very inadequate consideration. There is no justification for any such presumption in regard to old leases, and if it is thought necessary to empower the manager to revise or cancel even these, the least that the lessee is entitled to demand is that the protection of the Civil Courts be not taken away from him in determining the compensation to be paid to him. The changes proposed by the Bill will in practice place the lessee at the entire mercy of the manager—an interested party, and this is bound to result in oppression and injustice against which even creditors may well claim the protection of Law Courts. I fear that, unless the jurisdiction of Civil Courts is restored in this matter, the Bill will increase the prejudice that already exists in the public mind against Government attempts to deal by means of legislation with agricultural indebtedness.

I also think that, before the holder of an old lease is evicted from the property, whatever compensation the manager thinks proper should be actually paid or at any rate offered to him, he being left to go to a Civil Court if he considers the amount to be inadequate. A lessee may have invested his all in securing his lease, and if he is turned out without any compensation being actually paid to him, it may mean nothing less than starvation to him and his family.

G. K. GOKHALE.

The 18th January, 1906.

* Subject to minute of dissent.

No. II.

[The portions printed in italics denote the alterations suggested by the Select Committee.]

A Bill to amend the Sindh Incumbered Estates Act, 1896.

WHEREAS it is expedient to amend the Sindh Incumbered Estates Act, 1896; It is hereby enacted as follows:— XX of 1896.

Short title.

1. This Act may be called the Sindh Incumbered Estates (Amendment) Act, 1906.

Amendment of Act XX, 1896, section 2.

2. In section 2 of the Sindh Incumbered Estates Act, 1896, there shall be substituted— XX of 1896.

(*a*) in clause (2), for the words "and to whom, or to whose ancestor, a sanad has been, or hereafter may be, granted confirming such continuance" the words "as a jágír," and

(*b*) in clause (3), for the words "commencement of this Act" the words and figure "making of an application under section 3 by or in respect of or on behalf of such person."

Amendment of section 5.

3. Section 5 of the said Act shall be renumbered 5 (*1*), and the following shall be inserted thereafter, namely:—

"(2) Every direction given under sub-section (*1*) shall be deemed to afford protection to sureties of the debtor as well as to the debtor himself, unless in any case a surety has, by his bond, expressly accepted liability thereunder in the event of an order being made in respect of the debtor's property under section 7, sub-section (2), clause (*c*)."

Amendment of section 9.

4. After clause (2) of section 9 of the said Act the following shall be inserted, namely:—

"(2*a*) clauses (*1*) and (2) shall be deemed to afford protection to sureties of the debtor as well as to the debtor himself, unless in any case a surety has, by his bond, expressly accepted liability thereunder in the event of an order being made in respect of the debtor's property under section 7, sub-section (2), clause (*c*)."

Amendment of section 10.

5. In section 10 of the said Act,—

(*a*) for the words "and profits", in both places where they occur, the words "profits and other sums" shall be substituted, and

(*b*) after the word "Government" the words "including the power conferred by section 176 of the Bombay Land-revenue Code, 1879," shall be inserted. Bom. Act V of 1879.

Amendment of section 22.

6. (*a*) Section 22 of the said Act shall be renumbered 22 (*1*).

(*b*) The words "dated within the three years immediately preceding the commencement of the management", in the said section 22 (*1*), are hereby repealed.

(*c*) After the said section 22 (*1*) the following shall be inserted, namely:—

"(2) Whenever the manager sets aside or cancels a lease under sub-section (*1*), he shall, by written order, award to the lessee such compensation, if any, as may appear to the manager to be equitable in the circumstances; and, subject to the provisions of Chapter VI, no compensation in excess of the amount so awarded shall be recoverable by the lessee in a Civil Court or otherwise.

(3) Any compensation awarded by the manager under sub-section (2) shall be deemed to be a debt mentioned in section 8 and shall rank in priority to all other debts and liabilities other than debts or liabilities due or incurred to Government.

(4) If any lessee whose lease has been so set aside or cancelled refuses or neglects to give up possession when required to do so by the manager, the manager may, without resorting to a Civil Court, enter upon the property and summarily evict therefrom the said lessee and any other person obstructing or resisting on his behalf." [*Cf.* Act XX of 1896, s. 2 (2).]

Repeal.

7. The Sindh Incumbered Estates Act, 1881, and the Sindh Incumbered Estates Act, 1884, are hereby repealed. XX of 1881. XI of 1884.

J. M. MACPHERSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th January, 1906:—

NO. I OF 1906.

A Bill further to amend the Indian Stamp Act, 1899.

WHEREAS it is expedient further to amend the Indian Stamp Act, 1899; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Stamp (Amendment) Act, 1906.

Repeal of part of section 2, Act II, 1899.

2. In section 2, clause (*19*), of the Indian Stamp Act, 1899 (hereinafter referred to as "the said Act"), sub-clause (*c*), and the word "and" prefixed thereto, are hereby repealed.

Amendment of sections 11, 32, 35, 40, 41, 69 and 74, Act II, 1899.

3. In section 11, clause (*a*), section 32, proviso, clause (*c*), section 35, proviso, clause (*a*), section 40, section 41, section 69 and section 74, of the said Act, after the words "one anna", wherever they occur, the words "or half an anna" shall be inserted.

Substitution of new clause for clause (*b*) of section 29, Act II, 1899.

4. For section 29, clause (*b*), of the said Act, the following shall be substituted, namely:—

"(*b*) in the case of a policy of insurance other than fire-insurance—by the person effecting the insurance;

(*bb*) in the case of a policy of fire-insurance —by the person issuing the policy;".

Addition to section 30, Act II, 1899.

5. To section 30 of the said Act the following paragraph shall be added, namely:—

"Any person receiving or taking credit for any premium or consideration for any contract of fire-insurance, or any renewal of such contract, shall, within one month after receiving or taking credit for such premium or consideration, give a duly stamped receipt for the same."

Amendment of section 51, Act II, 1899.

6. In section 51 of the said Act, after the word "instruments" the words "by any banker or", and after the word "said" the word "banker", shall be inserted.

Amendments of Schedule I, Act II, 1899.

7. In Schedule I of the said Act, the following amendments shall be made, namely:—

(*1*) For clauses (*b*) and (*c*) of the exemptions from Article No. 24 the following shall be substituted, namely:—

"(*b*) copy of, or extract from, any register relating to births, baptisms, marriages or deaths."

(*2*) In clause (*b*) of Article No. 41, for the words "one year" the words "eighteen months" shall be substituted.

(*3*) For divisions A and B of Article No. 47 the following shall be substituted namely:—

	If drawn singly.	If drawn in duplicate, for each part.
"A.—SEA-INSURANCE (*see* section 7)—		
(A) for or upon any voyage—		
(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy;	One anna.	Half an anna
(ii) in any other case, in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy;	Two annas.	One anna.
(2) for time—		
(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—		
where the insurance shall be made for any time not exceeding six months;	Two annas.	One anna
where the insurance shall be made for any time exceeding six months and not exceeding twelve months.	Four annas.	Two annas.

"B.—FIRE INSURANCE—

(*1*) in respect of an original policy—	
(i) when the sum insured is less than Rs. 5,000;	Four annas.
(ii) in any other case;	Eight annas.
and	
(*2*) in respect of each receipt for any payment of a premium on the original policy or any renewal thereof.	The same duty as on the original policy, in addition to the amount, if any, chargeable under No. 53."

(*4*) To Article No. 53 the following note shall be added, namely:—

"*See also* POLICY OF INSURANCE [No. 47-B (2)]."

V B

STATEMENT OF OBJECTS AND REASONS.

IT has been represented to the Government of India by the Chambers of Commerce of Bengal, Madras, Bombay, Karachi and Rangoon and by various Fire Insurance Associations that the rates of duty on fire insurance policies prescribed by Article No. 47 (B) of Schedule I to the Indian Stamp Act, 1899 (II of 1899), are unequal and in certain cases unduly high, and it was suggested by these bodies that the rates should be reduced to a uniform all-round rate of one anna per policy issued or re-issued. The Government of India have considered this proposal in consultation with Local Governments and Administrations, and although they are not prepared to grant the large reduction asked for, they are of opinion that the present rates of duty on fire insurance policies are unnecessarily high. It is accordingly proposed in the Bill to substitute for the present rates, which vary according to the amount and period of the policy, a uniform duty of four annas in respect of every original fire insurance policy when the sum insured is less than Rs. 5,000, and of eight annas in other cases, and the same duties on every premium payment, in addition to the usual stamp-duty of one anna on receipts. The Government of India are of opinion that under the arrangement proposed it is desirable to impose the liability to stamp the policies and receipts upon the companies which issue them. This condition has not been objected to by the various Fire Insurance Associations who have been consulted by the Local Governments.

2. Secondly, the Bill provides for the legalisation of an existing but at present unauthorised practice of dividing the stamp-duty payable on marine insurance policies between copies drawn in duplicate.

3. The Bill also contains certain other minor amendments of the Stamp Act, 1899. These amendments (to which effect has already been given by means of executive orders) relate (*a*) to the admission of private banking firms to the benefit allowed by section 51 of the Act in regard to the refund of the value of unused stamped papers, (*b*) to a general exemption from duty of copies of, or extracts from, certificates relating to births, baptisms, marriages and deaths, and (*c*) to the reduction of the duty on mortgages of crops when the loan is repayable in more than twelve but not more than eighteen months.

E. N. BAKER.

The 18th January, 1906.

J. M. MACPHERSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th January, 1906:—

No. 2 OF 1906.

A Bill further to amend the law relating to merchant seamen.

WHEREAS it is expedient further to amend the law relating to merchant seamen; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Merchant Shipping (Amendment) Act, 1906.

Amendment of section 23, Act I, 1859.

2. To section 23 of the Indian Merchant Shipping Act, 1859, the following shall be added, namely:—

"Notwithstanding anything in this section, in the case of any such foreign-going ship as aforesaid, being a ship—

(a) registered in British India under the Merchant Shipping Act, 1894, or

(b) registered in the United Kingdom under the said Merchant Shipping Act, 1894, but not employed in trading with any port in the United Kingdom,

a running agreement with the crew may be made to extend over two or more voyages so that it shall terminate either within six months from the date on which it was executed or on the first arrival of the ship at her final port of destination in British India after the expiration of that period, or on the discharge of cargo consequent upon such arrival, whichever of these dates shall be the latest:

"Provided that no such agreement shall continue in force, if, after the expiration of such period of six months as aforesaid, the ship proceeds on a voyage from a port out of British India to any other such port which is not on the direct road or a customary route to her port of destination in British India."

Amendment of section 24A, Act I, 1859.

3. In section 24A of the said Indian Merchant Shipping Act, 1859, as amended by section 2 of the Indian Merchant Shipping Law Amendment Act, 1891, after the word "December" the words "or, as the case may be, after the expiration of a period of six months from the date on which it was executed," shall be inserted.

I of 18 VI of

STATEMENT OF OBJECTS AND REASONS.

IT has been represented to the Government of India that considerable practical inconvenience is felt by the requirements of section 23 of the Indian Merchant Shipping Act, 1859 (I of 1859), and that a much more suitable provision on the subject of running agreements in the case of foreign-going ships making short voyages is that which clause 54 of the Indian Merchant Shipping Bill (as amended by the Select Committee when that measure was last before the Legislative Council of the Governor General in 1896) proposed to substitute for the existing enactment. The Bill just referred to has not been proceeded with owing to the disabilities imposed on the Legislature in India by the Merchant Shipping Act, 1894 (57 & 58 Vict., c. 60), and it is impossible to predicate when consideration of it will be resumed. In the meantime it is proposed to enact the particular provision in question; but, by reason of the disabilities already alluded to, it has been found necessary to limit its operation to foreign-going British ships which have been registered in British India in accordance with the provisions of the Statute of 1894, or which have been so registered in the United Kingdom but are not employed in trading with ports in the United Kingdom.

J. P. HEWETT.

The 17th January, 1906.

J. M. MACPHERSON,
Secretary to the Government of India.



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CALCUTTA, SATURDAY, JANUARY 20, 1906.

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PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS, UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14.)

The Council met at Government House, Calcutta, on Friday, the 19th January, 1906*.

PRESENT:

His Excellency the Earl of Minto, P.C., G.C.M.G., G.M.S.I., G.M.I.E., Viceroy and Governor General of India, *presiding*.
His Honour Sir A. H. L. Fraser, K.C.S.I., Lieutenant-Governor of Bengal.
His Excellency General Viscount Kitchener of Khartoum, G.C.B., O.M., G.C.M.G., Commander-in-Chief in India.
The Hon'ble Sir A. T. Arundel, K.C.S.I.
The Hon'ble Sir Denzil Ibbetson, K.C.S.I.
The Hon'ble Mr. H. Erle Richards, K.C.
The Hon'ble Mr. J. P. Hewett, C.S.I., C.I.E.
The Hon'ble Mr. E. N. Baker, C.S.I.
The Hon'ble Major-General C. H. Scott, C.B., R.A.
The Hon'ble Sir Rameshwara Singh, K.C.I.E., Maharaja Bahadur of Darbhanga.
The Hon'ble Mr. L. A. S. Porter, LL.D.
The Hon'ble Mr. L. Hare, C.S.I., C.I.E.
The Hon'ble Mr. H. A. Sim, C.I.E.
The Hon'ble Nawab Fateh Ali Khan, Kazilbash, C.I.E.
The Hon'ble Mr. Gopal Krishna Gokhale, C.I.E.
The Hon'ble Mr. A. A. Apcar, C.S.I.
The Hon'ble Mr. S. Ismay, C.S.I.
The Hon'ble Mr. W. T. Hall, C.S.I., LL.B.
The Hon'ble Mr. A. C. Logan.
The Hon'ble Nawab Bahadur Khwaja Salimulla of Dacca, C.S.I.
The Hon'ble Nawab Saiyid Muhammad Sahib Bahadur.

* NOTE.—The Meeting of Council which was fixed for the 12th January, 1906, was subsequently postponed to the 19th January, 1906.

QUESTIONS AND ANSWERS.

The Hon'ble MR. GOKHALE asked:—

"(a) Will Government state for what reasons the practice of appointing an Indian gentleman from the Central Provinces to this Council, which had prevailed since the Indian Councils Act of 1892 was passed, has been departed from this year?

"(b) In view of the fact that the Central Provinces have no Legislative Council of their own, will Government be pleased to restore to the people of those Provinces, at the earliest opportunity, the advantage of being represented in this Council by an Indian member, as hitherto?"

The Hon'ble MR. RICHARDS replied:—

"(a) Subject to certain provisions which are not material to the present question, the power of appointing any gentleman to be Member of this Council rests entirely with the Governor General. There is no ground for the claim implied by the Hon'ble Member that by right of custom the Central Provinces are entitled to representation by an Indian non-official.

"(b) The views expressed by the Hon'ble Member as to the requirements of the Central Provinces will receive the consideration of the Governor General."

SINDH INCUMBERED ESTATES (AMENDMENT) BILL.

The Hon'ble SIR DENZIL IBBETSON presented the Report of the Select Committee on the Bill to amend the Sindh Incumbered Estates Act, 1896. He said:—"My Lord, I desire, at the special request of my colleague on the Committee, the Hon'ble Mr. Gokhale, to explain briefly why we have decided to retain clause 2 (b) of the Bill, notwithstanding the exception which has been taken to it by the Sindh Hindu Sabha. It had not occurred to me that the matter called for special mention. But I am glad to be able to comply with my Hon'ble Colleague's wishes, at no greater cost than that of occupying the attention of Council for a few moments.

"The original Sindh Incumbered Estates Act, like other Acts of the same class, was intended to apply only to estates which were of some importance; and, among other limitations, it contained a provision that no ordinary land-holder who had not been assessed to as much as Rs. 300 of land-revenue within a certain period of five years, was entitled to the benefits of the Act. The operation of the Act was limited to a few months, and the five-year period was counted back from the date of its passing.

"When this Act was superseded by the corresponding Act of 1896 which we are now proposing to amend, this provision was retained, and the five-year period was again made to count back from the date of the passing of the new Act.

"But the fact was apparently overlooked, that a period which was perfectly suitable in the case of an Act the operation of which was temporary only, was not suited to the case of an Act which (like that of 1895) was of a permanent character. And this for two reasons. In the first place, as time goes on, it becomes increasingly inconvenient and increasingly difficult to ascertain, by reference to the old records, what revenue a certain estate as now constituted paid between 1891 and 1896. And in the second place, the test, in its present shape, tends more and more to grow away from the existing facts to which it is intended to apply it; and this is especially the case in a territory like Sindh, where, owing to local conditions and the fluctuating nature of the assessment, the revenue demand upon any given area varies much more widely than in other provinces. The Bill before us proposes therefore to make the five-year period count back, not from the passing of the Act, but from the making an application to be admitted to its benefits.

"The Hindu Sabha dislike the Act; they regret that it should have been given permanent operation; and they have persuaded themselves, by a process

of reasoning which I confess myself unable to follow, that the proposed change will operate to 'perpetuate it by making its operation limitless', and to prevent it from 'expiring by efflux of time.'

"This conclusion seems to me a mistaken one. We may safely assume that there will always be in Sindh zamindars who pay, or paid, more than Rs. 300 of revenue, whichever of the two periods we adopt as the test, not to mention jagirdars, to whom also the Act applies; so that the Act will be permanently operative, whether the proposed change be made or not.

"The Sabha further urge that the change will render the Act applicable to a new and indefinite class of landowners. But if it is true that the change will admit to the benefits of the Act certain persons who would have been excluded under the old test, it is no less true that the converse case will also occur. And it must be remembered that the provision in question is negative, not positive, in its operation. It provides that no one who does not pay so much as Rs. 300 of revenue shall be entitled to the benefits of the Act; but it does not provide that every one who does pay so much shall be so entitled. The Commissioner in Sindh has full discretion to reject any application under the Act; and we may be sure that he will not gratuitously add to the burden of work with which his officers are already laden, by imposing upon them the management of estates, the preservation of which in the hands of the family which owns them will serve no public purpose.

"In any case, it seems obvious that the question whether or no a given estate is so insignificant that it should be excluded by law from the operation of the Act, is one which ought to be answered with reference, not to the conditions which existed in the early nineties, but to those which exist at the moment when it is proposed to apply the Act; and that the proposed change is desirable on grounds both of convenience and of practical utility."

INDIAN COINAGE BILL.

The Hon'ble MR. BAKER moved that the Bill to consolidate and amend the law relating to Coinage and the Mint be referred to a Select Committee consisting of the Hon'ble Mr. Richards, the Hon'ble Rai Sri Ram Bahadur, the Hon'ble Mr. Sim, the Hon'ble Mr. Apcar and the mover.

The motion was put and agreed to.

INDIAN STAMP (AMENDMENT) BILL.

The Hon'ble MR. BAKER moved for leave to introduce a Bill further to amend the Indian Stamp Act, 1899. He said:—"My Lord, the changes which it is the object of the Bill to introduce in the law are three in number, and are all of comparatively small individual importance. The first of them provides for a revision of the rates of stamp-duty payable on fire insurance policies. It has been represented to the Government of India by the principal Chambers of Commerce and by various Fire Insurance Associations that the rates of duty prescribed by Article No. 47 (B) of Schedule I of the Act are unequal and in certain cases unduly high, and it was suggested by these bodies that they should be reduced to a uniform all-round rate of one anna per policy issued or re-issued. The Government of India have considered this proposal in consultation with Local Governments and Administrations, and although they are not prepared to grant so large a reduction as was asked for, they are of opinion that the present rates are unnecessarily high. It is accordingly proposed in the Bill to sweep away the present schedule of rates which vary according to the amount and period of the policy. In their place we substitute, firstly, a fixed duty of four annas in respect of every original policy when the sum insured is less than R5,000, and of eight annas in every other case; secondly, we impose a duty of equal amount on the payment of every premium. The effect of this arrangement is to tax all original policies of less than R5,000 to the extent of eight annas, and those of higher amount to the extent of one rupee, while every renewal or re-issue of a policy will

carry a duty of one-half of these rates. The Government of India are of opinion that under the arrangement proposed it is desirable to impose the liability to stamp the policies and receipts upon the Companies which issue them. This condition has not been objected to by the various Fire Insurance Associations who have been consulted by the Local Governments.

"Secondly, the Bill provides for the legalisation of an existing but illegal practice of dividing the stamp-duty payable on marine insurance policies between copies drawn in duplicate. Prior to the passing of Act VI of 1894 the duty on these policies was four annas for each R1,000 insured, the duty being equally divided between each part when the policies were drawn in duplicate. As a result of representations made to Government by Marine Insurance Associations in Calcutta and Bombay, the Indian rates were in 1894 reduced to bring them into line with the rates chargeable in the United Kingdom on similar policies. The provisions of Act VI of that year, which followed, as far as possible, those of the English Stamp Act of 1891, made no mention of the duties leviable on the separate parts of policies executed in duplicate. At that time the effect of Article 23 of Schedule I of Act I of 1879 (which corresponds to Article 25 in the present Act), which prescribed a duty on the counterpart or duplicates of instruments, appears to have been overlooked. While, therefore, the intention was that the duties then imposed should represent the total duty on each policy whether executed singly or in duplicate, a small additional duty was actually leviable under the law on the duplicates of such policies. The practice, however, of dividing between two forms the stamp-duty payable on one policy of marine insurance appears to have continued till it was recently objected to by the Superintendent of Stamps, Bombay. The Government of India have considered representations on the subject addressed to them by the Chambers of Commerce in Bombay, Karachi and Madras, and it is now proposed to legalise the existing practice and to allow the total stamp-duty prescribed by Act VI of 1894 to be divided between copies of marine insurance executed in duplicate as was provided by Act I of 1879.

"The third object of the Bill is to introduce certain other unimportant amendments to which effect has already been given by executive order. These relate (1) to the admission of private banking firms to the benefit allowed by section 51 of the Act in regard to the refund of the value of unused stamped papers, (2) to a general exemption from duty of copies of, or extracts from, certificates relating to births, baptisms, marriages and deaths, and (3) to the reduction of the duty on mortgages of crops when the loan is repayable in more than twelve but not more than eighteen months."

The motion was put and agreed to.

The Hon'ble MR. BAKER introduced the Bill.

The Hon'ble MR. BAKER moved that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the Gazette of India in English and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The motion was put and agreed to.

INDIAN MERCHANT SHIPPING (AMENDMENT) BILL.

The Hon'ble MR. HEWETT moved for leave to introduce a Bill further to amend the law relating to merchant seamen. He said :—" My Lord, section 23 of the Indian Merchant Shipping Act of 1859 prescribes that in the case of a foreign-going ship making voyages averaging less than six months in duration, running agreements with the crews may be made to extend over two or more voyages, provided that no such agreement shall extend beyond the next following 30th day of June or 31st day of December, or the first arrival of the ship at her port of destination in India after such date.

"The present law, which, I may say, was not strictly enforced in Bombay till a comparatively recent time, occasions much inconvenience to the steamer

companies, particularly at that port. The Government of Bombay and the Bombay Chamber of Commerce are agreed that its enforcement leads to considerable disorganization of labour at the end of each half-year, and that shipowners experience great difficulty in obtaining efficient crews at or about these dates. The inconvenience is particularly felt in the case of mail vessels which have under contract to leave on fixed dates.

"It is proposed to amend the present law so as to provide that agreements of this nature shall terminate six months after they are entered into. A somewhat similar proposal received the assent of the Secretary of State in 1891, but, for the reason explained in the Statement of Objects and Reasons, it has not hitherto been brought into force. In that year, however, the Government of India made an amendment of section 32 of the Merchant Shipping Act of 1859 in respect of crews for home trade ships, that is, ships plying between ports in India. The Bill has been drafted so as to apply to the crews of foreign-going ships registered in British India under the Merchant Shipping Act of 1894, or registered in the United Kingdom under the same Act but not employed in trading with any port in the United Kingdom, the regulations which already apply to crews on home trade ships plying to ports in India."

The motion was put and agreed to.

The Hon'ble MR. HEWETT introduced the Bill.

The Hon'ble MR. HEWETT moved that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in English in the Gazette of India and in the Fort St. George Gazette, the Bombay Government Gazette, the Calcutta Gazette, the Burma Gazette and the Eastern Bengal and Assam Gazette.

The motion was put and agreed to.

The Council adjourned to Friday, the 26th January, 1906.

CALCUTTA;
The 19th January, 1906.

J. M. MACPHERSON,
Secretary to the Government of India,
Legislative Department.



SUPPLEMENT TO

The Gazette of India.

No. 3.} CALCUTTA, SATURDAY, JANUARY 20, 1906.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs., on Thursday, the 18th January 1906, based on the India Daily Weather Reports of the period.

During the week under review strongly marked cold weather conditions have prevailed and barometric pressure has been much above the normal over the whole of northern and central India. Accompanying this condition dry cold weather has prevailed over the above regions, and from the 12th to the 15th frost was reported at night over upper Sind, the North-west Frontier Province, the Punjab and Rajputana. At the close of the week the cold was passing away and the mean temperature in the north-west exceeded the normal. This was markedly the case on the hills, where on the 17th and 18th, both by day and night, the temperature was about 10° higher than usual. The weather became slightly unsettled over the south-east of the Bay on the 13th, and these disturbed conditions passing westward carried rain to the south of the Peninsula on the 16th, 17th and 18th. The principal amounts recorded were: 1·15" at Madras on the 16th; 2·63" at Nellore, 2·33" at Cuddalore, 2·25" at Cochin and 2·04" at Cuddapah on the 17th; and 3·71" at Nellore, 2·83" at Kodaikanal, 2·13" at Wellington and 1·21" at Madras on the 18th.

As a result of the above conditions the rainfall table shows that while the whole of northern and central India and Upper Burma have been rainless throughout the week, the Burma coast, the Bay Islands and the southern half of the Peninsula have received considerably heavier rain than usual—the average actual rainfall of the week amounting to two and three quarters inches over the Madras coast to about one inch in South India and to about three quarters of an inch in Malabar and the Bellary sub-divisions. The figures illustrating the seasonal conditions show that while Burma, parts of north-east India, the Simla hills and the Dry North-West Area have received more than the usual amount of rain this cold weather, the greater part of north-western and central India has received little or no rain. Thus the seasonal fall is generally in large defect in the north-west and the prospects of immediate rain in that area appear very slight at present.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 18th January 1906.			Rainfall data from 1st December 1905 to 18th January 1906.			Seasonal percentage departure from normal.	
		Average actual rainfall.	Average normal rainfall	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week
1	2	3	4	5	6	7	8	9	10
		Inches.	Inches.	Inches.	Inches.	Inches.	Inches.		
1. (a)Bay Islands .	Port Blair .	0·90	0·24	+ 0·66	15·01	7·22	+ 7·79	+ 108	+ 102
1. Burma Coast (Rangoon).	...	0·26	0·03	+ 0·23	1·30	0·38	+ 0·98	+ 258	+ 214
2. Burma Wet (Bhamo)	...	0·03	0·03	0	1·48	0·45	+ 1·03	+ 220	+ 245
3. Burma Dry (Mandalay).	...	0	0·01	—0·01	1·31	0·41	+ 1·0	+ 244	+ 253
4. Delta of Bengal .	Narayanganj	0	0·04	0·04	0·86	0·55	+ 0·31	+ 5	+ 69
	Calcutta	0	0·02	—0·02	0·40	0·27	+ 0·13	+ 48	+ 60
5. Brahmaputra Valley (Sibsagar) .	...	0	0·18	—0·18	0·90	0·75	+ 0·15	+ 20	+ 58
6. Himalayas and Sub-Himalaya, East.	Dinajpur .	0	0·06	—0·06	0·36	0·28	+ 0·08	+ 20	+ 64
	Darbhanga	0	0·07	—0·07	0	0·29	— 0·29	—100	—100
	Bahraich .	0	0·13	— 0·13	0·24	0·76	— 0·52	— 68	— 62
7. Indo-Gangetic Plain, East.	Burdwan .	0	0·01	—0·01	0·88	0·18	+ 0·70	+389	+418
	Patna .	0	0·12	—0·12	0·08	0·40	— 0·32	— 80	— 71
8. Himalayas and Sub-Himalaya, West.	Simla .	0	0·70	—0·70	4·27	2·61	+ 1·66	+ 64	+ 124
	Ludhiana	0	0·38	—0·38	1·24	1·09	—0·45	— 27	— 5
9. Indo-Gangetic Plain West.	Cawnpore .	0	0·16	— 0·16	0·04	0·75	—0·71	— 95	— 93
	Lahore .	0	0·21	—0·21	0·28	0·98	0·70	— 71	— 64
10. N.-W. Dry Area (Bikaner).	...	0	0·17	—0·17	1·08	0·04	+ 0·44	+ 69	+ 130
11. Baluchistan (Quetta)	...	0·01	0·39	- 0·38	4·29	1·80	+ 2·49	+ 158	+ 204
12. East Coast, North .	Waltair .	0	0·03	- 0·03	0·05	1·10	— 1·05	— 95	— 95
	Cuttack .	0	0·02	—0·02	0·23	0·42	— 0·19	— 45	— 43
13. East Satpuras .	Ranchi .	0	0·02	—0·02	0·13	0·28	— 0·15	— 54	— 50
	Raipur .	0	0·02	— 0·02	0	0·44	— 0·44	—100	—100
	Jubbulpore .	0	0·12	—0·12	0·01	0·81	— 0·80	— 99	— 99
14. Central India Plateau.	Jhansi .	0	0·19	— 0·19	0·12	0·92	— 0·80	— 87	— 84
	Jaipur .	0	0·08	—0·08	0	0·48	— 0·48	—100	—100
	Indore .	0	0·05	—0·05	0·01	0·32	—0·31	— 97	— 96
15. West Coast .	Calicut .	0·70	0·15	+ 0·55	0·81	2·53	— 1·72	— 68	— 95
	Bombay .	0·06	0·01	+ 0·05	0·06	0·13	— 0·07	— 54	—100
16. Gujarat . .	Ahmedabad	0	0	0	0·04	0·07	— 0·03	— 43	— 43
	Rajkot .	0	0	0	0·06	0·09	— 0·03	— 33	— 33
17. West Satpuras (Akola).	...	0	0·02	—0·02	0	0·71	—0·71	—100	—100
18. Deccan . .	Bellary .	0·84	0·02	+ 0·82	0·84	0·54	+ 0·30	+ 56	—100
	Bijapur .	0	0	0	0	0·27	—0·27	—100	— 100
	Hyderabad	0·07	0	+ 0·07	0·07	0·10	— 0·03	— [illegible]	—100
19. South India . .	Mysore .	0·21	0	+ 0·21	0·25	0·28	—0·03	— 11	— 86
	Madura .	0·92	0·08	+ 0·84	1·03	2·77	— 1·74	— 63	— 96
20. East Coast, South (Madras).	...	2·73	0·33	+ 2·40	5·19	10·35	- 5·16	— 50	— 75

W. L. DALLAS,

for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,

Secretary to the Government of India.

SIMLA;

The 18th January 1906.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 13th January 1906.

Burma.—There was no rain during the week except one-half of an inch in Mergui. Reaping of wet weather paddy is completed in five more districts and is nearing completion in the remainder. Reaping of hill side paddy is completed in the Southern Shan States. Sowing of dry weather paddy has commenced in parts of Lower Chindwin and the Ruby Mines districts. Plucking of old cotton is nearly completed, and that of new cotton is in progress in Thayetmyo. Sowing of miscellaneous crops is completed in Sagaing. The standing crops are generally in good condition. The price of paddy has fallen in Rangoon, Prome, Tavoy, Thayetmyo, and Pakokku, and risen in Pegu and Toungoo; elsewhere it is stationary.

Eastern Bengal and Assam.—The weather is seasonable. Slight rain fell during the week in Rajshahi, Bogra, Dacca, Tippera, and Lakhimpur. Pruning of tea is in progress, the outturn is fair. Harvesting of winter rice is nearly finished. Sowing of spring crops continues. The outturn of winter rice and the prospects of other crops are generally fair. Fodder is insufficient in Netrokona, parts of Sylhet, the Khasi and Jaintia Hills and Tezpur. Prices: common rice:—Tezpur 14; Sibsagar 12; Malda and Chittagong 11½; Dinajpur, Rampur-Boalia, Noakhali, Gauhati, and Dibrugarh 11; Rangpur, Bogra, and Barisal 10½; Jalpaiguri, Rangamati, Silchar, Nowgong and Tura 10; Faridpur 9 to 10; Sylhet 9¾; Comilla 9⅝; Pabna 9½; Dacca and Dhubri 9; and Mymensingh 8⅞ seers per rupee.

Bengal. Rain is reported from the districts of the Burdwan and Presidency Divisions and also from a few other districts of Behar and Chota Nagpur. The fall was for the most part very light. Harvesting of *aman* paddy is almost over. Sugarcane-pressing is going on. Poppy and other spring crops are doing well, but some rain is wanted for the crops in Bihar and Chota Nagpur. Prospects are on the whole good. Fodder is available everywhere except in parts of Darbhanga, where it is reported to be insufficient. The water supply is sufficient. The price of common rice appears to have a rising tendency; it has risen in twelve and has fallen in five districts. The price is somewhat high in parts of Jessore, Khulna, Muzaffarpur, Darjeeling and Purnea.

United Provinces.—Rain has fallen in seven hill and submontane districts accompanied by falls of snow in Garhwal and Almora; in four districts the falls averaged over ½ an inch. Rain is urgently required almost everywhere. Cawnpore reports that the standing crops on unirrigated tracts are withering. Irrigation continues where possible and the pressing of sugarcane is in progress. Slight damage by frost is reported from twenty-four districts and by insects in Hamirpur. Scarcity of fodder is injuring cattle in Bareilly and Agra. Markets are full but prices are high and are rising in seventeen districts. In Jalaun the numbers on relief works have risen to 26,128 and those gratuitously relieved to 15,868; in Jhansi which was declared a famine district on the tenth instant the total number on relief works was 5,253; in Muttra and Cawnpore the numbers on the test works were 3,9 0 and 319, respectively. There were no labourers on the Hamirpur test works.

The weekly report on the famine and scarcity in the United Provinces is as follows:—Jalaun and Jhansi are the famine districts but Muttra will be declared a famine district from the 20th instant. The absence of rain and the failure of the canal has seriously affected the spring crops in Jalaun where the numbers on relief are:—on works 26,100, on gratuitous relief 15,800; a sixth work is being opened. The physical condition of the people is good, but cases of emaciation are apparent on new works; workers are also suffering from the cold. In Jhansi test works are being converted into relief works; the numbers amount to 5,000. In Banda there is scarcity, but for the present sufficient work is available on the Ken canal and petty irrigation works. Relief works will shortly be required in Hamirpur. Elsewhere the people have not yet come to the end of their resources. Test works have been opened in Cawnpore and have attracted 534 workers.

Punjab.—Parts of Rawalpindi received rain during the week. The prices of food grains especially of wheat have risen in all districts except Shahpur, Mianwali and Multan. Pressing of sugarcane and harvesting of *toria* (brassica campestris), continue. Sowings of melons in Delhi and ploughings for extra spring crops in Gurgaon continue, also of wheat in Mianwali. Irrigated spring crops are generally in fair condition, but unirrigated crops are bad in the Delhi division and average elsewhere. Rain is badly wanted in the

Province. The outturn of *toria* is average and that of sugarcane below average. Frost and cold winds have damaged rape and gram in the Hissar, Gurgaon, Delhi, Ambala, and Lahore districts; wheat and sinji (melilotus parviflora) in Amritsar and also sugarcane slightly in Delhi. Locusts have visited Mianwali and Multan doing slight damage in the latter. Turnips in Multan have been partly damaged by the *hadda* disease. Cattle are weak from want of proper nourishment in Rohtak, Gurgaon, Delhi, Ambala, Amritsar, Sialkot, and Mianwali. Fodder is still very scarce in many districts, and the leaves of trees and sugarcane heads are being used as substitutes for fodder. Canal water is urgently required in Rohtak, while the supply is poor in Delhi and parts of Ambala.

North-West Frontier Province.—There was no rain during the week except a fall of 13 cent. in Hazara. Rain is badly wanted in Dera Ismail Khan. The state of the standing crops is generally promising except in Dera Ismail Khan where the unirrigated crops are poor. The standing sugarcane continues to be affected by frosts in Bannu. The water-supply is sufficient. Fodder is sufficient except in the Daman tract of Dera Ismail Khan. The weather is becoming milder after a period of abnormal cold. Prices: wheat 13 to 16; gram 14 to 21; maize 18 to 20; and bajra 14 to 16 seers per rupee.

Jammu.—There was slight rain during the week at Bhimber, Mirpur, and Ramnagar. Prices are rising. Wheat sells from 13 to 24, and maize 16 to 36 seers per rupee. The condition of the standing crops is fair. Fodder is sufficient.

Kashmir.—The sky was overcast during the week but there was no snowfall. Prices are stationary.

Rajputana.—The spring crops are being watered or weeded; the cultivated area is generally restricted especially in North Mewar, Jaipur, Kishangarh, Alwar, Karauli, Bharatpur and Ajmer-Merwara. The standing crops in north and central Kotah are withering for want of rain. Slight damage from frost is reported from the hill tracts of Mewar, Partabgarh, Kishengarh and parts of Mewar and Kotah. Locusts have appeared in two districts of Karauli but the damage caused is slight. The condition of cattle is poor in North Mewar, Jaipur, Kishengarh, Alwar, Karauli, Bharatpur and in parts of Marwar; in these tracts and in Tonk, Dholpur, Ajmer-Merwara, and parts of Kotah pasturage and fodder are very insufficient. Prices have risen by one and a half seers in the rupee in Kotah and Kishengarh and slightly in the hill tracts of Mewar, Dungapur, Banswara, Partabgarh and Ajmer-Merwara; have fallen in Dholpur; and are steady or nearly steady elsewhere. Prices are generally much above the normal. The highest price is in Karauli, *viz.*:—11¼ seers per rupee. The water supply is failing in parts of Kotah, Jhalawar, and Dholpur. The numbers on famine relief were as follows:—Ajmer 18,629; Merwara 16,874; Marwar 4,124; Kishengarh 3,806; Kurauli 2,949; Dholpur 1,823; on test works:—Mewar 1,735; Shahpura 969; Tonk 111; Jaipur 4,077; Alwar 678; Bharatpur 7,582. On gratuitous relief:—Mewar 554; grand total 63,881, or a decrease of 1,411.

The weekly report on the famine and scarcity is as follows:—Ajmer-Merwara—on works—Ajmer 13,719; Merwara 11,103. On gratuitous relief:—Ajmer 5,910; Merwara 5,771; total 35,503, or a decrease of 58. Prices are high and have risen in Merwara. Prices:—Ajmer 12¾; and Merwara 12¾ seers per rupee. A few cases of emaciation are noticeable. There is no wandering or large influx of foreigners. Relief measures are adequate and liberal suspensions of land revenue have been granted. The public health is good. Charitable funds are sufficient for the present. Native States:—Marwar on works 2,379; on gratuitous relief 1,745; total 4,124; Kishengarh on works 1,717; on gratuitous relief 2,089; total 3,806; Karauli on works 2,300; on gratuitous relief 649; total 2,940; Dholpur on works 1,294; on gratuitous relief 529; total 1,823. Prices:—Marwar 13¾; Kishengarh 14; Karauli 11¼; and Dholpur 13¼ seers per rupee Prices are much above the normal and have risen in Kishengarh and fallen in Dholpur. Some cases of emaciation are reported from Karauli where arrangements are being made for expansion of works. A charitable committee is working at Jodhpur and one has been organised at Karauli. There is no epidemic prevalent.

Central India.—There was no rain during the week. Irrigation of spring crops is in progress in Gwalior and Indore. Harvesting of autumn crops is in progress in Bhopal, Baghelkhand, and Malwa. The standing crops are good in parts of Gwalior and Indore, fair in Bhopal, Malwa, and Bhopawar; indifferent in Baghelkhand; and average in Bundelkhand, but rain is badly wanted. The prospects of irrigated spring crops are normal in parts of Gwalior; outturn will be average in parts of Indore, and Bundelkhand; fair in Bhopal; and below average in Baghelkhand and Malwa. Winter rains are much needed for spring crops in Bhopawar. Crops have been slightly damaged by frost in parts of Gwalior, Indore, Baghelkhand, and Bhopawar. Agricultural stock is bad in parts of Gwalior, and in north of Bundelkhand; and fair in Bhopal. Pasturage is scarce in north of Bundelkhand and bad in parts of Gwalior. Prices are steady in Gwalior and Indore; normal in Bhopal; rising in Bundelkhand and Bhopawar and in parts of Malwa; and continue high in Baghelkhand. Opium is good in Malwa and in parts of Gwalior and fair in Bhopal and Bhopawar.

The special report on the scarcity in Central India is as follows :—The general position in Gwalior is unaltered. The numbers on relief are as follows: — on works 18,000, on gratuitous relief 1,500, total 19,500. In Bundelkhand distress prevails in Datia, Alampur, Samther and less acutely in the rest of the agency north of Jhansi—Manikpur railway line including Baoni, Beri, Dhurwai, Bigna, Torifatehpur, Bankapaliarz, Behut, Sarila, and Jigni and also in parts of Orchha and Charkhari, Alipura, Rebai and Garauli. Water and fodder are generally scarce. If the winter rains fail the distress will extend southwards. Labouring classes are being unemployed but the mohwa crop if good will temporarily arrest distress till end of April. Some immigration from north to south continues. Prices are high; prices :—makka 12 ; jowar 12 ; gram and barley 11 seers per rupee. The numbers on relief in Datia, Baoni and Charkhari are :—on works 2,000 ; on gratuitous relief 500, total 2,500.

Central Provinces.—The weather has been cold and occasionally cloudy. Threshing of autumn crops and picking of cotton are nearly completed. The spring crops on light soils are not doing well owing to want of moisture and some rain would greatly improve prospects. Slight damage to crops by frost is reported from Damoh, Jubbulpore, Narsingpur and Hoshangabad. The price of wheat has risen by 2 and 2½ seers per rupee in Wardha aud Bhandara, respectively, and that of gram by 2 seers in Nimar; elsewhere prices are steady or fluctuate slightly.

Baroda.—For week ending 6th instant. Numbers on relief:—on works 2,901, on gratuitous relief 190, total 3,C91.

Bombay.—During the week there was no rain except an inappreciable quantity in Karachi, Hyderabad, Palanpur and Cutch. Autumn harvesting is practically over in the Deccan and the Karnatak; the outturn has nowhere been normal and in most parts the crop has either failed or was generally poor. The cultivated spring area in the Deccan and the Karnatak is much restricted by failure of rains and the standing crops are generally withering for want of moisture; in Sind, Gujarat and the Konkan the spring crops are generally in good condition and the outturn will probably be normal or little less, but some slight damage has been done by locusts in Sukkur and by frost in Sukkur and Kaira. Cattle are in good condition except in parts of Karachi, Sholapur, Satara, Kolhapur, and the Karnatak. Fodder is scarce in Karachi, Larkana, Hyderabad, Poona, Satara, the Karnatak, Kathiawar, Baroda and Cutch. Grass is being imported into the Deccan and Karnatak by Government agency. The water-supply is running short in parts of Surat, Kathiawar, Baroda City and Kolhapur and is generally scarce in the Deccan and Karnatak where grants for its improvement have been made. The rise in prices of staple grains is general; it is from 15 to 40 per cent. over the normal in the Deccan and Karnatak ; there is a considerable increase in Gujarat; but prices are still approximate to the normal in the Konkan. Test works have been opened in Ahmednagar, Sholapur, Satara, Bijapur, Belgaum, and the Jath and Aundh States. The numbers on the last day of the week ending the 6th instant were:—Ahmednagar 342; Satara 143; Bijapur 1,094; Belgaum 1,894; Jath 44; Aundh 48; total 3,565. The daily averages on gratuitous relief during the week were:—Ahmednagar 1,043; Poona 532; Sholapur 132; Bijapur 1,645; Belgaum 2,274; Jath 128; Daphlapur 39; total 5,793. Emigration in search of labour from Ahmednagar, Sholapur, Bijapur, and Jath to Bombay and Moglai is still going on. There is a great dearth of employment as agricultural labourers are in demand only for sugarcane and highly irrigated crops, but so far the demand for employment on test works has not been keen with the exception of one taluka of Belgaum and one of Bijapur, where the numbers have risen recently. The labouring classes are said to have found employment in Bombay where the demand is keen, in Berar, Khandesh and in parts of the Nizam's territory but some are already returning disappointed.

Hyderabad.—There was no rain during the week. The early rice harvest continues in a few villages. The spring harvest is in progress in thirty-one talukas but the condition of the crops is not good; in nine talukas the estimated outturn is under eight annas. Late rice is being sown but the area is limited. In nine affected talukas the land revenue has been suspended in cases in which the autumn crop is less than eight annas. Takavi advances are being distributed among ryots for agricultural wells. The attendance of labourers on road works was 1,418 persons. Fodder scarcity exists in twenty-six talukas and water scarcity in sixteen. The price of jowar has risen by one to six seers per rupee in sixteen talukas and fallen by one to two seers in five. Prices:—wheat 9¾; coarse rice 7½ and jowar 16½ seers per rupee, except in the affected talukas where jowar is sold from 14 to 12½ seers per rupee.

Mysore.—Prices are generally steady. The crops are in fairly good condition except in parts of Kolar. Prospects are fair except in Tumkur. Cattle are healthy except in parts of Hassan. The water-supply is insufficient in parts of Shimoga and Tumkur. Fodder is scanty in Chitaldroog and in parts of Tumkur and Hassan.

Coorg.—Picking of coffee and reaping of rice continue. Prices of food grains are normal. Water and fodder are sufficient.

Madras.—There was no rain during the week. Irrigation supplies are insufficient in part of the Circars, the Deccan, Nellore, South Arcot, and the Central and Southern districts. Ploughing, sowing, weeding, and transplanting are in progress. The standing crops are generally in fair condition but some in parts of Guntur, Bellary, Cuddapah, the Central districts and Malabar require more rain and some in parts of Kurnool, Chingleput and the Southern districts are withering. Harvests continue with outturn poor to normal and bumper. Pasture is sufficient everywhere except in parts of the Circars, Bellary, Anantapur, and Coimbatore. Fodder is scanty in parts of South Arcot, the Central districts and Tanjore. The condition of cattle is generally good. The price of rice is stationary in eleven districts; has fallen in seven; and has slightly risen in five. The prices of millets have fluctuated as follows:—Ragi is stationary in nine districts; has fallen in five; and has slightly risen in seven. Cholum is stationary in two districts; has fallen in two; and has slightly risen in ten. Cumbu is stationary in five districts; has fallen in four; and has slightly risen in six.

J. WILSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

COMMERCIAL EXHIBITIONS.

GENERAL REGULATIONS OF THE MILAN EXHIBITION, 1906.

Nos. 34[illegible]-358—14, dated Calcutta, the 15th January 1906.

RESOLUTION.

The following papers relative to the Exhibition, which will be held at Milan in the year 1906, are published for general information. The Government of India have decided not to participate in the Exhibition :—

GENERAL REGULATIONS OF THE MILAN EXHIBITION, 1906.

Article 1.

To celebrate the inauguration of the new Simplon Tunnel, Milan is arranging an international Exhibition, which will consist of the following sections:—

(a) *Transports by Land—Aeronautics—Meteorology ;*

(b) *Transports by water ;*

(c) *Providential Institutions ;*

(d) *Decorative Arts ;*

(e) *Gallery of Industrial Arts ;*

(f) *Retrospective Transport Exhibits ;*

(g) *Pisciculture ;*

(h) *Agriculture ;*

(i) *Public Health and Hygiene and Sanitary Assistance in Transportation ;*

(j) *Fine Arts.*

The mentioned sections are international, excepting the latter of *Fine Arts* which is National.

Article 2.

The distribution of each section in divisions, categories, classes, and groups is determined by the corresponding programmes, which form an essential part of the present regulations.

Article 3.

The Exhibition will be held in the town Park and in the *Piazza d' Armi* ; it will open in April and close in November It depends on the Executive Committee to prolong or to abbreviate the duration of the Exhibition.

Article 4.

The Exhibition is under the superintendence of the General Commitee, which exercises its functions by means of an Executive Committee and according to the Internal Regulations.

LOCAL, NATIONAL AND FOREIGN COMMITTEES.

Article 5.

The Chambers of Commerce of the Kingdom and Fine Arts Institutions, with the concourse of representatives of the Comune, and of public and private Institutions, are entitled to form themselves into local and national Committees to promote and organize the co-operation of the Exhibitors of their districts and facilitate the visits of schools, associations, workmen, etc.

For the same object special Committees or agencies will be instituted abroad.

The work of the local, national and foreign Committees is specially intended :

1st.—To make known within the limits of their districts the rules relative to the Exhibition and distribute the forms requesting admission ;

2nd.—To collect applications for admission and send them to the Executive Committee ;

3rd.—To assist Exhibitors in forwarding articles admitted to the Exhibition with due observance of all rules;

4th.—To communicate to Exhibitors the result of applications for admission, the register number of objects and all arrangements that may interest them.

EXHIBITORS AND APPLICATION FOR ADMISSION.

Article 6.

Exhibitors must subordinate the application for admission of their own products works and objects to the programmes of the separate sections. Exhibitors, in order to have their works admitted to the Exhibition, must apply to the Executive Committee either direct or through the local, national or foreign Committees. Applications to be made in duplicate on the corresponding form, which will be supplied by the Executive Committee or by the local, national or foreign Committees, must contain the indications asked for in the forms and be signed by Exhibitors.

Exhibitors wishing to exhibit objects in more than one class must make a separate application for each class, each application in duplicate copy.

The Entry forms filled out must reach the Executive Committee not later than the 31st July 1905, with exception for *zootechny* of the Agricultural Section, for which the last term has been fixed on December 31st, 1905,—and further what has been disposed in the different special programmes.

Article 7.

The Committee can arrange on special application and previous special agreement for individual firms to exhibit their products in their own buildings or kiosks.

Applications for such separate exhibitions must reach the Committee by February 15th, 1905.

Applications must be accompanied by plans of the kiosks or special buildings to be examined and approved by the Committee.

The Committee reserves the right to provide such structures at the expense of Exhibitors who will otherwise have them built on their own account.

Article 8.

The acceptance of applications is reserved to the Executive Committee on the proposal of the Commissioners charged with the management of each section. If required, the Exhibitors must show that what they wish to exhibit is really their own production.

Exhibitors will receive, either direct or through the local, national and foreign Committees, a certificate of admission.

ADMISSION-FEE AND OCCUPATION OF AREA.

Article 9.

All Exhibitors without exception have to pay an inscription fee of it. lire 10 a fortnight after receipt of the admission, with exception of what is said in the special Programme of the Agriculturing Section. The Exhibitors of the Retrospective Section of Transports do not pay any inscription fee.

Article 10.

For the area occupied Exhibitors will be charged as follows:—

1st Section.—*Transports by Land :*

Horizontal area 5 it. lire per sq. meter

Space on walls 10 „ „ „ „ „

Meteorology :

10 it. lire per sq. meter

2nd Section.—*Transports by Water :*

Horizontal area 5 it. lire per sq. meter

Space on walls 10 „ „ „ „ „

3rd Section.—*Providential Institutions :*

10 it. lire per sq. meter

4th Section.—*Decorative Arts :*

Horizontal area 10 it. lire per sq. meter up to 20 sq. meters

„ „ 5 „ „ „ „ „ for each additional sq. meter

Space on walls 10 „ „ „ „ „

5th Section of the *Industrial Gallery:*

Horizontal area 10 it. lire per sq. meter up to 20 sq. meters

" " 5 " " " " " for each additional sq. meter

Space on walls 10 " " " " "

6th Section of *Pisciculture:*

10 it. lire per sq. meter

7th Section of *Agriculture:*

10 it. lire per sq. meter

with exception of that what is explained in the special Programme.

8th Section of the *Public Hygiene and Sanitary Assistance in Transports:*

10 it. lire per sq. meter.

The Exhibitors of the Retrospective Transports will not have to pay for the space.

The Committee can exempt the Exhibitors of the Sections Providence, Agriculture and Hygiene and Sanitary of the price for occupation for those who do not have the intention to speculate. The Committee is also disposed to procure for exhibitors of the providential section glass boxes at it. lire 10 per sq. meter in case the Exhibitors of this section will make a demand during the right time.

No charge will be made for space to Exhibitors of the Section of Fine Arts: but they will have to pay 10°/₀ on the proceeds of all sales made.

For area and walls of special construction, the price for occupation will be arranged in each case, between the Committee and the Exhibitors.

Article 11.

For spaces in open galleries the prices will be reduced by 20°/₀; for open air spaces they will be reduced by 40°/₀.

The above mentioned fees for occupation will be subject to the following extras:—

For area having all 4 sides free 50%.
" " " 2 or 3 " " 25%.

Article 12.

Charges for areas intended for the erection of kiosks or pavilions for special exhibits, or sales, will be arranged between the Committee and Exhibitors.

The designs must be submitted to the Committee for acceptance (according to Article 7).

Article 13.

Fractions of a square meter will be charged as a whole.

Payment of one-half of the charges for area must be effected within 30 days of the acceptance of the application, the other half on the 31st December 1905.

For kiosks $\frac{1}{10}$th of the tax of area must be paid on the day of the admission, the remainder by taking possession of the space.

In cases of special arrangements Exhibitors must appoint an agent who will be responsible to the Committee for the exact observance of their orders and of the programmes and for all payments.

Article 14.

In cases of error in calculating the area allotted to Exhibitors only the excess paid will be refunded by the Committee. No claim for compensation for damages will be entertained. Where the area occupied exceeds what Exhibitors had applied for, they will be bound to pay the difference.

Article 15.

Half of the specified charges for space must be paid for, should such space not have been occupied by the applicant after due notice. The Committee is entitled to allot such spaces to other applicants; transfers of space from one Exhibitor to another cannot be effected without permission of the Committee.

AGENTS, PASSES AND LEGAL DOMICILE.

Article 16.

Each Exhibitor can appoint an agent, but the Committee has the right to accept or to refuse same, without indicating the reason. The Committee must know his Christian name and surname and must be informed of his authorisation.

Article 17.

Each Exhibitor or his agent has the proper legal domicile at the office of the Committee (Piazza Paolo Ferrari, 4) for all effects and purposes even after the close of the Exhibition.

Article 18.

Passes under observance of the rules of the Committee giving free access to the Exhibition to each Exhibitor or to his agent will be given out by the Committee.

Article 19.

Agents representing more than one Exhibitor will not be entitled to more than one pass.

Application for admission implies Exhibitors and their agents to accept all the present General and all special Rules and Regulations which may be laid down by the Executive Committee before and after the opening of the Exhibition.

Misbehaviour on the part of any Exhibitor or agent will render him liable to forfeit his pass. The Committee will not be held to give any explanation for such forfeiture.

DELIVERY, RECEPTION, LOCATION AND WITHDRAWAL OF EXHIBITS.

Article 20.

Exhibits must be delivered within the precincts of the Exhibition accompanied by certificates of admission between December 15th, 1905, and February 1st, 1906, excepting exhibits of the special programme of the section of Fine Arts for which special rules are laid down or for special shows; the Committee may, however, where the nature and value of an object require it, allow delivery to be effected before or after the above period.

Machinery, heavy and bulky goods requiring motive power, foundations, erection or decorations must be delivered by December 15th, 1905.

Exhibitors not delivering their goods by the stated time will forfeit their rights to the occupation of the space allotted to them; payments made by them will not be paid back.

Article 21.

Exhibitors not residing in Milan must remit to the Executive Committee with their exhibits and certificate of admission a copy duly filled out of the way-bill, a second copy of which must be handed in at the railway station from which the goods are forwarded, and a third copy will be retained by Exhibitors to enable them to withdraw their exhibits after the close of the Exhibition.

The three copies of the way-bill must be signed by the Exhibitor. Each copy must contain a clear description of the exhibit with weight, value, register number of the objects and the Milan address of the Exhibitor or agent.

Article 22

Two addresses must be applied to each package, one on the lid, the other on one of the sides.

Addresses must specify the category, section, division, class and group, register number, the number of packages and the progressive number of each package.

Packages must be in good condition; lids of cases must be screwed, not nailed.

All those objects which could be damaged in contact with other objects must be well packed and protected.

Exhibitors must place inside each package a list of its contents. Each separate article must be provided with a label with a number corresponding to the certificate of admission.

Article 23.

A special receiving office in the Exhibition will receive and check the contents, number and condition of packages, will advise Exhibitors or their agents of their arrival, and will provide for their removal to the space allotted The charge, according to a special tariff, will be paid by Exhibitors unless they elect to effect the removal themselves.

If cases and packages are not delivered in good condition, the receiving office will take all necessary steps without delay for verifying the same and for all further procedure required by laws and regulations.

Article 24.

Exhibitors or their agents must provide for unpacking and arranging objects intended for exhibition, and must follow the instructions given by the inspectors and attendants in the name of the Executive Committee or of the Commissions.

Should Exhibitors delay unpacking and arranging their exhibits, the Committee will provide at the expense of such Exhibitors without assuming any responsibility and without prejudice to the contents of Article 25.

Article 25.

Exhibitors whose exhibits have not been arranged by March 20th, 1906, will forfeit their right to the space allotted them; their certificates of admission will be cancelled and the payments made for registration and occupation of space will be forfeited to the Committee without prejudice to any compensation to which the Committee may be entitled.

The Committee is authorized to remove on the costs of the Exhibitor every installation which is not finished till the 20th March 1906.

Article 26.

All packing cases and materials must be removed from the Exhibition at least one week before the opening; they will otherwise be removed by the Committee at the Exhibitor's expense.

A note of all charges for reception, carriage, unpacking and arranging all exhibits will be sent in daily by the receiving to the book-keeping offices where all charges will be duly entered.

Article 27.

Unpacking and carriage, both previous to the opening and after the close of the Exhibition, will be charged to Exhibitors who must support all expenses for the arrangement of their exhibits.

Exhibitors must submit to the Committee for approval projects and plans of the arrangement of their exhibits.

Exhibitors of the Working Hall must send during the term, which is fixed on the admission of their demands, the designs relative to installation of their machines according to the general prescription of the Executive Committee.

Article 28.

The Committee, for the convenience of Exhibitors, but without assuming any responsibility, will arrange with special contractors a scale of charges.

1st.—For the reception of packages at the Exhibition railway-station, for their carriage to the receiving office and to the Exhibition buildings and for their unpacking.

2nd.—For the hire or purchase of tables, counters, show-cases, steps, wainscotings, railings, etc.

3rd.—For storing, care-taking and fire insurance of empty cases and for redelivery of same at the close of the Exhibition.

4th.—For repacking and loading at the close of the Exhibition and for carriage and delivery for forwarding at the Railway station.

5th.—For fulfilling all custom-house formalities for temporary importation of objecst subject to duty where such formalities can be fulfilled in Milan and for re-exportation at the close of the Exhibition; Exhibitors must, however, attend to all formalities for temporary exportation and for subsequent return to their own country at the close of the Exhibition.

6th.—For fulfilling all formalities for temporary importation and re-exportation dependent on the town-dues.

Article 29.

All exhibits must be arranged, so that no portion projects beyond the space allotted to the Exhibitor.

Decorations, firms advertising boards, prints, etc., must be submitted for the approval of the Committee.

To exhibit or to distribute informations, descriptions, stitched books, publications and so on, a written consent of the Committee is necessary.

Article 30.

All objects must be exhibitd in the name of the applicant for admission. Sales are allowed where the selling price has been previously notified to the Committee: no object will however be allowed to be removed until the close of the Exhibition.

The Committee may authorize special exhibits with a charge for entrance, and make other concessions in the interest of the Exhibition

In each case Exhibitors must follow the regulations issued by the Committee with a view to safety, hygiene, decency and order.

The Committee reserves the right to take a charge of 10 per cent. maximum on all sales effected in the Exhibition, and further to take an extra tax on special expositions for which a charge for entrance is made.

Article 31.

No sketches, drawings, photographs or reproductions of objects exhibited will be allowed without special authority of the Exhibitor.

The Committee may authorize the publication of views of the buildings and of the interior and external views of the Exhibition.

Article 32.

The Committee reserves the right to refuse on arrival all objects which are not considered worthy to be exhibited notwithstanding the certificate of admission having been granted : such objects must be removed at his own expense by the Exhibitor who will have no right to any compensation; except the admission fee and the tax for occupation which will be paid back.

Article 33.

At any time the Committee will have the right to order the removal of any objects which, owing to their nature or appearance, may be considered detrimental to the scope and decorum of the Exhibition.

In such cases no claim for compensation or damages will be allowed.

Article 34.

A catalogue of the Exhibition will be published by the Committee.

Each object or group of objects, where possible, will be marked with the catalogue number.

Article 35.

No object will be allowed to be removed before the close of the Exhibition without special permission of the Executive Committee.

All objects must be removed from the Exhibition within one month after its close; before removal all charges due to the Committee must be paid ; Exhibitors will therefore have to procure a pass for the removal of their exhibits.

Objects not removed within one month after the close of the Exhibition will be forwarded by the Committee at the Exhibitor's risk and expense ; should all charges due to the Committee not have been fully paid, the objects will be retained as security until such charges have been paid.

Kiosks and pavilions must be removed within three months of the close of the Exhibition.

After that period they will be removed by the Committee at Exhibitor's risk and expense.

SUPPLY OF MOVING-POWER, LIGHT, ETC.

Article 36.

On application the Committee will supply Exhibitors with power for machinery and apparatus in motion.

Moving-power will be supplied in the shape of steam, electric-current, gas, water and eventually compressed air. Exhibitors will specify in their applications all apparatus to be exhibited in motion and enclose drawings showing the arrangement of such apparatus and the connections with the main conduits of the Exhibition ; the quantity of power required must also be stated.

Foundations for machinery and brickwork for setting boilers, furnaces, gas generators, etc., must be executed by Exhibitors on their own responsibility.

Article 37.

All boilers exhibited at work must fulfil the requirements of the Italian law, and be subject to existing regulations.

Article 38.

The Committee will provide the main conducts for steam, electricity, water, etc., within the precincts of the Exhibition. Exhibitors must connect their machineries at their own expense to the main pipes or lines according to arrangements to be agreed with the Committee.

The Committee is further entitled to excute on account of the Exhibitors the connection of the main conductor with the branchings.

Exhibitors of boilers at work must connect them with the main water feed-pipes in the interior of the Exhibition. The plant must be in accordance with the Italian law and be kept throughout in perfect condition.

Article 39.

Steam will be supplied in the main pipes at a pressure of about 12 atmospheres, and will eventually be superheated.

Special arrangements will be made in each case by the Committee for the nature of electric current, gas and water required by Exhibitors.

Article 40.

The Committee will supply—according to the locality—motive power to Exhibitors on the following terms:—

1.° Power up to 3 H P at	it. Lire 0,40 per hour.
„ from 3 to 10 HP	„ „ 0,30 „
„ every further 10 HP	„ „ 0,25 „
2.° Steam per Kilo	„ „ 0,03
3.° Water for industrial use per cubic meter	„ „ 0,30
4.° Water for drinking purpose per cubic meter	„ „ 0,40
5.° Gas for lighting purpose, and moving-power per cubic meter	„ „ 0,25
6.° Electric current for lighting purposes per Ettowatt per hour	„ „ 0,10
7.° Electric current for moving-power per Kilovatt per hour	„ „ 0,40

All Government and town taxes will be paid by the Committee.

Article 41

Meters will be placed between the main and branch conducts to measure the power consumed by Exhibitors. The meters will be supplied by the Committee. Exhibitors will be charged the usual rates for their use.

The readings of the meters, hours of work and special remarks will be entered in a book by the employes of the Exhibition and by the Exhibitor or his agent. The book will be passed daily to the Book-keeping office where the amounts owing by Exhibitors to the Committe e will be entered.

In cases of disagreement on the amount of power supplied, the Committee reserves to itself the right of control by experts whose expenses will be paid in equal shares by the Committee and by the Exhibitor.

Article 42.

Exhibitors wishing to generate their own power must submit their plans, which must be in accordance with the requirements of the law, for approval to the Committee.

Actic le 43.

Exhibitors will not be allowed to put in activity their engines, where these are not utilised by the Committee, until permission has been granted by the Committee.

Article 44.

Exhibitors will be paid according to a special list in case the Committee is using their boilers, steam engines, dinamos, pumps, cranes, winches, etc.

Article 45.

All dangerous parts of machinery must be properly fenced. The approval by the Committee of the precautions adopted does not free Exhibitors from their liability.

Article 46.

Exhibitors must notify the Committee the men in charge of machinery who alone will be allowed to attend to the working.

Men in charge will not be allowed to leave their machinery unless a duly qualified substitute takes their place. Everybody in charge of machinery must follow the instructions of the Exhibition's agents.

The Committee is entitled to stop any machinery of a dangerous nature or obstructing the circulation of visitors.

Exhibitors will be held responsible for all damage to the floorings and buildings caused by their machines; also for accidents which may occur to the visitors.

The insurance for the machinery attendants must be made by the exhibitor.

CHARGE-TAKING AND LIABILITIES.

Article 47.

The Committee will exercise every precaution in taking charge of and protecting exhibits without assuming any responsibility; Exhibitors are therefore fully aware that they forego all claims for compensation for damages, direct or indirect, to their exhibits for their loss or for any other reason.

Exhibitors will have no right to claim damages for interruptions in the supply of power.

The Committee however accepts full responsibility for objects exhibited in the following sections:—

of Retrospective, Transports by Land and Water, Agriculture according to the value agreed upon with Exhibitors. The value must be inserted in the certificate of admission.

Exhibitors may make special arrangements for the care of their exhibits during the hours in which the Exhibition will be open to the public provided they comply with the rules which will be established by the Committee.

Article 48.

The Executive Committee will insure their buildings against fire; Exhibitors must effect their own insurances giving notice of same to the Committee with the name of the Company and the amount insured.

The Committee is prepared to treat with the principal Insurance Companies for special terms which will be communicated to Exhibitors whose choice will however be left entirely free.

SUNDRY ARRANGEMENTS.

Article 49.

The Executive Committee will publish special regulations, concerning a regular and proper formation of the Exhibition and all services connected with it.

The General Secretary.
Ing. E. STEFINI.

The President of the Executive Committee,
C. MANGILI.

Translation of a letter, dated Milan, the 5th December 1905, received by Mr. A. Serena, Executive Commissioner, Milan International Exhibition, 1906, from the Executive Committee in Milan.

I hasten to bring to your notice that the Ministry of Finance has just communicated to us that whilst the frontier customs dues, in accordance with the tariff, will have to be paid on all eatables and drinkable exhibited, *tea* will be admitted to the privilege of temporary importation and exemption from customs duty, with the accustomed bond of entry.

I feel sure that you will appreciate the concession at its true value as it involves a specially favourable treatment for one of the most important products of the British Colonies. I would remind you that the Italian Government was led to do this through a desire to particularly favour the Indian exhibitors, and I venture to hope that you will be able and willing, under these circumstances, to promote and ensure the participation, in some suitable form of Indian producers.

The Secretary to the Government of Madras.
" " " Bombay.
" " " Bengal.
" " " the United Provinces.
" " " the Punjab.
" " " Burma.
" " " Eastern Bengal and Assam.
The Honourable the Chief Commissioner, Central Provinces.
The Chief Commissioner of Coorg.

ORDERED that the foregoing papers be published in the Supplement to the *Gazette of India*, for general information, and that copies be forwarded to the Local Governments and Administrations named in the margin, for information, with the request that the papers may be published in the local Gazette.

Ordered, also, that a copy be forwarded to the Honourable the Agent to the Governor General in Rajputana and Chief Commissioner of Ajmer-Merwara, and the Honourable the Chief Commissioner, North-West Frontier Province, for information, and to the Foreign Department for information and communication to Native States.

Ordered, also, that a copy be forwarded to all Chambers of Commerce, for information.

W. L. HARVEY,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

MEASURES FOR THE PREVENTION OF PLAGUE.

Nos. 79-95, dated Calcutta, the 17th January 1906.

RESOLUTION.

READ—

Home Department letter No. 1121—1135, dated the 6th July 1905, and the replies of local Governments thereto.

Review of present situation.

More than five years have now passed since the Governor General in Council, when reviewing the report of the Indian Plague Commission, examined in the light of the knowledge then available the various measures which had been proposed or adopted with the object of checking the diffusion of the disease and indicated the considerations of policy which must govern their introduction in India. During this period, while the efforts of Government officers have in no way relaxed, and the people themselves have in many places shown a disposition to acquiesce and even to co-operate in preventive measures which do not conflict with their social and religious usages, plague has gradually spread to almost every part of India, and, subject to certain seasonal fluctuations, tends to recur year after year with undiminished virulence. About a year ago the Government of India, acting in concert with the Royal Society and the Lister Institute, made arrangements for the appointment of a scientific commission which is now investigating the causation of plague in Bombay and the Punjab. Pending the completion of these researches which may extend over a long time and will in any case be directed mainly to the scientific aspects of the problem, the Governor General in Council considered it desirable to place on record in a concise form the results of the practical experience which has been acquired in the last five years of actual plague administration. Local Governments were accordingly asked for reports, based as far as possible on the personal experience of their officers, on the conditions affecting the origin and spread of plague, the character of the measures to be adopted against it, the degree of success attained and the causes upon which success or failure depend. The ample materials thus collected place the Governor General in Council in a position to indicate those preventive measures which appear under present conditions most likely to be successful in the future.

Destruction of rats.

2. The most conspicuous change in the opinion of experts in India regarding plague since the issue of the Resolution of 16th July 1900 is the greatly increased importance now ascribed to the part played by rats in spreading and keeping alive the disease. Rats are exceedingly susceptible to plague, and when once they are infected they usually communicate the infection not only to man, but also to houses which have undergone thorough disinfection. It is therefore as essential to the safety of the community to destroy infected rats as to segregate plague-stricken people. In fact almost all the evidence regarding the causation of plague may be regarded as pointing to the rat as the chief agent in its diffusion. For this reason the importance of destroying rats has been insisted on by the framers of the Paris Convention of 1903, and although European opinion is not unanimous on the point, the Governor General in Council considers that the experience recently acquired in India warrants the belief that the systematic destruction of these animals promises to be one of the most effective measures that can be adopted for preventing the spread of plague.

Street improvements: especially paving and draining

3. Observation has also shown that plague is most severe where the houses of the people are crowded together, ill built and imperfectly ventilated, while it usually spares those areas in towns where the streets are wide, the houses well-built, the alleys and side-walks paved, and the drains properly constructed. It follows that municipalities and local bodies should be encouraged and assisted to demolish insanitary quarters, to improve the paving of alleys and side-walks, to neglect no opportunities of widening narrow streets, to enforce simple building rules and to perfect their systems of drainage and conservancy. All godowns where grain is stored should be rendered rat-proof and should be liable to periodical inspection.

Disinfection.

4. In theory the disinfection of both houses and clothing takes a high place among preventive measures and in cases of pneumonic plague it must be regarded as imperative. But the great difficulty of carrying out the process thoroughly in a house casts some doubt upon its practical utility

and the Government of India leave it to the local authorities to determine the extent to which it should be enforced with reference to the prevalent structural conditions. In any case the efficacy of house disinfection depends entirely upon the methods employed. The fluids used must be really germicidal, such as solutions of corrosive sublimate, cyllin or izal; they must be intelligently applied under proper supervision, and care must be taken to prevent the reinfection of the building by rats. These observations apply in their full force only to towns where the disease has not fully established itself. In villages the disinfection of houses is seldom of much use, while in towns where plague has become indigenous the difficulty of completely excluding the rats leads to constant reinfection.

Evacuation of locality.

5. Of the various measures hitherto adopted with the object of arresting an outbreak of plague none has proved so efficacious as the prompt abandonment of the infected locality for a period that varies with local conditions. In the case of villages, indeed, the evacuation of all the houses, accompanied by systematic destruction of rats, is probably the only means of effectually combating the disease. It is, however, essential that evacuation should be carried out thoroughly: if a portion of the inhabitants remain behind the disease will continue to spread. In all cases where evacuation is feasible the people should be encouraged to resort to it and assisted by the grant of blankets and warm clothing, where necessary, and by the provision of huts or the materials for building them.

Inspection of travellers.

6. The evidence which has been collected shows that the inspection of travellers by railway, road and steamship is often successful in averting or delaying the spread of plague, but that the efficacy of this measure depends on the circumstances in which it is applied. It is of most value in protecting limited areas, such as hill stations, and places so situated that the inspection posts command all routes of access. The mere inspection of persons arriving by steamer is, however, of little use, unless the rats on board the vessel are destroyed or are prevented from reaching the shore. A segregation camp for the detention of the sick is a necessary adjunct to every inspection station, but no one need be detained who is not actually suffering from plague. In all other cases it is sufficient to record the travellers' names and addresses and to arrange for their being under surveillance for five days. Experience has shown that mere contact with a case of bubonic plague in a railway carriage involves little danger of infection.

Quarantine.

7. The example of prisons proves that quarantine may be relied upon to prevent the spread of plague by human beings, but it can seldom be applied effectually except by the people themselves, who have sometimes combined to prevent persons from infected places from entering their villages and have provided accommodation for them outside the inhabited site. In rural areas the adoption of these measures may properly be encouraged: but they do not admit of application to towns.

Segregation of the sick.

8. The removal of the sick to hospital, while it is eminently desirable in their own interests, has always been unpopular, and in cases of bubonic plague the necessity for it may be avoided, provided that the surroundings of the patient can be kept clean and free from rats. That the measure is instrumental, however, in delaying the spread of the disease is undeniable, and even though segergation may be relaxed when indigenous cases become widespread, the first few cases imported into a plague-free town should, whenever possible, be segregated without delay. Cases of pneumonic plague, which is directly infectious from man to man, ought always to be segregated.

Segregation of contacts.

9. The segregation of persons who have been in contact with a patient suffering from bubonic plague is often impossible in practice. When it can be carried out with the good-will of the people the measure is no doubt useful, but where coercion has to be employed more harm than good is likely to result. In cases of pneumonic plague, however, the segregation of contacts is necessary as the risk of infection is extreme.

Inoculation.

10. Inoculation with the prophylactic fluid now manufactured at the Parel Laboratory is of value not merely for the protection which it affords against plague but also by reason of its effect in mitigating the violence of an attack. The extent to which it may be adopted depends upon the strength of the popular sentiment in its favour or against it and the Governmunt of India hope that the people may be encouraged to have recourse to it.

General considerations.

11. While the experience of the last five years establishes the utility of the measures enumerated above, it equally teaches that their application must depend upon the circumstances of the locality, the character of the people, the stage which the disease has reached, and the agency available for dealing with it. What is necessary in a district free from plague may be useless or vexatious where plague has become indigenous; what is effectual in one part of the country may be inoperative in another; a degree of control which is acceptable to a particular community may be strongly resented by people who observe a diffierent code of social usage; and in a province with a well developed system of village officials more can be attempted than in a province where no such organization exists. Where the conditions vary so widely from

province to province as is the case in India it is manifestly impossible for the Governor General in Council to lay down a uniform scheme of plague administration. The local Governments alone are competent to determine what measures are practicable or expedient at particular times and places and it is upon them that the Government of India rely to make the best use of the opportunities which present themselves for checking the spread of the disease. Finally the Governor General in Council would observe that in the last report all preventive measures depend for their success upon the hearty co-operation of the people themselves and that every effort should be made to enlist their sympathies and to bring home to them through their natural leaders and in any other way that may be practicable that it rests mainly with them to bring about by their own action the cessation of plague in India, as it has long ago disappeared from Europe. When this conviction has been firmly established in the minds of the people the task of the district officers throughout India will be materially lightened. But that end can only be attained by carrying out thoroughly whatever measures it may be decided to introduce and by impressing upon all officers concerned in plague administration that when a decision has been arrived at there must be no hesitation in giving effect to the policy approved by the local Government.

ORDER.—Ordered that a copy of this resolution be communicated to all local Governments and Administrations, to the Departments of the Government of India noted on the margin and to the Sanitary Commissioner with the Government of India, for information.

Military | Finance.
Public Works. | Foreign.
Commerce and Industry.

Ordered also that the resolution be published in the *Supplement to the Gazette of India*.

H. H. RISLEY,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 18th January 1906.

The following statement of plague seizures and deaths reported in India during the week ending the 13th January 1906, is published for general information:—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	22	17
		Dholera Port	....		...
		Ahmedabad City	B., B. & C. I.	...	...
		Gogo Port	....	...	...
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	...	1
		Kaira District	" "	98	49
		Broach Port	" "	1	1
		Broach District	" "	...	...
		Mahikantha State	" "	...	...
		Surat Town and Port	" "	...	...
		Bulsar Port	" "	...	...
		Surat District	" "	...	2
		Panch Mahals District	" "	20	11
		Jhara Port	....	...	.
		Utan "	B., B. & C. I. & B.-G.-J.-P.	...	...
		Vesava "	" "	...	...
		Kelva "	B., B. & C. I.	...	...
		Trombay "	G. I. P.	...	...
		Tarapur "	B., B. & C. I.	...	...
		Manori "	" "	...	...
		Mahim "	" "	...	...
		Dhanu "	" "	...	...
		Bhiwndi "	G. I. P.	...	...
		Aghashi "	B., B. & C. I.	...	...
		Shirgaon "	" "	...	...
		Bassein "	" "	...	...
		Kalyan "	G. I. P.	...	...
		Thana "	"	...	...
		Bandra "	"	...	...
		Umbergaon Port	B., B. & C. I.	...	...
		Kon "	......	...	...
		Thana District	G. I. P. & B., B. & C. I.	...	...
	Central.	Poona City	S. M. & G. I. P.	1(a)	1(a)
		Poona District	" "	5	3
		Satara "	S. M.	60	32
		Khandesh District	....	112	70
		Ahmednagar "	....	8	5
		Nasik "	....	45	31
		Sholapur Town	....	10	8
		Sholapur District	G. I. P., S. M. & Barsi	10	7

(a) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Southern.	Alibag Port		1	...
		Mora „		...	...
		Panvel „		1	4
		Eshoi „		...	...
		Roha „		...	...
		Ashtami „		...	...
		Revdanda „		...	...
		Kolaba District	G. I. P.	9	8
		Ratnagiri Port		...	...
		Vizedrug „		...	...
		Harnai „		...	...
		Rajapur „		...	...
		Vengurla „		...	...
		Jaitapur „		...	...
		Dabhal „		...	...
		Joigad „		...	...
		Deoagad „		...	...
		Ratnagiri District		...	...
		Belgaum „	S. M.	71	61
		Hubli Town		8	8
		Dharwar District	S. M.	39	37
		Karwar Port		...	...
		Kumta „		...	...
		Kanara District		4	3
		Bijapur District		18	19
		Savantvadi State		...	...
	Sind	Karachi Town and Port	N. W.	12	11
		Karachi District	„	...	...
		Hyderabad Town	„	...	...
		Hyderabad District	„ & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Sukkar District	„	...	...
		Khairpur State	„	...	...
	Political charges.	Akalkot State		11	
		Aundh „		...	...
		Phaltan „		...	...
		Tuna Port		...	...
		Mandvi „		...	...
		Mundra „		...	...
		Jukau „		...	...
		Cutch State		...	...
		Cambay „	B., B. & C. I.	...	...
		Savanur „		...	...
		Bhor „		...	...
		Mongrol Port		...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Political charges.	Mahuwa Port	...	...	...
		Jafrabad "	...	...	...
		Verawal "	...	...	...
		Vawania "	...	...	...
		Kathiawar State	B., B. & C. I., Morvi & B.-G.-J.-P.	18	15
		Kolhapur Town	S. M.	20	17
		Kolhapur and Southern Mahratta Country	"	137	92
		Sachin State	B., B. & C. I.	...	...
		Dharampur State	...	...	...
		Srivardhan Port	...	...	...
		Murud "	...	...	...
		Barimandla "	...	...	...
		Nandgaon "	...	...	...
		Majagoan "	...	...	...
		Rajapuri "	...	...	...
		Janjira State	...	...	...
		Velan Port	...	...	...
		Dwarka "	...	7	6
		Baroda City	B., B. & C. I.	...	...
		Bet Port	...	...	...
		Baroda State	B., B. & C. I	52	33
		Satara "	...	10	10
		Jath "	...	...	...
		Surat "	B., B. & C. I.	...	...
		Aden	...	...	...
			TOTAL	810	565
MADRAS PRESIDENCY.	...	Salem Town	Madras	...	...
		Salem District	"	1(a)	...
		Anantapur District	"	...	...
		Bellary Town	"	...	...
		Bellary Cantonment	S. M.	...	...
		Bellary District	" & Madras	45(b)	32(c)
		Coimbatore Town	Madras	...	...
		Coimbatore District	" S. I. & Nilgiri	8	6
		North Arcot "	S. I. & Madras	7(d)	0(d)
		Madras City	...	1	1
		South Arcot District	S. I. & Madras	...	...
		Kurnool "	"	...	...
		Nilgiris "	...	12	7
		Cuddalore Port	"	...	...
		Mangalore Port	...	2	1
		Tinnevelly District	"	...	...
		Malabar "	Madras	...	...
		Cuddapah "	...	...	...

(a) Imported. (b) Six imported. (c) Four imported. (d) Three imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Madura District	...	...	...
		Vizagapatam Port	...	...	...
		Vizagapatam District	...	...	...
		Ganjam District	...	...	...
		Ermala Port	...	...	...
		South Canara District	...	...	...
		Chingleput District	S. I. & Madras	...	...
		Godavari "	Madras	...	...
		Cannanore Port	...	...	...
		Tanjore District	S. I.	...	...
		Trichinopoly "	...	...	...
		Cochin State	...	...	...
		Bimlipatam Port	...	...	...
		Calingapatam Port	...	...	...
		Coconada "	...	...	...
		Gopalpore "	...	...	...
			TOTAL	76	53
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	16	16
		Jessore District	B. C.	...	...
		Murshidabad District	"	...	...
		Khulna District	"	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
		Burdwan "	E. I.	...	...
		Howrah Town	...	...	...
		Howrah District	E. I.	...	...
		Hooghly District	"	...	...
		Birbhum "	"	...	...
		Bankura "	B. N.	...	...
	Patna	Champaran District	B. & N.-W.	15(b)	11(b)
		Chapra Town	"	...	...
		Saran District	"	264	222
		Gaya Town	E. I.	5	5
		Gaya District	"	61	62
		Muzaffarpur District	B. & N.-W.	28	17
		Muzaffarpur Town	"	...	...
		Darbhanga Town	...	34	31
		Darbhanga District	B. & N.-W.	165	139
		Shahabad "	E. I.	103(a)	82(a)
		Patna City	"	43	43
		Dinapore	"	...	...
		Patna District	"	379	303
	Bhagalpur	Monghyr Town	"	29	29
		Monghyr District	"	177	149
		Bhagalpur Town	"	13	11
		Bhagalpur District	" & B. & N.-W.	9	9
		Sonthal Parganas District	"	...	...

(a) Including 31 seizures and 25 deaths which occurred in December 1905.
(b) Including 6 seizures and 4 deaths which occurred during week ending 6th January 1906.

D

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BENGAL.	Chota Nagpur	Palamau District	. . . . . .	14	13
		Gangpur State	. . . . . .	...	...
		Manbhum District	. . . . . .	2	2
		Purulia	. . . . . .	...	...
		Singhbhum District	E. I.	...	...
		Hazaribagh "	"	...	...
	Orissa	Cuttack District	B.-N. R.	..	...
			TOTAL	1,357	1,144
EASTERN BENGAL AND ASSAM.	Rajshahi	Pabna District	B. N.	...	...
	Dacca	Dacca Town	. . . . . .	...	...
		Faridpur District	B. N.	...	...
			TOTAL	...	...
UNITED PROVINCES.	Meerut	Meerut City	N. W.	...	...
		Meerut Cantonment	"	...	...
		Meerut District	" O. & R. & E. I.	...	...
		Muzaffarnagar City	"	...	...
		Muzaffarnagar District	"	10	10
		Aligarh City	E. I. & O. & R.	...	...
		Aligarh District	. . . . . .	...	...
		Saharanpur City	. . . . . .	..	...
		Hardwar Union	O. & R. & N. W.	.	..
		Roorkee Town	" "	.	...
		Saharanpur District	" "	28	19
		Bulandshahr "	E. I. & O. & R	41	25
		Dehra Dun "	B. & N. W. & O. & R.	1	2
	Agra	Etawah City	E. I.	...	...
		Etawah District	"	6	6
		Fatehgarh	B., B. & C. I.	...	.
		Farrukhabad Town	" "	..	...
		Farrukhabad District	" "	4	4
		Mainpuri "	E. I.	...	..
		Agra City	B., B. & C. I., G. I. P. & E. I.	...	...
		Agra District	" " "	...	...
		Etah "	. . . . . .	...	...
		Hathras City	. . . . . .	...	...
		Muttra District	. . . . . .	...	...
		Muttra City	. . . . . .	...	...
	Rohilkhand	Bareilly City	R. & K. & O. & R.	2	2
		Bareilly District	" "	8	6
		Shahjahanpur District	" "	25	32
		Shahjahanpur City	" "	...	...
		Budaun District	. . . . . .	11	11
		Bijnor Town	. . . . . .	...	...
		Bijnor District	O. & R.	136	136
		Moradabad City	. . . . . .	...	..
		Moradabad District	. . . . . .	17	11
		Pilibhit District	. . . . . .	20	17

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Allahabad	Allahabad City	E. I.	4	2
		Allahabad District	" & O. & R	8	3
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.).	175	174
		Cawnpur District	" " " "	7	7
		Fatehpur "	E. I.	3	4
		Banda "	G. I. P. (I. M. Sec.) & E. I. R.	1	1
		Jhansi City	" "	...	...
		Jhansi District	G. I. P. (I. M. Sec.)	...	...
		Hamirpur "	" (")	...	...
		Jalaun "	" (")	...	...
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	
		Benares City	" "	2	1
		Benares District	" " " & E. I.	15	26
		Ballia	"	101	99
		Jaunpur City	O. & R.	..	
		Jaunpur District	" & B. & N. W.	8	10
		Ghazipur "	E. I. & B. & N. W.	19	15
		Mirzapur City	"	...	...
		Mirzapur District	" & O. & R.	5	5
	Gorakhpur	Azamgarh City	" "		
		Azamgarh District	" "	178	137
		Gorakhpur City			7
		Gorakhpur District		13	18
		Basti District	"	65	60
	Kumaun	Naini Tal	O. & R.	...	..
		Garhwal District		4	4
	Lucknow	Unao District	O. & R., & B. & N. W.	55	55
		Lucknow City	" " & R. K.	8	2
		Lucknow District	" "	33	29
		Hardoi "	"	42	30
		Rae Bareli "	"	35	35
		Sitapur "		18	16
		Kheri "		33	31
	Fyzabad	Bahraich District	B. & N. W.	38	32
		Gonda "	"	7	6
		Partabgarh "	O & R.	15	14
		Sultanpur "	"	3	3
		Ajodhia	"		...
		Fyzabad City	"	...	...
		Fyzabad District	"	37	34
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	" & O. & R.	26	26
			TOTAL	1,265	1,167

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB	Delhi	Gurgaon District	B., B & C. I.	...	...
		Hissar "	" & N. W.	10	7
		Karnal "	E. I.	83	84
		Simla "	S K.	...	...
		Delhi "		4	4
		Ambala "	N. W. & E. I.	16	8
		Rohtak "	N. W.	92	19
		Ludhiana District	N. W	46	31
	Jullundur	Jullundur "	"	24	23
		Hoshiarpur "		36	34
		Ferozepur "	N. W.	22	21
		Kangra "		...	...
	Lahore	Amritsar City		6	2
		Amritsar District	N. W.	16	15
		Gurdaspur "	"	156	156
		Lahore City	"	...	...
		Lahore District	"	27(a)	19(a)
		Gujranwala District	"	15	17
		Sialkot "	"	111	111
		Montgomery "	"	...	...
	Rawalpindi	Rawalpindi District		3	3
		Gujrat "		19	10
		Shahpur "		...	...
		Attock		...	...
		Jhelum	"	6	6
	Multan	Lyallpur District	"	...	...
		Mianwali "	"	...	...
		Patiala City	Rajpura-Bhatinda (N. W. Ry.).	..	...
		Patiala State	N. W., E. I., B., B. & C. I. & J. B.	65	52
		Kapurthala State		15	6
		Nalagarh State		...	...
		Jind "		...	...
		Kalsia "		6	4
		Nabha "		...	...
			TOTAL	708	632
BURMA	Pegu	Rangoon Town		18	19
		Pegu District		...	...
		Tharrawady District		21	20
		Prome "		...	...
		Hanthawaddy District		13	11
	Irrawaddy	Bassein		...	...
		Maubin District		...	.
		Henzada "		1	1
		Pyapon "		...	...
		Myaungmya "		...	..
	Tenasserim	Toungoo District		5	5
		Moulmein Town		1	1
		Tavoy District		...	...
		Thaton "		...	...

(a) Figures for 2 weeks ending 18th January 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
	Mandalay .	Mandalay District	. . . .	...	...
	Sagaing .	Sagaing „	. . . .	...	...
	Meiktila	Myingyan „	. . . .	...	...
		Yamethin „	. . . .	6	5
		Meiktila „	. . . . . .	73	68
			TOTAL .	138	130
CENTRAL PROVINCES (INCLUDING BERAR).	Nagpur .	Nagpur City	B. N. & G. I. P.	112	95
		Nagpur District . .	„ . . .	29	19
		Wardha Town	G. I. P.	2 (a)	2 (a)
		Wardha District . . .	„	...	...
		Kamptee Cantonment . .	. . . .	...	...
		Chanda Town	. . . .	...	...
		Chanda District . . .	G. I. P.	...	...
		Bhandara Town . . .	B. N.	...	...
		Bhandara District . .	„	...	...
		Balaghat „	„	...	...
		Balaghat Town . . .	E. I. & G. I. P. . .	...	...
	Jubbulpur.	Jubbulpore Town	. . . .	...	...
		Jubbulpore Cantonment . .	. . . .	...	...
		Jubbulpore District . .	E. I. & G. I. P. . . .	6	6
		Damoh Town	G. I. P. (I. M. Sec.) .	...	.
		Damoh District .	„ („) . .	...	...
		Saugor Cantonment . .	„ („) .	..	..
		Saugor Town	„ („) . .	...	...
		Saugor District . . .	„ („) . .	..	..
		Seoni „	B. N.	...	...
	Nerbudda	Mandla District . . .	„	...	...
		Burhanpur Town . . .	. . . . . .	...	...
		Nimar District . . .	G. I. P. & B., B. & C. I. . .	11	5
		Hoshangabad Town . .	„	...	...
		Hoshangabad District . .	„	...	...
		Narsingpur Town . . .	„	...	...
		Narsingpur District . .	„	...	...
		Chhindwara „ . . .	B. N.	...	...
	Chhattisgarh	Khandwa Town . . .	B., B. & C. I & G. I. P. .	...	...
		Betul District . . .	. . . .	...	...
		Bilaspur Town . .	B., B. & C. I. & G. I. P. . .	...	...
		Bilaspur District . . .	„	...	..
		Raipur „ . . .	„	...	...
		Raipur Town . . .	. . . . .	...	...
	Berar .	Sambalpur District . . .	B., B. & C. I. & G. I. P. .	...	.
		Akola Town	. . . .	...	.
		Akola District . .	I. P.	102(b)	77(b)
		Buldana Town	„	...	.

(a) Imported.
(b) One imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	Berar—*contd.*	Buldana District	G. I. P.	151(*a*)	129(*b*)
		Yeotmal Town	...	...	...
		Wun District	G. I. P.	...	...
		Basim "	"	...	...
		Amraoti "	"	...	...
		Amraoti Town	...	...	...
		Ellichpur District	...	...	...
			TOTAL	413	333
MYSORE STATE.	...	Bangalore Civil and Military Station	S. M. & Madras	56	54
		Bangalore City	" "	27	30
		Bangalore District	" "	16	12
		Mysore City	" "	...	...
		Mysore District	" "	5	1
		Kolar "	Madras & S. M.	...	1
		Kolar Gold Fields	"	4	4
		Thumkur District	S. M.	...	...
		Shimoga "	"	22	13
		Chitaldrug "	"	5	5
		Kadur "	"	1	1
		Hassan "	"	1	1
			TOTAL	137	122
HYDERABAD STATE.	...	Aurangabad District	N. G. S.	...	...
		Bir "	...	...	...
		Hyderabad "	N. G. S.	...	...
		Indur "	"	...	...
		Bidar "	"	...	...
		Atraf Balda	...	...	...
		Usmanabad District	G. I. P. & Barsi	54 (*c*)	40 (*c*)
		Lingsagur "	S. M.		
		Parbhani "	N. G. S.	4 (*c*)	2 (*c*)
		Raichur "	G. I. P. & Madras	...	...
		Gulburga "	" & N. G. S.	...	...
		Nander "	N. G. S.	...	...
			TOTAL	58	42
CENTRAL INDIA.	...	Indore City	B., B. & C. I.	...	...
		Indore State	"	1(*d*)	1(*d*)
		Ujjain City	"	...	...
		Gwalior "	...	...	...
		Gwalior State	B., B. & C. I. & G. I. P.	...	...
		Dhar "	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari "	" (")	...	...
		Bhopal City	...	...	...
		Bhopal State	G. I. P.	7(*d*)	6(*d*)
		Guaranteed Holdings in Bhopal Agency	...	...	...
		Makendangarh State	...	...	...

(*a*) Six imported.
(*b*) Three imported.
(*c*) Figures for the period from 2nd to 8th January 1906.
(*d*) Figures for week ending 6th January 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Central India.	...	Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	...	...
		Nimach ,,	,,	...	...
		Indore Residency	,,	...	...
		Rutlam City	,,	...	...
		Rutlam State	,,	1(a)	1(a)
		Dewas Town		...	...
		Dewas State	G. I. P.	...	...
		Narsingarh State		...	...
		Guaranteed Holdings in Malwa Agency		...	...
		Tonk State (portion in Central India)	G. I. P.	...	...
		Rewa Town	,,	...	...
		Rewa State	,,	9(a)	9(a)
		Sehore State	,,	...	...
		Datia City	,,	...	...
		Datia State		...	...
		Sailana Town		...	...
		Sailana State	B., B. & C. I.	...	...
		Piploda District		...	...
		Bagli State		...	...
		Jhabua ,,	B., B. & C. I.	...	...
		Jaora ,,	,,	...	...
		Jaora Town	,,	...	...
		Agar Military Station		...	...
		Manpur		...	...
		Sitamau State		...	...
		Rajgarh ,,		...	...
		Kurwai ,,		...	...
		Barwani ,,		...	...
		Lashkar City		...	...
			Total	18	17
Rajputana.	...	Bharatpur State		1	2
		Ajmer-Merwara		...	...
		Ajmer City		...	...
		Ajmer District		...	...
		Abu Road		...	...
		Mewar State	B., B. & C. I.	13	12
		Partabgarh State	,,	...	...
		Chitor (Udaipur State)	,,	...	...
		Tonk State	,,	...	...
		Marwar State (Jodhpur)	J. B.	...	..
		Jaipur City	,,	...	..
		Jaipur State	,,	...	...
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	...	...
		Jhallawar ,,		...	...
		Kotah ,,		...	...
		Sironi ,,	B., B. & C. I.	...	...
		Shahpura ,,		...	...

(a) Figures for week ending 6th January 1906.

Presidency or Province.	Division	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
RAJPUTANA	...	Dholpur State		...	..
		Alwar City		...	.
		Alwar State	B., B. & C. I.	..	...
		Beawar		...	..
		Karauli State		...	...
		Banswara Town		...	...
		Banswara State		...	...
			TOTAL	13	14
KASHMIR	...	Jammu District		36	21
		Kathua "	N. W.	...	...
			TOTAL	36	21
N.-W. F. PROVINCE	...	Abbottabad Town		..	...
		Hazara District		..	...
		Peshawar Town		...	...
		Peshawar District		...	...
			TOTAL	...	...
BALUCHISTAN	...	Sonmiani		...	...
		Hirok	N. W.	..	...
		Sibi	"	...	...
			TOTAL	...	..
			GRAND TOTAL	5,029	4,240

H. H. RISLEY,

Secretary to the Government of India.

WHOLESALE AND RETAIL PRICES IN THE FIRST HALF OF DECEMBER 1905 OF

RICE	GRAM AND PULSE	TOBACCO
WHEAT AND FLOUR	LINSEED	TURMERIC
BARLEY	MUSTARD AND RAPESEED	GRASS AND STRAW
JAWAR AND BAJRA	SESAMUM (*Til* or *jinjili*)	JAWAR STALKS
RAGI	GHI	SHEEP AND BULLOCKS
KANGNI	SUGAR	
MAIZE	SALT	

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBE

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Burma*—												
Tenasserim—												
Mergui	...	...	37·87	...	...	...	...	...	...	...	...	...
Tavoy	...	...	29·91	27·59	...	...	...	...	...	...	...	..
Moulmein and Amherst	...	...	35·16	35·16	55·65	55·65	...	..	...	...	...	...
Pegu (deltaic)—												
Rangoon	...	...	26·23	25	28·57	27·59	...	...	...	...	...	...
Maubin	...	...	32·99	31·68	...	...	...	...	...	...	...	...
Bassein	...	...	39·75	32·49	...	...	...	...	...	...	...	...
Pegu (inland)—												
Henzada	...	...	30·19	28·19	...	...	...	...	...	...	...	..
Toungoo	...	...	31·22	26·89	..	...	...	...	...	...	...	..
Upper Burma—												
Mandalay	...	...	31·68	31·07	21·77	21·55	...	...	...	...	...	...
Pakôkku	...	...	36·56	32	...	...	...	...	...	...	...	...
Arakan—												
Akyab	...	..	40	30·77	...	...	...	...	...	...	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	...	...	37·5	28·75	...	...	...	...	...	...	...	...
Dacca	...	...	42·5	27·5	32·5	21·87	...	...	21·25	14·37	...	...
Central—												
Pabna	...	...	67·5	25·94	...	22·5	...	...	...	...	...	...
Northern—												
Rangpur	...	...	33·75	...	35	32·5	...	...	...	...	...	...
Brahmaputra—												
Goálpára	17·5	10·62	35	27·5	...	...	...	...	...	...	...	...
Gauhati	...	...	30	25	...	...	...	...	...	...	...	...
Bengal*—												
Deltaic—												
Midnapur	...	...	28·12	26·25	...	...	...	...	...	...	...	...
Calcutta	...	...	55	40	35	30	...	...	26·25	23·75	...	...
Central—												
Bardwan	...	...	30		...	...	...	...	...	...	...	...
Orissa—												
Cuttack	...	...	27·66	23·2	32·34	27·19	...	...	...	...	...	...
Bihár, south—												
Patna	...	...	25	20·94	35	23·12	...	...	20	15	...	...
Bihár, north—												
Bhágalpur	...	...	27·5	21·37	28·75	28·75	...	...	19·37	16·25	...	..
Muzaffarpur	...	...	33·28	26·56	33·28	16·56	...	...	23·44	13·23	...	...
United Provinces:—												
(*a*) AGRA—												
Eastern—												
Benares	19·84	1	33·33	31·93	33·96	24·17	40·68	30·57	26·67	15·47	21·48	15·4
Central—												
Cawnpore	21·61	14·27	33·33	26·67	36·35	23·54	40	26·67	28·59	13·33	28·59	11·7
Jhánsi	28·18	16·67	43·91	36·2	34·53	25·78	...	...	25·78	15·26	29·69	15·2
Western—												
Meerut	...	...	50	36·35 to 50	32·81	23·88	36·56	29·06	24·84	14·79	...	15·3
Agra	26·67	25	59·27	55·16	·85	26·67	43·23	32·66	28·59	14·37	29·03	16·6
Submontane, west—												
Shahjahánpur	20	14·22	...	...	38·07	22·5	...	...	26·67	13·59	25	15·9
(*b*) OUDH—												
Southern—												
Lucknow	20	15·83	6·35	28·59	36·35	22·86	42·5	28·59	26·67	11·35	26·25	18·3
Northern—												
Fyzabad	20	15·94	42·5	36·25	37·5	24·22	...	...	30	14·27	...	...

* The figures under "Rice, husked" represent the prices of common rice

(The figures state prices in rupees per ten maunds)

Bajra		Ragi		Maize		Gram		Arhar dál		Linseed		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	40·76	40·76	50	50	...	...	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	22·22	21·05	28·07	32·65	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	31·37	28·19	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	...	...	26·89	33·87	45·71	45·71	...	...	Honzada
...	...	...	...	...	...	36·99	36·99	...	...	...	...	Toungoo
												Upper Burma—
...	...	..	...	...	13·45	19·94	25·4	39·75	45·71	...	...	Mandalay
...	...	...	...	...	...	21·69	16·67	40·25	40·25	...	...	Pakôkku
												Arakan—
...	...	...	...	...	...	38·1	38·1	50	50	...	...	Akyab
												Eastern Bengal Assam—
												Eastern—
...	...	...	...	...	...	40	35	55	38·75	...	...	Chittagong
...	...	...	...	...	...	30	25	47·5	22·5	...	...	Dacca
												Central—
...	...	...	...	...	...	30	22·5	...	33·75	42·5	35	Pabna
												Northern—
...	...	...	...	...	...	31·87	23·75	48·75	32·5	...	...	Rangpur
												Brahmaputra—
...	...	...	...	...	...	..	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Deltaic—
...	...	...	...	...	...	30 to 35	25 to 32·5	45	35	47·5	35	Midnapur
45	27·5	...	...	26·25	22·5	32·	27·5	47·5	42·5	53·75	46·25	Calcutta
												Central—
...	...	...	...	...	...	32·5	23·75	41·37	27·5	...	...	Bardwan
												Orissa—
...	...	...	...	...	..	25·42	21·56	27·66	18·28	...	...	Cuttack
												Bihar, south—
...	...	...	...	25	14·37	26·25	19·06	42·19	25	51·25	37·19	Patna
												Bihar, north—
...	...	...	...	19·69	16·25	24·37	20·62	45	26·25	45·94	35	Bhagalpur
...	...	22·19		20·91	18·75	28·59	20	40	24·22	...	...	Muzaffarpur
												United Provinces:
												(a) AGRA—
												Eastern—
26·25	17·08	...	...	22·24	13·85	27·13	18·85	43·12	27·03	48·91	33·33	Benares
												Central—
28·59	14·79	...	...	23·54	14·01	28·59	17·76	31·98	...	47·08	32·66	Cawnpore
33·12	15·99	...	...	25·78	...	31·09	17·97	...	...	...	32·66	Jhansi
												Western—
...	18·13	...	..	25·62	14·53	26·56	15·83	...	21·04	...	...	Meerut
33·33	19·53	...	...	18·59	14·27	28·59	18·59	44·43	28·59	50	...	Agra
												Submontane, west—
26·67	15·36	...	...	25	12·5	26·67	19·53	...	...	50	30	Shahjahánpur
												(b) OUDH—
												Southern—
27·03	14·79	...	...	22·36	12·5	28·59	10·37	31·25	...	47·5	31·25	Lucknow
												Northern—
...	...	...	...	23·59	13·75	26·73	17·6	...	...	...	..	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER—*continued*

DISTRICTS	MUSTARD AND RAPE-SEED 1905	MUSTARD AND RAPE-SEED 1904	SESAMUM (*Til* or *jinjili*) 1905	SESAMUM (*Til* or *jinjili*) 1904	GHI 1905	GHI 1904	SUGAR, RAW (*Gúr*) 1905	SUGAR, RAW (*Gúr*) 1904	SALT 1905	SALT 1904	TOBACCO LEAF 1905	TOBACCO LEAF 1904
Burma—												
Tenasserim—												
Mergui	...	.	...	..	...	...	..	...	17·53	17·53	...	...
Tavoy	...	..	...	..	...	...	...	...	20·51	22·54	...	...
Moulmein and Amherst	...	..	...	...	...	...	...	...	18·77	18·77	...	...
Pegu (deltaic)—												
Rangoon	...	...	...	...	...	...	...	...	17·39	17·39	...	...
Maubin	...	...	...	...	...	...	...	...	22·46	22·46	...	...
Bassein	...	...	...	...	...	...	...	...	22·61	22·61	...	...
Pegu (inland)—												
Henzada	...	...	...	..	...	...	...	...	21·99	21·26	...	...
Toungoo	...	...	...	..	...	..	..	...	24·24	24·24	...	...
Upper Burma—												
Mandalay	..	...	...	...	...	...	...	...	23·1	22·54	...	...
Pakôkku	...	...	...	...	...	...	...	...	24·71	24·71	...	...
Arakan—												
Akyab	.	...	...	...	...	...	...	...	33·33	25	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	65	40	...	...	380	360	85	53·75	21·25	28·75	40	76·25
Dacca	...	..	...	...	470	450	62·5	55	28·75	29·37	102·5	85
Central—												
Pabna	57·5	42·5	...		55	520	6	47·5	28·75	30	90	110
Northern—												
Rangpur	60	25	...	...	410	375	(	56·25	30	33·75	40	44·37
Brahmaputra—												
Goálpára	55	31·25	...	.	...	...	...	65	...	...	...	...
Gauhati	48·75	51·25	..	...	...	..	...	...	...	...	...	...
Bengal—												
Deltaic—												
Midnapur	42·5 and 40	28·75 and 42·5	...	...	385	315	70	50 to 52·5	...	28·75	60 and 85	70 and 90
Calcutta	43·75	43·75	45	40	290	370	62·5	47·5	...	26·25	80	80
Central—												
Bardwan	57·5		...	...	360	330	52·5	50	...	28·75	...	...
Orissa—												
Cuttack	57·5	52·5	53·28	33·28	380·94	310	65	42·5	...	25	60·04	42·5
Bihár, south—												
Patna	56·25	36·87	68·75	36·87	360	300	41·25	40	...	30	35	35
Bihar, north—												
Bhágalpur	55·94 and 43·91	33·75 and 37·5	...	...	400	3[illegible]0	11·87	30·94	...	28·75	60	50
Muzaffarpur	...	...	...	...	355·62	201·69	44·37	30·78	...	31·87	80	80
United Provinces:												
(a) AGRA—												
Eastern—												
Benares	5[illegible]·4	33·33	50·37	3[illegible]·6	366·67	385·26	47·34	43·12	...	...	...	...
Central—												
Cawnpore	47·08	30·21	61·56	36·35	336·82	3[illegible]0	44·13	38·07	...	...	70	58·75
Jhánsi	...	28·12	...	...	3[illegible]0	[illegible]09·74	48·44	50	..	...	...	...
Western—												
Meerut	50	...	...	...	336·87	320	46·87	..	..	...	...	...
Agra	47·03	32·5	...	38·75	365·78	316·04	64·01	41·87	...	...	70	80
Submontane, west—												
Shahjahánpur	57·13	33·33	...	...	350	330 and 340	...	...	...	...	...	...
(b) OUDH—												
Southern—												
Lucknow	62·5	31·43	...	...	340	320	47·5	50	..	...	70	60
Northern—												
Fyzabad	...	...	...	...	360	340	87·5	33·75	...	...	...	...

(The figures state prices in rupees per ten maunds)

Turmeric		Grass		Straw		Jawar stalks		Sheep, per score		Plough bullocks, per pair		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	...	...	...	...	...	...	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	...	...	...	...	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	...	...	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
												Upper Burma—
...	...	...	...	...	...	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	Pakôkku
												Arakan—
...	...	...	...	...	...	...	...	...	...	...	...	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	Chittagong
...	...	3·12	3·12	...	...	...	...	...	...	...	...	Dacca
												Central—
...	...	...	...	10	8·75	...	...	...	...	...	...	Pabna
												Northern—
...	...	1·87	1·87	7·5	7·5	...	...	...	...	...	...	Rangpur
												Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Deltaic—
...	...	...	...	5	5	...	...	...	...	...	...	Midnapur
...	...	20	10	10	7·5	...	...	...	...	...	...	Calcutta
												Central—
...	...	...	...	4·06	5·62	...	...	...	...	...	...	Burdwan
												Orissa—
...	...	4·37	4·37	5	5	...	...	...	...	...	...	Cuttack
												Bihár, south—
...	...	...	3·75	...	...	...	...	...	...	...	...	Patna
												Bihár, north—
...	...	...	...	...	...	...	...	...	...	...	...	Bhágalpur
...	...	...	...	...	...	...	...	...	...	...	...	Muzaffarpur
												United Provinces:
												(a) AGRA—
												Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	Benares
												Central—
90	70	...	...	...	...	...	...	70	70	...	...	Cawnpore
...	80	...	...	...	...	...	...	...	...	...	...	Jhánsi
												Western—
...	...	...	...	...	...	...	...	60	60	...	...	Meerut
115	45	...	5	9·06	5	...	...	...	50 and 60	30	30	Agra
												Submontane, west—
100 and 120	85 and 90	...	...	...	...	...	...	60 and 65	50 and 55	40 and 60	40 and 60	Shahjahánpur
												(b) OUDH—
												Southern—
...	...	4·06	3·12	...	5	1·56	1·25	40	40	...	...	Lucknow
												Northern—
...	...	...	...	...	...	...	...	...	...	35	20	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER—*continued*

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Rajputana—												
Eastern— Ajmer	26·67	12·5	...	...	39·37	26·4	...	...	31·56	17·34	28·59	16·67
Panjab—												
Southern— Ferozpur	21·25	16·72	40	44·37	29·58	23·12	34·37	28·59	21·09	12·97	...	12·97
Central— Lahore	27·6		53·33	45·73	30·78	22·55	32·66	27·81	20·26	12·92	...	12·71
South-eastern— Delhi	...	...	50	38·12	33·	24·17	40	30·16	·67	13·8	27·6	13·8
Submontane— Amritsar	25	21·04	42·08	36·35	27·5	21·87	30·78	25	...	...	...	...
Northern— Ráwalpindi	20	20	50	55·78	28·12	22·19	31·98	26·46	18·54	11·41	15·68	11·77
Western— Multan	20	17·4	35	27·55	33·12	27·08	...	33·33	18·75	14·27	...	14·79
Sind and Baluchistan—												
Karáchi	...	...	...	43·59	36·25	30·31	...	...	...	...	20·62	...
Shikárpur	...	...	39·69	40·31	32·66	27·34	...	...	21·72	13·75	...	...
Quetta	...	...	...	...	40 to 43·75	31·25 to 33·75	58·75	57·5	23·75	20 to 21·25	28·75	20·31
Bombay—												
Deccan and Karnátak—												
Dharwar	...	...	43·18	...	...	...	...	...	...	...	28·02	16·56
Sholapur	...	...	...	..	..	...	...	...	...	...	23·38	14·9
Poona	...	...	..	39·32	40	...	...	...	...	...	...	19·95
Khandesh and N.-E. Deccan—												
Ahmadnagar	...	...	...	37·45	...	26·46	...	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat—												
Surat	30·26	23·07	...	...	37·5	33·85	...	...	...	...	27·4	24·18
Ahmadabad	...	...	50	...	35·91	...	...	...	...	...	25	...
Central Provinces—(a)												
Western— Nagpur	...	...	40	31	28	2 2	40	33 25	...	...	19·5	20·62
Central— Jubbulpore	...	...	34·75	29·62	33·25	25	40	32	...	...	21·5	15·37
Eastern— Raipur	...	...	31·5	25	26·5	22·5	30·5	29	...	...	...	...
Berar—												
Akola	...	...	41·25	41·25	31·5	29	38	37·5	...	...	18·75	15·37
Amraoti	...	...	40·62	35	36·25	30	40	37	...	...	18·75	18
Madras—												
South, central—												
Coimbatore	...	...	...	...	...	...	...	...	...	...	19·2	22·5
Salem	...	...	...	...	...	...	...	...	...	...	...	...
Central—												
Bellary	...	..	...	...	...	...	...	...	...	...	23·7	16·9
Cuddapah	30·4	30·4	...	...	...	...	...	...	...	...	27·4	25·3
Karnul	..	...	...	...	...	...	...	...	...	...	...	...
East Coast, central— Nellore	...	..	...	...	...	...	...	...	...	...	...	...
East Coast, south—												
Madras	28·4	15·8	46·4	45	...	...	...	...	..	...	...	...
Tanjore	35·8	25	44·2	34·6	...	...	...	...	...	...	...	...
Trichinopoly	...	..	...	...	...	..	...	...	..	...	...	...
Southern— Madura	...	...	...	..	...	...	...	...	...	...	31·9	20·6
Mysore—												
Mysore	27·2	24·2	42·97	36·57	47·62	35·22	48	48	...	...	27·43	21·97
Bangalore	22·39	15·67	46·16	37·66	35·01	31·83	50·95	56·95	...	...	...	...

(a) The figures under "Rice, husked" represent the prices of cleaned rice or *chanwál*

(The figures state prices in rupees per ten maunds)

Bajra		Ragi		Maize		Gram		Arhar dál		Linseed		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Rajputana—
												Eastern—
36·41	20	...	...	30·78	16·67	30·16	20	...	...	61·56	44·06	Ajmer
												Panjab—
												Southern—
...	17·34	...	...	21·56	12 19	21·56	12·5	...	40	...	72·5	Ferozpur
												Central—
28 65	17·81	...	...	23·91	14·27	23·91	14·01	44 43	40	43·28	31·98	Lahore
												South-eastern—
33·33	19·06	...	...	28·59	14·32	27·6	15·88	53·33	26·72	55·16	44·43	Delhi
												Submontane—
...	...	...	...	22·86	...	22·86	12·71	45	...	...	...	Amritsar
												Northern—
22·86	15·36	...	...	20·47	18·18	25·78	15·26	33·33	36·35	43·23	23 33	Rawalpindi
												Western—
...	18·59	...	...	...	14·79	25 62	17·13	...	...	...	36·35	Multan
												Sind and Baluchistan—
29·69	20·94	...	...	...	..	28·12	...	...	...	...	...	Karachi
...	19·06	...	...	..	...	26 56	17·66	...	..	...	...	Shikarpur
...	...	...	...	27·5 to 28·44	20	...	...	47·5	40	...	...	Quetta
												Bombay—
												Deccan and Karnátak—
...	...	...	...	...	...	36·61	...	...	..	...	...	Dharwar
27·03	...	...	...	...	...	...	...	...	...	...	...	Sholapur
36·51	21·98	...	...	...	...	34·06	...	...	...	...	...	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	...	...	...	...	38·38	...	...	...	Ahmadnagar
35·31	19·84	...	...	...	...	...	23·07	...	..	...	...	Dhulia
												Gujarat—
30 99	28·85	...	...	...	...	33·85	26·67	54·06	44·69	...	...	Surat
33 33	...	...	...	...	...	...	...	...	...	...	...	Ahmadabad
												Central Provinces—
												Western—
...	...	...	...	...	...	28	19	34	31	...	...	Nagpur
												Central—
...	...	...	...	...	...	26·62	16·62	38	32	42	33·25	Jubbulpore
												Eastern—
...	...	...	...	...	...	24·5	16·5	32	21	...	...	Raipur
												Berar—
...	...	...	...	...	...	33·25	19·75	33	33 25	46·75	32	Akola
...	...	...	...	...	...	33·75	24	30	31·25	40	36 25	Amraoti
												Madras—
												South, central—
81 6	16·8	...	...	...	...	47·2	39·2	29·6	...	...	...	Coimbatore
...	...	23·4	20·5	...	...	...	...	...	...	...	...	Salem
												Central—
...	...	...	...	...	...	37	26·4	...	...	...	...	Bellary
25	24·1	...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	26·9	24·2	...	...	...	...	30·7	23·8	...	...	Nellore
												East Coast, south—
...	...	...	...	...	...	38·3	29·1	...	...	...	...	Madras
...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
...	...	25·3	23·5	...	...	...	...	...	...	...	...	Trichinopoly
												Southern—
36·5	25·9	...	...	...	...	...	...	31·9	...	...	...	Madura
												Mysore—
...	...	27·43	28·51	...	...	22·73	26·37	60·84	61·71	...	...	Mysore
...	...	27·43	22·86	...	...	32·91	22·94	51·45	48·4	...	...	Bangalore

WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER—*concluded*

DISTRICTS	MUSTARD AND RAPESEED		SESAMUM (*Til* or *Jinjili*)		GHI		SUGAR, RAW (*Gúr*)		SALT		TOBACCO LEAF	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Rajputana—												
Eastern—												
Ajmer . . .	...	..	63·91	44·06	355·52	355·57	57·19	66·56	...	...	...	...
Panjab—												
Southern—												
Ferozpur . .	50	33·28	...	57·19	355	335	50	40	...	...	80	80
Central—												
Lahore .	42·08	28·8	55·16	43·28	388·18	387·81	59·27	45 73	...	...	7·13	50
South-eastern—												
Delhi . . .	53·33	30·78	66·67	40	39	355 62	50	36·35	...	...	80	61·56
Submontane—												
Amritsar . .	42 08	31·98	60	41·04	410	...	50	36·35	...	...	50	...
Northern—												
Ráwalpindi . .	42·08	33 33	5	44·43	364·37	320	53·33	43·75	...	...	...	...
Western—												
Multan . .	45	36 35	60	44·13	397·5	376·46	55	56·93	...	...	...	80
Sind and Baluchistan—												
Karachi . .	...	...	70	...	390	340	...	...	...	...	...	...
Shikarpur . .	41·56	...	...	62·19	377·5	356·25	50	42·5	...	...	...	...
Quetta . . .	...	...	...	...	400 to 425	380 to 420	...	...	...	...	...	...
Bombay—												
Deccan and Karnátak—												
Dharwar . .	...	...	...	...	...	...	...	56·51	...	...	...	...
Sholapur . .	...	...	...	...	...	...	59·11	...	...	...	...	...
Poona . . .	...	...	...	...	...	...	...	66 67	...	...	...	...
Khandesh and N.-E. Deccan—												
Ahmadnagar . .	...	...	...	...	...	...	...	63·33	...	...	...	...
Dhulia . . .	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat—												
Surat . . .	...	...	59·11	4 ·63	...	...	...	...	...	...	...	...
Ahmadabad . .	...	...	...	...	320	...	...	...	...	...	...	...
Central Provinces—												
Western—												
Nagpur . . .	...	...	...	...	400	350	...	...	...	...	...	...
Central—												
Jubbulpore . .	...	33·25	47	33·25	320	280	...	...	33·25	34	72·75	80
Eastern—												
Raipur . . .	...	...	...	...	320	280	...	...	30	30	190	100
Berar—												
Akola . . .	54	45·62	50	32·25	381	346	...	...	23	31·25	133·25	114·25
Amráoti . .	50	43·75	43·75	36·25	380	340	...	...	25	30	170	160
Madras—												
South, central—												
Coimbatore . .	...	..	76·3	49·2	396 4	298·9	51·2	56	...	...	...	..
Salem . . .	..	...	...	...	385·2	359·6	...	...	...	...	128·3	120·4
Central—												
Bellary . . .	..	...	51·5	38·6	386·9	285·7	63	67·5	...	...	...	...
Cuddapah . .	...	...	...	...	327·5	279·6	...	...	...	...	...	...
Karnul . . .	...	...	...	...	...	...	...	...	...	...	74	74·1
East Coast, central—												
Nellore . . .	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—												
Madras . . .	...	...	51·3	...	362·1	362·1	65·8	74·1	...	...	123·4	123·4
Tanjore . .	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly . .	...	...	...	...	...	...	...	...	...	...	118·2	72·1
Southern—												
Madura . . .	...	...	66·7	48·2	...	...	...	...	...	...	106·8	106·8
Mysore—												
Mysore . . .	...	...	65·83	43·49	383·41	339·17	49·37	85·03	...	...	280·2	280·52
Bangalore . .	...	...	52·24	58·75	420	342·85	77·14	85·71	...	...	291·43	342·85

(The figures state prices in rupees per ten maunds)

Turmeric 1905	Turmeric 1904	Grass 1905	Grass 1904	Straw 1905	Straw 1904	Jawar stalks 1905	Jawar stalks 1904	Sheep, per score 1905	Sheep, per score 1904	Plough bullocks, per pair 1905	Plough bullocks, per pair 1904	Districts
												Rajputana— *Eastern—*
...	...	10	5	7·97	8·38	7·97	3·91	140	140	85	80	Ajmer
												Panjab— *Southern—*
...	80	3·28	3·75	5	5	6·25	5	50	50	75	75	Ferozpur
												Central—
127·55	66·67	15	12·5	7·6	6·67	...	...	200	100	100	112·5	Lahore
												South-eastern—
135	83·75	13·33	6·67	10	5·02	16·67	4·48	75	80	115	120	Delhi
												Submontane—
110	...	13·33	...	8·49	5·47	15·99	...	...	...	...	...	Amritsar
												Northern—
133·33	80	12·13	10	10	8·91	10	8·02	80	70	70	80	Rawalpindi
												Western—
...	96·2	...	4·48	6·67	4·48	...	6·67	...	60	...	75	Multan
												Sind and Baluchistan—
...	...	...	...	...	...	...	.	...	...	97	..	Karáchi
...	...	...	...	...	...	...	...	...	...	...	...	Shikárpur
...	...	...	...	11·25*	6·87*	...	...	40 to 200	40 to 140	...		Quetta
												Bombay— *Deccan and Karnátak—*
...	...	...	...	...	...	...	...	...	...	...	...	Dharwar
...	...	...	...	...	...	...	...	...	...	...	...	Sholapur
...	...	...	...	...	...	...	...	...	...	...	...	Poona
												Khandesh and N.-K. Deccan—
...	...	...	...	...	...	...	...	...	...	...	...	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	...	Dhulia
												Gujarat—
...	...	...	...	...	...	...	...	75	70	...	...	Surat
...	...	...	...	...	..	...	...	...	...	...	...	Ahmadabad
												Central Provinces— *Western—*
...	...	...	...	...	...	...	...	60	60	100	100	Nagpur
												Central—
100	88·87	...	...	..	...	...	...	55	55	40	45	Jubbulpore
												Eastern—
88	67	...	...	...	...	...	...	...	...	25	30	Raipur
												Berar—
104·75	52·37	...	4	...	...	...	7·5	70	70	90	100	Akola
120	75	4	5	...	...	...	...	60	65	80	75	Amráoti
												Madras— *South, central—*
99·2	56	...	...	...	...	4	48	...	...	50	50	Coimbatore
60	48	...	...	7·7	7·4	...	...	75†	75†	...	...	Salem
												Central—
...	...	...	...	...	...	6·8	6·9	80†	80†	100	100	Bellary
55·5	42·8	...	...	...	...	...	...	...	...	...	...	Cuddapah
65·8	49·4	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	...	...	8·8	4·4	...	...	...	...	...	...	Nellore
												East Coast, south—
82·3	46·1	...	...	...	...	...	...	55·63†	53·75†	...	...	Madras
...	...	...	...	...	...	...	...	80†	80†	...	...	Tanjore
...	...	...	...	...	...	...	...	...	...	...	...	Trichinopoly
												Southern—
...	...	...	...	6·4	4·3	...	...	...	...	40	40	Madura
												Mysore—
109·09	64	11·4	6·85	6·51	6·51	5	7·5	100	100	70	70	Mysore
102·86	45	9·14	7·61	8·61	6·86	5·71	4·29	160	160	120 to 150	120 to 150	Bangalore

* Bhusa † Sheep or goats

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Calcutta, January 19, 1906

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1905 (*The figures*

Districts	Wheat		Barley		Rice				Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	9 9	9 9	...	...	...	...
Tavoy	...	...	...	...	12 3	12 3	13 —	13 —	...	...	...	...
Moulmein and Amherst	6 13	6 13	...	...	9 12	9 12	10 8	10 8	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...		9 14	9 14	10 8	10 8		...	...	...
Rangoon	12 12	12 12	...	...	12 4	12 8	11 4	14 8	...	...	...	...
Maubin	...	...	...	...	9 13	9 13	11 8	11 8	...	...	...	...
Bassein		...	...		9 12	9 12	9 12	9 12	...	...	...	...
Pegu (inland)—												
Tharawadi	...	...	...	...	10 10	10 10	11 10	11 10	...	...	...	...
Henzada	...	...	...	...	9 11	9 11	12 2	12 2	...	...	...	
Prome	...	...	...	...	...	...	9 2	8 12	...	...	...	...
Toungoo	...		...		10 6	10 6	12 6	12 6	...	...	...	...
Thayetmyo		...	...	...	10 —	10 7	11 8	12 9	...	...	...	...
Upper Burma—												
Mandalay	16 10	17 3	...		10 9	10 9	11 9	11 9	...	...	...	...
Bamo	...	...	...	...	8 14	8 14	10 10	10 10	...	...	...	...
Pakôkku	...	...	...	...	8 13	8 13	10 10	10 10	...	...	...	...
Meiktila	...	...	...		10 —	10 4	11 4	11 8	19 8	19 10		...
Arakan—												
Sandoway	...	...	...	...	15 9	15 9	17 8	17 8	...	...	...	...
Kyaukpyu	...	...	...	...	11 3	13 —	12 3	14 —	...	...	...	...
Akyab	...	...	...	...	8 —	8 —	9 —	9 —	...	...	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	...	...		...	...	...	10 8	11 —	...	...	...	...
Noakhali	...	...	...	...	...	...	10 —	10 —	...	...	...	...
Backerganj	...	...	...	...	...	...	11 4	9 —	...	...	...	...
Maimensingh	10 —	10 —	12 5	12 5	...	...	8 14	10 10	...	...	...	...
Tippera (*a*)	...	...	...	...	...	...	...	11 13	...	...	...	...
Dacca	10 —	10 —	18 12	18 12	...	...	9 4	9 4	...	...	...	
Faridpur (*a*)	...	14 8	...	21 8	...	...	...	8 12	...	...	...	...
Central—												
Pabna	...	...	...	...	...	...	10 8	10 8	...	...	...	...
Rajshahi	13 8	13 8	24 —	24 —	...	...	10 8	11 4	...	...	...	...
Malda	12 10	12 —	...	...	...	...	11 —	11 8	...	...	...	...
Bogra	11 4	12 —	...	...	...	...	10 8	10 8	...	...	...	...
Northern—												
Jalpaiguri	10 —	10 —	...	...	...	...	9 4	9 4	...	...	...	...
Dinajpur	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Rangpur	11 —	11 —	...	...	...	...	11 —	9 8	...	...	...	...
Surma—												
Sylhet	...	...	...	...	8 8	9 8	10 —	12 8	...	...	...	...
Cachar	7 4	7 9	...	...	8 8	10 8	11 11	14 —	...	...	...	...
Hill tracts—												
Khási and Jáintia Hills	6 8	6 8	...	...	5 —	5 —	8 —	8 —	...	...	...	...
Gáro Hills	...	...	...	...	4 —	4 —	9 8	10 —	...	...	...	...
Manipur	...	...	...	...	32 —	32 —	34 —	34 —	...	...	...	
Nágá Hills	...	...	...	...	13 8	13 8	14 —	14 —	...	...	...	
Lushai Hills	...	...	...	...	5 —	5 —	8 —	8 —	...	...	...	...
Brahmaputra—												
Goálpára	11 —	10 —	...	...	5 8	5 8	9 —	9 —	...	...	...	...
Kámrúp	9 —	9 —	...	...	7 —	7 8	12 8	12 —	...	...	...	...
Darrang	8 —	8 —	...	...	8 —	8 —	16 —	16 —	...	...	...	...
Nowgong	...	...	...	...	7 —	7 —	10 —	10 —	...	...	...	...
Sibságar	...	...	...	...	6 8	6 8	13 —	14 —	...	...	...	...
Lakhimpur	7 —	7 —	...	...	6 8	6 8	11 —	10 8	...	...	...	...

(*a*) Return not received

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*)		Kangni or kakuni, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or thur, cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	18 14	18 14	Mergui
...	...	...	...	...	...	...	...	...	...	17 12	17 12	Tavoy
...	...	...	...	9 5	9 5	...	...	7 9	7 9	16 4	16 4	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	12 12	12 12	...	...	9 5	9 5	19 2	19 2	Pegu
...	...	...	...	16 —	16 —	...	...	13 4	13 8	18 8	18 8	Rangoon
...	...	...	...	...	...	...	...	...	...	12 8	12 8	Maubin
...	...	...	...	10 11	10 11	...	...	...	...	15 1	15 1	Bassein
												Pegu (inland)—
...	...	...	...	8 8	8 8	...	...	...	...	14 4	14 4	Tharawadi
...	...	...	...	11 2	11 2	...	...	8 2	8 2	14 3	14 3	Henzada
...	...	...	...	10 13	10 13	18 10	18 10	8 2	8 2	16 2	16 2	Prome
...	...	...	...	10 8	10 8	...	...	...	...	10 15	10 15	Toungoo
...	...	...	...	11 10	11 9	22 9	...	8 10	8 10	14 8	14 8	Thayetmyo
												Upper Burma—
...	...	...	...	17 8	21 4	...	...	8 2	9 1	16 1	17 1	Mandalay
...	...	...	...	7 2	7 2	...	...	7 2	7 2	11 1	11 1	Bamo
...	...	...	...	17 2	17 2	...	...	8 —	8 —	14 3	14 3	Pakôkku
...	...	...	...	18 8	18 10	31 10	30 15	9 10	9 10	16 4	16 —	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	...	...	10 2	10 2	Sandoway
...	...	...	...	...	...	...	...	...	...	18 —	18 —	Kyaukpyu
...	...	...	...	10 —	10 —	...	...	7 —	7	10 —	10 —	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	10 —	9 —	...	...	7 8	7 —	16 —	16 —	Chittagong
...	...	...	...	12 8	12 —	...	...	...	...	16 —	15 8	Noakhali
...	...	...	...	11 —	11 —	...	...	...	...	13 —	13 —	Backerganj
...	...	...	...	11 7	11 7	...	...	11 8	11 8	12 5	12 5	Maimensingh
...	...	...	...	...	...	...	...	...	...	...	14 3	Tippera
...	...	...	...	13 —	13 —	...	...	8 —	8 —	13 12	13 12	Dacca
...	...	...	...	...	9 —	...	...	...	7 7	...	15 —	Faridpur
												Central—
...	...	...	...	13 5	13 5	...	...	8 —	8 4	13 4	13 4	Pabna
...	...	...	...	15 12	15 12	...	...	9 —	9 —	12 12	13 8	Rajshahi
...	...	...	...	14 —	14 —	...	...	7 —	6 —	13 —	14 —	Malda
...	...	...	...	12 —	13 8	...	...	12 —	13 8	9 15	15 12	Bogra
												Northern—
...	...	...	...	13 —	13 —	...	...	8 —	8 —	11 —	11 —	Jalpaiguri
...	...	...	...	13 —	12 —	...	...	8 —	7 —	12 —	10 —	Dinajpur
...	...	...	...	12 8	13 —	...	...	8 —	8 —	13 —	12 —	Rangpur
												Surma—
...	...	...	...	8 —	10 —	...	...	7 8	8 —	15 8	16 —	Sylhet
...	...	...	...	9 6	9 6	...	...	7 4	7 4	15 —	15 —	Cachar
												Hill tracts—
...	...	...	...	8 —	8 —	16 —	16 —	6 12	6 8	9	9 —	Khasi and Jaintia Hills
...	...	...	...	8 —	8 —	...	...	5 2	6 —	8 —	8 —	Gáro Hills
...	...	...	...	6 —	6 —	...	...	6 —	5 4	10 8	10 —	Manipur
...	...	...	...	6 8	6 —	...	...	6 —	6 —	8 —	8 —	Naga Hills
...	...	...	...	8 —	8 —	...	...	5 4	5 4	[illegible] —	7 —	Lushai Hills
												Brahmaputra—
...	...	...	...	12 —	12 8	...	...	8 8	8 8	14 —	13 —	Goalpara
...	...	...	...	11 —	11 —	...	...	8	8	14 —	13 —	Kamrup
...	...	...	...	11 —	11 —	...	...	9 —	9 —	14 —	13 —	Darrang
...	...	...	...	9 —	9 —	...	...	7 —	7 —	13 —	13 —	Nowgong
...	...	...	...	11 —	11 —	...	...	8 —	8 —	13 —	13 —	Sibsagar
...	...	...	...	11 —	11 —	...	...	7 4	7 8	11 8	11 8	Lakhimpur

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER, 1905—*continued* (*The figures*

Districts	Wheat		Barley		Rice				Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—												
Deltaic—												
Khulna	..		...	...	...	...	10 —	11 8	...	...	...	..
24-Parganas	10 —	10 —	...	...	...	...	11 8	11 8	...	...	...	..
Midnapur	9 —	9 —	...	...	...	...	14 —	14 —	...	..	...	...
Howrah	12 —	12 —	...	...	...	...	11 8	11 8	...	...	...	...
Calcutta	10 —	10 —	12 4	12 4	..	...	7 —	7 —	...	...	...	...
Hooghly	8 8	8 8	...	...	...	...	10 —	10 -	...	...	9 —	9 —
Nadia (Krishnagarh)	14 8	13 —	...	...	...	...	12 4	13 -	...	...	...	...
Jessore	10 —	10 —	11 4	11 4	...	...	11 —	11 —	..	...	...	...
Central—												
Bankura	12 —	12 —	...	...	...	...	14 — and 15 —	14 — and 15 8	...	...	...	...
Bardwan	...	...	...	...	...	...	13 —	13 —	...	...	...	...
Birbhum	11 4	10 8	...	...	...	...	13 8	13 8	...	...	...	...
Murshidabad	14 8	14 8	22 —	22 —	...	...	13 —	12 8	...	...	..	...
Santhal Parganas	10 —	10 8	18 —	19 —	...	...	15 —	15 —	...	...	...	...
Hills—												
Darjeeling	...	...	...	...	...	...	10 —	9 —	...	...	...	...
Orissa—												
Puri	11 7	11 13	...	...	...	...	12 7	12 7	...	...	...	...
Cuttack	11 13	11 13	...	...	...	...	14 7	13 12½	...	...	...	...
Balasore	13 —	13 —	...	..	...	...	13 -	13 —	...	...	...	...
Sambalpur	12 —	12 8	...	...	...	...	16 6	16 —	...	...	...	...
Chota Nagpur—												
Singhbhum	13 —	13 —	...	.	...	...	13 —	13 —	...	...	...	...
Mánbhum	11 —	11 8	16 —	16 —	...	...	15 —	15 —	...	...	...	...
Ránchi	8 — to 10 —	8 — to 10 12	15 —	16 —	...	...	14 —	15 —	...	...	...	...
Palámau	14 10	14 10	...	20 4	...	...	15 12	14 1	...	...	...	...
Hazáribágh	10 8	10 8	17 8	18 —	...	...	13 —	13 —	...	...	...	...
Bihár, south—												
Monghyr	12 9	12 13	...	...	...	...	14 8	12 —	...	...	...	...
Gaya	12 5	13 5	20 8	22 8	...	...	14 5 and 15 14	11 5 and 15 6	18 7	18 7	...	...
Patna	11 8	13 —	20 —	18 —	...	...	16 —	15 —	...	...	...	...
Shahabad	13 —	14 —	15 —	18 —	...	...	15 8	14 —	...	...	...	...
Bihár, north—												
Purnea	13 5	13 —	...	...	...	...	13 — and 14 —	10 — and 13 —	...	...	...	...
Bhágalpur	13 14	13 14	20 4	20 4	...	...	14 8	14 8	...	...	...	...
Darbhanga	14 4	14 4	17 9	15 6	...	...	15 6	15 6	...	...	...	...
Muzaffarpur	11 —	11 —	16 —	17 —	...	...	11 —	11 —	...	...	...	...
Sáran	11 —	11 —	18 —	16 —	...	...	14 —	14 —	15 —	16 —	16 —	20 —
Champáran	14 —	15 —	20 —	20 —	...	...	15 8	15 8	...	...	...	...
United Provinces:												
(a) Agra—												
Eastern—												
Mirzapur	12 —	11 12	17 —	15 —	6 —	6 —	11 8	11 8	18 —	15 8	16 —	18 —
Benares	11 6	11 6	13 15	13 15	7 13	7 13	11 6	10 6	15 3	...	14 10	14 10
Ghazipur	10 14	12 12	15 4	16 6	7 4	7 4	12 8	12 6	15 8	22 12	15 4	15 4
Jaunpur	10 8	10 —	13 5	12 8	5 8	5 8	10 8	10 8	...	...	...	...
Allahabad	9 12	10 —	14 —	14 —	6 —	6 —	9 —	9 —	15 8	16 —	13 12	15 —
Central—												
Bánda	10 12	11 12	12 12	13 8	4 8	4 8	10 —	10 4	13 8	16 6	12 8	14 4
Fatehpur	10 —	10 4	12 —	12 —	9 —	9 8	10 8	10 —	13 —	15 —	13 4	14 —
Hamirpur	10 —	10 —	11 8	11 8	...	6 —	9 —	9 -	13 8	14 —	12 4	12 4
Jalaun	10	9 4	14 -	14 —	8 —	8 —	9 —	9 —	13 —	14 —	12 —	11 —
Cawnpore	10 5	10 12	13 8	14 —	..	...	11 8	11 8	13 8	14 8	13 8	14 —
Jhansi	11 .	11 5	15 4	16 —	9 —	9	11 —	10 -	13 13	14 13	11 13	12 12
Etáwah	10 4	10 4	12 4	12 4	5 —	5 —	10 —	10 —	12 5	12 4	11 8	11 4
Farukhabad	9 14	10 3	13 10	13 10	5 6	5 6	8 15	9 9	13 10	13 10	13 10	13 10
Mainpuri	10 4	10 4	13 8	13 --	5 —	5 —	9 —	9 —	13 4	13 4	13 4	13 4
Etah	10 4	10 4	13 —	13 8	5 —	5 —	9 —	9 —	12 8	13 12	12 —	12 12
Western—												
Meerut	11 3	11 10	14 10	14 8	4 —	4 —	10 -	10 —	14 —	14 6	12 8	12 10
Agra	10 8	10 12	13 8	14 —	6 4	6 4	9 —	9 —	13 --	13 —	12 —	12 —
Muttra	11 —	11 —	13 8	13 8	6 8	6 —	10 8	11 —	13 —	13 6	12 —	12 —
Aligarh	10 8	11 8	14 8	14 8	4 8	4 8	...	...	13 —	14 —	13 -	13 —
Bulandshahr	11 —	11 9	13 8	13 8	5 —	5 —	7 —	9 —	14 —	14 —	12 -	12 —
Submontane, east—												
Ballia	11 8	12 8	18 —	19 —	6 8	6 4	10 —	9 12	18 —	13 8	13 -	19 —
Azamgarh	10 12	10 8	13 14	13 14	7 10	7 12	9 12	9 12	...	...	...	..
Gorakhpur	12 2	13 1	14 6	15 4	10 5	10 5	13 1	13 8	16 3	...	12 2	13 1
Basti	11 4	12 —	16 —	17 —	7 12	7 12	12 4	12 8	15 ..	18 —	..	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Bagi (*Eleusine coracana*) Half-month of report	Marua or Bagi Previous half-month	Kangni or Kakun, Italian millet (*Setaria italica*) Half-month of report	Kangni Previous half-month	Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*) Half-month of report	Gram Previous half-month	Maize (*Zea Mays*) Half-month of report	Maize Previous half-month	Arhar or Thur, Cadjan Pea (*Cajanus indicus*) Half-month of report	Arhar Previous half-month	Salt Half-month of report	Salt Previous half-month	Districts
												Bengal—
												Deltaic—
...	...	...	...	14 —	14 —	...	...	9 —	10 —	13 8	13 —	Khulna
...	...	...	...	13 —	13 —	...	...	10 8	10 8	20 —	20 —	24-Parganas
...	...	...	...	10 8 to 12 8	10 8 to 12 8	..	...	8 8	8 —	14 —	14 —	Midnapur
...	...	...	...	13 8	13 8	..	...	9 —	9 —	16 —	16 —	Howrah
...	...	7 —	7 —	11 —	11 —	12 4	12 4	8 —	8 —	14 —	13 —	Calcutta
...	...	...	...	11 8	11 8	...	...	9 —	9 —	16 —	15 —	Hooghly
...	...	...	...	16 —	15 —	...	...	8 —	8 —	16 —	13 —	Nadia (Krishnagarh)
...	...	...	...	16 —	16 —	...	...	13 4	13 4	12 —	12 —	Jessore
												Central—
...	...	...	...	12 1	12 —	...	...	10 1	10 4	16 8	17 —	Bankura
...	...	...	...	12 8	12 8	...	...	9 —	9 —	16 8	16 8	Bardwan
...	...	...	...	12 —	13 —	...	...	8 4	7 8	14 —	14 —	Birbhum
...	...	...	...	15 —	15 —	...	...	8 —	8 —	16 —	16 —	Murshidabad
...	...	...	...	13 —	14 —	22 —	26 —	17 —	13 —	14 —	14 —	Santhal Parganas
												Hills—
13 —	11 —	...	...	9 12	10 —	13 —	13 —	6 4	6 8	13 —	12 —	Darjeeling
												Orissa—
...	...	...	...	13 2	15 1	...	...	8 8	9 3	15 —	15 —	Puri
...	...	...	...	15 12*	15 12*	...	...	14 7	14 7	16 —	16 —	Cuttack
...	...	...	...	13 —	13 —	...	...	9 —	8 —	17 —	17 —	Balasore
...	...	..	...	13 —	12 8	...	...	9 —	9 —	11 8	11 8	Sambalpur
												Chota Nagpur—
...	...	...	...	13 —	13 —	...	...	12 —	12 —	13 —	13 —	Singhbhum
...	...	...	...	12 8	12 —	20 —	20 —	10 8	9 8	13 —	14 8	Mánbhum
26 —	30 —	...	...	13 —	13 —	20 —	24 —	6 —	6 —	12 13	13 —	Ránchi
...	27 —	...	...	16 14	16 14	27 —	27 —	11 4	11 4	15 5	15 3	Palámau
22 —	24 —	...	...	14 8	14 —	19 8	20 —	8 —	8 —	12 8	12 8	Hazáribágh
												Bihar, south—
...	...	...	...	15 —	15 —	18 —	17 8	8 6	8 6	15 —	15 11	Monghyr
22 9	22 8	13 5	13 5	17 15	18 7	18 7	18 7	9 3	9 3	15 14	16 2	Gaya
...	...	...	...	15 —	14 8	16 —	16 —	9 8	9 8	16 —	16 —	Patna
...	...	...	...	16 —	16 —	...	19 —	8 —	8 4	16 —	16 —	Shahabad
												Bihar, north—
...	...	..	...	19 10 and 16 —	15 —	21 5	20 —	8 —	7 —	13 —	13 —	Purnea
...	..	..	...	16 4	16 6	20 4	20 4	8 14	8 14	15 12	15 12	Bhágalpur
24 3	24 3	...	...	17 9	16 8	17 9	19 12	14 4	14 4	14 4	14 4	Darbhanga
17 —	18 —	...	...	13 —	13 —	17 —	18 —	9 —	9 —	14 —	14 —	Muzaffarpur
20 —	16 —	12 —	...	14 —	15 — to 16 —	17 —	17 —	9 —	9 —	16 —	16 —	Sáran
25 —	25 —	...	...	16 8	16 8	18 —	19 —	10 8	10 8	15 —	15 —	Champáran
												United Provinces:
												(a) Agra—
												Eastern—
...	...	13 —	13 —	16 —	15 —	20 —	20 —	9 8†	10 —†	13 8	13 8	Mirzapur
.	...	15 3	15 3	14 1½	14 1½	17 1½	17 5½	8 11†	8 11†	12 1½	12 1½	Benares
...	...	12 8	12 8	15 4	15 10	17 —	17 4	9 12†	9 12†	13 4	13 4	Ghazipur
...	...	...	...	14 —	13 —	15 8	16 —	10 —†	10 —†	13 8	13 8	Jaunpur
...	18 —	16 —	16 —	14 —	14 —	...	14 —	7 8	8 —	13 —	13 —	Allahabad
												Central—
...	...	...	..	13 12	14 6	...	...	8 4†	9 —†	13 5	11 8	Banda
...	...	...	...	12 8	13 —	...	...	9 —†	9 —†	14 —	14 —	Fatehpur
...	...	...	...	13 4	13 12	15 —	15 8	8 —†	8 8†	13 —	13 —	Hamirpur
...	...	...	...	12 8	12 12	...	...	9 —†	9 —†	13 —	15 —	Jalaun
...	15 —	17 —	18 —	13 12	14 —	16 8	17 —	10 —†	10 —†	15 —	17 —	Cawnpore
...	...	...	...	12 10	13 4	...	...	...	...	18 —	15 5	Jhansi
18 —	18 —	14 —	14 —	13 8	13 5	14 8	14 12	9 —†	9 —†	15 —	15 —	Etawah
...	...	...	19 1	12 15	13 10	15 6	15 —	8 3†	8 3†	15 0	15 0	Farukhabad
...	...	...	...	13 —	13 5	13 8	14 8	10 —†	10 —†	15 —	14 —	Mainpuri
...	...	...	..	12 8	13 —	13 8	14 12	8 —†	9 —†	16 4	16 5	Etah
												Western—
...	...	...	15 —	14 1	14 7	14 8	14 6	9 —†	9 —†	15 9	15 6	Meerut
...	...	...	...	13 5	13 4	14 —	14 5	8 8†	9 —†	18 —	15 —	Agra
...	...	...	...	13 5	13 8	15 —	...	9 —	9 —	17 —	15 —	Muttra
...	...	11 —	13 —	13 8	13 8	15 —	16 —	9 —†	10 —†	16 8	17 —	Aligarh
..	...	12 —	13 —	13 8	13 —	14 —	13 8	9 —†	9 —†	14 —	15 8	Bulandshahr
												Gorakhpur, east—
...	...	12 4	12 4	14 —	15 —	18 —	19 8	9 5†	9 —†	14 —	14 —	Ballia
...	...	12 4	12 4	14 2	14 2	15 14	15 2	9 4†	9 4†	12 4	[illegible]	Azamgarh
14 6	14 6	12 12	14 8	14 6	15 4	15 12	16 —	10 —†	10 5†	11 12	15 —	Gorakhpur
20 8	20 8	11 4	11 4	13 12	14 5	18 8	18 8	10 —†	10 —†	13 4	13 4	Basti

* Kalai † Husked

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1905—*continued*—(*The figures*

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR CHOLUM (*Andropogon sorghum*)		BAJRA OR CUMBU (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces—*continued*												
(*a*) AGRA—*continued*												
Submontane, west—												
Shahjahánpur	10 8	11 4	15 —	17 —	6 —	6 —	9 12	8 —	16 —	19 —	15 —	15 8
Budaun	10 6	10 12	14 12	13 12	5 —	5 —	9 1	9 5	14 12	15 —	13 6	13 8
Pilibit	11 4	12 —	16 —	16 4	5 —	5 —	10 4	11 —	...	...	14 —	14 —
Bareli	10 10	10 10	15 4	15 12	6 —	6 —	10 —	10 —	15 8	15 8	14 —	15 —
Moradabad	11 —	10 12	13 6	13 6	5 2	5 2	9 6	9 6	14 14	14 6	13 10	13 10
Bijnor	11 8	11 12	16 —	16 4	4 8	4 8	9 —	9 —	...	...	13 —	13 —
Muzaffarnagar	12 6	12 8	15 15	15 15	8 4	8 12	9 1	9 14	14 5	14 14	13 8	14 —
Sahàranpur	12 14	12 4	16 11	17 11	3 4½	3 11	7 8	8 —	13 15	15 1	13 5	13 15
Dehra Dún	11 4	12 3	16 —	18 5	5 —	5 —	7 —	7 4	12 8	15 —	12 8	14 5
Hills—												
Naini Tal	10 —	11 —	14 —	15 —	4 —	4 —	8 —	8 —	...	...	10 —	12 —
Almora	13 —	14 10	20 —	20 —	4 8	4 8	10 4	10 8	...	...	...	...
Garhwál	15 —	15 —	18 —	18 —	6 —	6 —	10 —	10 —	...	...	...	...
(*b*) OUDH—												
Southern—												
Partábgarh	10 —	10 8	12 —	12 —	7 —	7 —	11 8	12 —	15 8	16 —	14 —	14 —
Sultanpur	10 —	10 12	12 8	11 8	7 —	6 8	12 8	13 —	...	...	...	...
Rae-Bareli	10 4	11 —	12 —	13 —	5 —	5 —	12 8	13 —	15 —	17 —	14 —	15 —
Unao	10 —	10 8	12 8	13 —	6 —	6 —	10 8	10 8	14 —	16 —	14 —	14 8
Lucknow	11 —	11 —	15 —	15 —	5 —	5 —	11 —	11 8	15 —	15 8	14 8	14 8
Hardoi	10 8	10 12	14 —	14 —	5 —	5 —	8 —	10 —	15 8	15 —	14 —	14 —
Northern—												
Fyzabad	11 4	11 4	12 8	13 8	...	...	9 8	9 8	16 —	16 8	12 12	14 2
Barabanki	10 —	10 —	12 —	11 —	8 —	8 —	10 8	11 —	15 —	16 —	14 —	14 —
Gonda	11 8	12 4	11 8	13 —	...	...	12 —	12 4	18 4	18 4	15 4	14 12
Bahraich	12 —	12 —	16 —	16 —	7 —	7 —	11 12	11 12	23 —	23 —	17 8	17 8
Sitapur	11 —	11 —	15 —	15 —	4 —	4 —	10 —	10 —	17 —	17 —	16 —	16 —
Kheri	11 4	11 12	16 8	17 —	4 —	4 —	12 —	12 —	19 —	20 —	16 —	17 —
Rajputana—												
Eastern—												
Partábgarh	10 8	11 —	20 —	20 —	7 —	7 —	7 8	8 —	20 —	19 —	...	...
Bánswara	11 —	11 —	15 —	16 —	4 —	4 —	6 12	7 8	...	...	...	...
Mewar (Udaipur)	9 13	9 13	13 —	13 4	7 1	7 1	7 14	7 14	13 7	14 3	9 13	9 13
Hilly Tracts of Mewar (Dungarpur)	11 —	11 —	18 —	18 8	3 12	3 8	7 —	6 —	...	...	...	...
Sirohi	10 — and 11 —	10 — and 11 —	15 —	15 —	6 —	6 —	8 —	8 —	12 —	12 —	12 —	11 8
Erinpura	10 4	10 7	13 —	12 14	6 —	6 —	8 —	8 —	13 —	14 8	12 —	12 4
Ajmer	10 2½	10 2½	12 8	12 8	6 8	6 8	8 2½	8 2½	14 —	15 —	11 —	11 —
Abu	10 3 and 10 15	10 4 and 11 9	13 1	13 1	5 6	5 6	8 9	8 9	...	...	12 —	12 8
Kishangarh	11 4	11 8	14 —	14 4	6 —	6 —	10 —	10 8	13 8	15 — to 16 4	13 4	12 8 to 13 —
Bundi	16 4	15 12	19 4	10 —	...	7 2	8 6	8 5	24 1	13 12	...	...
Kotah	11 4	10 12	12 —	10 —	7 —	7 —	9 —	9 —	13 12	13 8	7 8	8 —
Jhalawar	10 14	10 12	15 —	15 —	6 10	6 10	8 —	8 —	15 8	15 8	11 4	11 —
Tonk	9 8	9 1	10 7	10 10	5 1	5 —	6 4	6 4	11 11	11 9	10 12	10 15
Jaipur	10 2	9 11	14 7	13 15	6 6	6 5	7 6	7 4	15 —	14 13	11 11	11 8
Karauli	9 6	9 2	11 14	11 14	8 2	8 2	9 6	9 6	12 8	11 14	10 10	10 —
Dholpur	11 2½	11 4	14 6	14 8	7 —	7 —	8 4	8 8	13 0½	14 8	12 0½	12 4
Bharatpur	10 12	10 7	13 2	12 13	5 —	5 —	8 —	8 —	13 10	13 8	11 9	11 4
Alwar	11 15	11 12	14 7	14 —	6 11	6 11	8 8	8 8	13 6	13 8	12 4	11 11
Deoli	10 8	10 6	13 3	12 4	5 —	5 —	6 —	6 —	13 —	13 —	14 —	14 —
Nasirabad	10 8	10 8	...	...	7 8	7 8	8 —	8 —	14 —	14 —	11 —	11 —
Bálmer	11 3	11 —	...	...	6 —	6 —	7 2	7 2	15 3	13 8	13 2	12 13
Anádra	10 5 and 11 5	10 11 and 11 14	..	...	5 8	5 8	8 8	8 8	...	...	12 7	12 12
Shahpura	10 8	10 8	12 —	12 —	7 8	7 8	9 —	9 —	13 8	13 4	12 —	12 —
Western—												
Jodhpur	9 9 and 10 5	9 1 and 10 6	12 10	13 12	6 4	6 4	7 8	7 8	12 13	12 6	10 12 and 12 1	11 3 and 12 3
Jaisalmer	8 5	7 11	...	...	6 6	6 5	8 8	8 7	12 14	12 6	11 11	11 5
Bikaner	9 12	10 —	13 —	14 —	8 —	8 4	6 —	6 —	...	...	10 12	10 8
Central India—												
Indore	12 —	12 —	12 —	13 —	7 —	7 —	7 8	8 —	16 —	16 —	13 —	15 —
Nimach	11 4	11 4	...	...	8 8	8 8	8 12	8 12	18 2	20 —	12 —	12 —
Gwalior	9 14	9 6	15 —	15 —	6 12	6 12	7 8	7 8	12 4	12 4	11 12	11 12
Panjab—												
Southern—												
Hissar	12 —	12 —	17 —	17 —	...	...	11 —	11 —	14 8	15 —	12 8	12 —
Ferozpur	12 —	12 —	18 —	18 —	...	...	9 —	9 —	10 —	15 —	12 —	12 —
Central—												
Lahore	12 4	12 4	18 12	19 8	...	...	8 12	9 —	...	16 8	13 4	12 4
Gujranwála	13 8	13 11	21 —	21 4	...	...	8 8	9 8	20 —	18 —	17 —	18 —
Gujrat	14 8	14 8	21 —	22 —	...	...	9 —	9 8	18 —	...	16 —	17 —
Jhelam	14 0	14 8	21 5	21 12	..	...	8 —	8 —	18 —	18 —	16 —	16 —

state the number of sers (of 80 tolas) and Chittacks sold for one rupee)

Marua or Bagi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces—*continued*
												(a) Agra—*continued*
												Sub montane, west—
...	...	..	...	14 —	15 8	15 8	21 —	7 —*	7 —*	14 —	15 4	Shahjahánpur
...	...	10 —	17 8	14 12	15 1	17 —	17 —	9 4*	9 8*	15 —	15 8	Budaun
...	...	...	..	15 8	16 4	...	...	8 12*	9 —*	14 —	14 —	Pilibit
...	...	14 —	15 —	14 1	14 11	16 —	16 4	9 —	9 —	15 —	15 —	Bareli
...	...	12 4	12 4	13 10	13 10	15 12	15 2	12 12*	12 12*	14 4	15 12	Moradabad
...	...	...	...	14 —	14 —	8 12	...	7 8*	7 8*	14 8	14 8	Bijnor
...	...	...	...	14 9	14 5	15 11	15 6	8 13*	8 12*	15 15	16 10	Muzaffarnagar
17 5	21 8	17 5	21 8	14 2½	15 5	15 10½	16 2	7 8*	8 10*	16 6½	16 2	Saháranpur
15 —	18 —	...	...	13 —	14 —	16 —	17 12	10 —*	10 —*	14 —	14 —	Dehra-Dún
												Hills—
...	...	...	...	11 8	12 8	12 —	14 .	6 *	6 —*	10 —	10 —	Naini Tál
24 —	24 —	...	...	11 —	12 12	...	...	7 —	7 8*	10 8	11 8	Almora
20 —	20 —	20 —	20 —	10 —	10 —	..	...	7 —*	7 —*	9 —	9 —	Garhwál
												(b) Oudh—
												Southern—
20 —	22 —	...	...	14 —	14 —	...	...	9 —*	9 —*	14 —	14 —	Partábgarh
...	...	...	...	14 —	14 —	..	...	8 —*	9 —*	15 —	15 —	Sultanpur
18 —	20 —	20 —	16 —	12 8	13 4	16 —	19 —	7 —*	7 —*	15 —	15 —	Rai-Bareli
16 —	18 —	18 —	18 —	13 4	13 —	16 —	17 —	9 —*	9 4*	14 —	14 —	Unao
...	...	18 —	19 —	14 —	14 —	18 —	18 —	9 —*	9 —*	14 —	14 8	Lucknow
22 —	23 —	16 —	16 —	15 —	15 —	17 —	18 —	8 —*	9 —*	13 —	16 —	Hardoi
												Northern—
...	...	16 —	16 —	15 —	15 —	16 8	16 8	8 12*	8 12*	14 —	14 —	Fyzabad
...	...	...	...	12 —	12 —	17 —	...	8 8*	8 8*	15 —	16 —	Barabanki
16 —	16 —	16 —	16 —	14 8	14 12	19 4	20 4	8 12*	8 12	13 —	14 —	Gonda
...	...	16 —	16 —	16 —	16 —	20 8	20 8	10 8*	10 4*	15 —	15 —	Bahraich
23 —	24 —	20 —	22 —	14 8	15 —	18 —	18 —	9 —*	9 —*	15 —	14 —	Sitapur
26 —	26 —	10 —	10 —	15 —	15 —	19 —	20 —	9 8*	9 8*	15 —	15 —	Kheri
												Rajputana—
												Eastern—
...	...	...	...	14 —	15 —	25 —	22 8	7 8	7 8	15 —	15 —	Partabgarh
..	...	...	...	17 —	17 —	18 —	24 —	6 4	...	14 —	14 —	Bánswara
...	...	15 —	15 —	12 4	12 4	13 7	13 13	7 8	7 8	14 3	14 3	Mewar (Udaipur)
...	...	...	...	14 —	14 —	17 —	16 12	.	...	13 8	13 8	Hilly Tracts of Mewar (Dungarpur)
...	...	14 —	14 —	11 8	12 —	13 —	13 8	9 —	9 —	17 9	17 8	Sirohi
...	...	...	...	12 4	12 7	...	...	...	...	18 8	19 —	Erinpura
...	...	9 8	9 8	13 4	13 4	13 —	13 —	...	...	17 8	18 8	Ajmer
...	...	...	...	11 10	12 1	13 3	13 12	7 14	7 14	16 6	16 6	Abu
...	..	...	...	14 4 to 16 8	14 — to 15 —	14 12	14 4 to 15 —	...	...	19 —	19 —	Kishangarh
...	...	...	...	16 4	15 12	...	...	...	..	15 —	15 —	Bundi
...	...	...	...	11 6	10 12	14 8	14 —	7 —	7 8	14 —	14 —	Kotah
...	...	...	...	10 8	10 8	18 8	17 —	8 —	8 —	14 6	14 6	Jhalawar
...	...	...	...	11 3	11 9	12 —	11 10	...	...	15 8	15 5	Tonk
...	...	17 4	17 —	13 9 and 14 2	13 10	14 2	13 10	16 —	15 12	19 11	19 6	Jaipur
...	...	12 8	12 8	11 14	11 14	...	...	9 6	9 2	15 —	13 12	Karauli
...	...	12 —	12 —	13 9	13 8	...	...	10 —	10 —	17 —	17 —	Dholpur
...	...	10 12	10 12	13 2	12 13	14 1	13 12	8 10	8 10	18 —	18 —	Bharatpur
...	...	14	14 —	14 8	11 9	14 —	14 3	13	13 -	18 2	19 -	Alwar
...	...	...	...	12 12	12 8	13 —	12 —	8 2	8 —	15 12	15 12	Deoli
...	...	...	...	13 —	13 —	...	..	8 8	8 8	19 —	19 —	Nasirabad
...	...	...	...	12 1	12 —	14 5	14 —	...	...	16 —	16 —	Balmer
...	...	...	...	12 2	12 5	14 12	14 8	...	...	17 —	17 —	Anádra
...	...	...	...	12 8	12 8	13 4	12 9	...	...	17 14	17 12	Shahpura
												Western—
...	...	...	...	11 12	11 14	13 4	12 12	7 8	8 2	16 8	16 8	Jodhpur
...	...	...	...	9 —	8 9	...	...	...	...	21 —	21 —	Jaisalmer
...	...	...	...	12 12	13 —	...	...	8 12	8 8	16 8	16 8	Bikaner
												Central India—
...	...	...	...	12 —	12 8	17 —	17 8	8 —	8 —	15 8	15 8	Indore
...	...	...	...	13 4	13 4	...	...	9 8	9 8	17 4	17 4	Nimach
...	...	9 —	9 —	12 12	12 1¼	15 —	14 —	8 12	9 6	15 —	15 —	Gwalior
												Panjab—
												Southern—
...	...	...	...	16 —	16 —	...	...	...	..	15 —	15 —	Hissar
...	...	10 —	10 -	17 —	17 —	17 —	17 —	10 —	10 —	18 —	18 —	Ferozpur
												Central—
...	...	18 8	16 8	15 12	16 8	15 12	16 —	8 8	8 8	18 8	19 4	Lahore
...	...	24 8	24 8	17 12	17 12	19 —	20 —	...	...	20 —	20 —	Gujranwála
...	...	...	..	16 8	16 8	17 —	18 —	...	...	20 —	20 —	Gujrat
...	...	...	...	16 3	16 10	17 —	17 —	...	...	20 —	20 —	Jhelam

*Husked.

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1905—*continued* (*The figures*

Districts	Wheat		Barley		Rice				Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoi deum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Panjab—*continued*												
South-eastern—												
Gurgáon	11 8	11 8	14 12	15 —	...	...	8 —	8 —	14 —	14 —	12 —	12 2
Delhi	11 8	11 8	14 8	14 8	...	...	8 —	8 —	13 —	14 —	12 —	12 —
Rohtak	12 —	12 —	17 —	16 —	...	...	9 —	9 —	13 12	14 —	12 12	13 —
Karnál	12 —	12 8	14 8	16 —	...	...	7 —	7 —	14 —	13 —	11 —	11 —
Submontane—												
Ambala	13 8	13 12	18 8	20 —	...	...	9 12	9 12	19 8	23 8	15 12	15 12
Ludhiána	14 —	14 4	17 —	17 —	...	...	8 8	8 8	13 —	17 —	13 —	14 —
Jalandhar	14 8	14 8	19 8	19 —	...	...	10 —	10 —	16 —	18 —	12 —	14 —
Hoshiárpur	14 8	14 —	21 —	21 —	...	...	9 —	9 —	13 —	20 —	15 —	15 —
Gurdáspur	14 12	15 8	25 —	25 —	...	...	10 —	10 —	21 —	21 —	...	...
Amritsar	14 4	14 4	20 8	20 —	...	...	9 4	9 4	13 —	...	14 8	15 8
Siálkot	15 8	15 8	21 8	21 8	...	...	10 —	10 —	...	21 —	16 —	16 —
Hills—												
Simla	10 7	10 13	16 —	17 8	...	...	7 —	7 —	13 —	14 —	11 —	11 —
Kángra	16 —	16 —	28 —	28 —	...	...	10 —	10 —	...	...	...	...
Northern—												
Rawalpindi	13 12	14 —	21 8	19 8	...	...	7 12	8 —	25 —	25 —	17 —	17 —
Attock	15 4	15 4	25 —	23 —	...	...	8 8	8 8	26 —	26 —	18 —	17 —
Western—												
Shάhpur	14 8	14 8	21 —	21 —	...	...	7 8	7 8	18 —	20 —	16 —	17 —
Jhang	13 —	13 —	15 —	18 —	...	...	10 —	10 —	18 —	16 —	16 —	16 —
Lyallpur (*a*)	...	13 8	...	20 8	...	...	...	10 —	...	...	...	...
Multan	11 12	12 4	20 —	20 —	...	...	11 4	11 4	16 —	18 —	15 —	15 —
Montgomery	12 14	12 13	19 8	18 8	...	...	9 —	9 —	...	17 4	...	14 —
Muzaffargarh	12 12	12 12	19 —	18 —	...	...	12 —	12 —	19 —	19 —	15 8	17 —
Dera Ghazi Khan	12 8	12 8	16 9	16 14	...	...	10 —	10 —	15 10	16 4	15 —	15 10
N.-W. Frontier Province												
Hazara	15 —	15 —	23 8	23 8	5 —	5 —	8 8	8 8	23 12	23 12	19 —	19 —
Peshάwar	14 —	14 —	22 —	23 —	6 8	6 13	10 —	10 —	28 —	29 —	15 —	17 9
Kohát	15 5	15 11	22 5	22 13	7 3	6 14	12 2	12 7	...	...	17 14	19 2
Bannu	15 13	15 14	25 —	26 14	11 4	11 4	13 2	12 8	21 4	24 6	14 6	18 2
Dera Ismael Khan	13 —	12 13	20 13	21 4	5 2	5 —	7 4	7 4	18 12	17 8	15 4	15 10
Sind and Baluchistan—												
Karáchi	10 —	11 —	...	...	7 —	8 —	10 —	10 —	16 —	17 —	13 —	14 —
Hyderabad	10 —	10 —	...	...	8 —	8 —	8 8	8 8	17 8	16 —	14 —	14 —
Thar and Párkar (Umarkot)	10 8	10 8	...	...	10 —	10 —	11 —	11 —	...	...	13 —	13 —
Shikárpur	12 8	12 8	...	...	10 —	10 —	13 —	13 —	19 —	13 —	16 8	17 —
Upper Sind Frontier	11 —	11 —	...	...	9 —	9 —	10 —	10 —	17 —	17 —	16 —	16 —
Quetta	9 8 to 10 —	9 8 to 10 —	13 —	13 —	4 —	4 —	8 —	8 —	13 —	13 —	13 —	13 —
Bombay—												
Konkan—												
Karwar	8 12	9 12	...	...	9 2	9 2	10 10	11 2	...	...	...	...
Ratnagiri	9 7	9 7	...	...	8 —	8	10 —	10 —	...	...	11 15	11 15
Alibag	8 5	8 5	...	...	9 7	9 7	10 13	10 13	...	...	11 8	11 8
Bombay	8 7	8 7	...	...	5 12	5 12	7 13	7 13	12 4	12 14	10 10	10 10
Tanna	10 —	10 —	...	...	9 4	9 4	10 2	10 2	...	13 9	10 13	12 9
Deccan and Karnátak												
Dharwar	10 6	10 6	...	...	7 10	7 10	8	13 4	13 4	13 4	11 6	12 8
Belgaum	8 10	9 10	...	...	7 6	7 6	8 6	7 14	13 8	13 8	12 3	12 3
Satara	10 14	10 14	...	...	8 14	8 14	9 7	9 7	12 11	12 11	12 3	12 8
Sholapur	11 4	12 3	...	...	6 15	6 15	8 8	8 8	16 3	16 3	12 15	12 15
Bijapur	11 9	12 3	...	...	7 15	7 15	8 3	8 3	14 2	14 2	14 5	14 12
Poona	9 8	9 8	...	...	7 8	6 14	8 12	8 2	12 10	12 10	10 9	10 9
Khandesh and N.-E. Deccan—												
Ahmadnagar	11 10	11 10	...	...	8 2	8 2	9 1	9 1	13 12	12 6	13 3	11 11
Násik	11 6	11 6	...	...	7 8	7 8	8 15	8 15	...	...	11 13	11 13
Dhulia	10 8	10 8	...	...	6 6	7 5	7 8	7 15	13 8	15 3	10 14	12 11
Gujarat—												
Surat	10 10	10 10	...	...	6 3	6 3	7 14	7 14	14 2	13 7	12 8	12 8
Broach	11 —	11 —	...	...	7 —	7 —	10 —	10 —	13 8	13 8	12 —	12 —
Kaira	11 8	11 8	...	...	8 —	8 —	9 —	9 —	15 —	15 —	13 —	13 —
Baroda	9 —	9 —	...	...	8 —	8 —	8 8	9 —	13 —	14 —	11 —	12 —
Ahmadabad	11 —	11 —	...	...	7 —	7 —	10 —	10 —	15 —	16	11 8	12 —
Godhra	11 —	11 —	...	...	5 8	5 8	9 —	9 —	...	...	13 8	13 8
Disa	12 —	12 —	...	...	7 8	7 8	8 12	8 12	17 —	17 —	14 3	14 8
Kathiawar—												
Rajkot	10 —	10 —	...	...	8 —	8 —	9 —	9 —	13 —	13 —	11 8	11 8
Central Provinces—												
Western—												
Nimar	12 2	12 2	...	...	5 13	5 13	9 —	9 —	18 —	16 8	...	...
Hoshangabad	13 —	13 —	...	...	8 6	8 8	9 8	9 8	17 —	13 13	...	...
Betul	15 —	15 —	...	...	...	...	9 12	9 12	17 12	17 12	...	...
Chhindwara	13 13	13 13	...	...	8 —	8 —	12 5	11 7	22 13	20 8	...	...
Nagpur	13 12	13 12	...	...	6 4	9 6	10 —	10 —	18 7	17 4	...	...
Wardha	13 —	12 8	...	...	5 —	5 —	10 —	10 —	18 12	20 —	...	...

(*a*) Return not received

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

MARUA OR RAGI (*Eleusine coracana*)		KANGNI OR KAKUN, ITALIAN MILLET (*Setaria italica*)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (*Cicer arietinum*)		MAIZE (*Zea Mays*)		ARHAR OR THUR, CADJAN PEA (*Cajanus indicus*)		SALT		DISTRICTS
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Panjab—*continued*
												South-eastern—
...	...	...	...	14 2	14 2	14 —	14 8	8 8	8 8	17 —	17 —	Gurgáon
...	...	...	...	14 8	14 8	14 —	14 —	7 8	7 8	16 —	16 —	Delhi
...	...	10 —	10 —	15 —	15 —	16 8	18 —	11 —	11 —	16 —	17 —	Rohtak
16 —	16 —	8 —	8 —	14 —	15 —	14 —	13 —	9 —	10 —	15 —	15 —	Karnál
												Submontane—
17 8	10 8	11 12	11 12	15 8	16 1	17 8	18 10	11 12	11 12	19 8	19 —	Ambala
...	...	16 —	16 —	17 —	16 —	13 —	18 8	8 8	8 8	18 —	18 —	Ludhiána
...	...	12 —	14 —	17 —	17 4	18 12	19 —	...	...	18 —	20 —	Jalandhar
...	...	9 —	8 —	16 —	16 8	18 8	19 —	...	...	18 —	18 —	Hoshiárpur
...	...	...	...	16 —	17 —	20 —	22 —	...	...	19 —	19 —	Gurdáspur
...	...	14 8	16 —	17 —	17 —	17 —	17 —	...	...	20 4	20 —	Amritsar
...	...	...	...	16 8	17 —	19 —	20 —	...	...	20 —	20 —	Siálkot
												Hills—
...	...	9 —	8 —	11 4	12 3	14 —	15 —	6 —	7 8	12 11	12 11	Simla
...	...	...	...	16 —	16 —	28 —	28 —	...	...	16 —	16 —	Kángra
												Northern—
...	...	15 8	...	15 —	15 4	19 —	21 8	11 8	10 12	20 —	19 15	Ráwalpindi
...	...	10 —	...	15 4	15 —	21 —	21 —	8 —	8 —	18 —	18 —	Attock
												Western—
20 —	20 —	16 —	16 —	17 8	18 —	16 —	16 —	8 —	8 —	18 —	18	Sháhpur
26 —	26 —	30 —	31 —	15 —	15 —	18 —	19 —	12 —	12 —	17 —	17 —	Jhang
...	...	...	...	...	16 —	...	22 4	...	...	...	20 —	Lyallpur
...	...	16 —	17 —	15 —	15 —	16 —	15 —	...	...	18 8	18 8	Multan
...	...	...	...	17 4	16 13	...	...	...	8 —	18 —	18 —	Montgomery
...	...	...	...	14 12	14 12	16 —	16 —	7 —	7 —	16 —	16 —	Muzaffargarh
...	...	...	...	15 10	15 10	...	...	8 2	7 8	17 8	17 8	Dera Ghazi Khan
												N.-W. Frontier Province
...	...	19 —	19 —	12 12	13 —	18 12	19 4	9 8	9 12	16 —	16 8	Hazara
...	...	18 —	17 —	14 —	14 —	19 —	23 —	11 —	11 —	19 —	19 —	Pesháwar
...	...	...	...	16 8	16 1	19 2	20 6	...	...	20 6	20 6	Kohát
...	...	...	...	18 14	19 4	20 15	23 7	11 4	11 4	22 8	21 11	Bannu
...	...	...	...	18 —	17 14	17 8	18 8	10 —	10 —	19 6	19 6	Dera Ismael Khan
												Sind and Baluchistan
...	...	...	...	13 —	12 8	...	...	8 8	8 —	21 —	21 —	Karáchi
...	...	...	...	12 8	12 8	...	...	8 8	7 —	18 —	18 —	Hyderabad
...	...	...	...	8 —	8 —	...	...	...	...	20 —	20 —	Thar and Párkar (Umarkot)
...	...	...	...	14 8	14 8	...	...	8 —	9 —	18 —	18 —	Shikárpur
...	...	...	...	14 —	14 —	...	...	9 —	9 —	15 —	15 —	Upper Sind Frontier
...	...	6 —	6 —	13 —	12 —	13 —	12 —	8 —	8 —	13 —	13 —	Quetta
												Bombay—
												Konkan—
15 8	17 2	...	...	9 10	9 10	...	...	9 —	10 —	15 1	15 1	Karwar
12 15	12 15	...	...	11 11	11 11	...	...	9 7	9 7	18 3	18 3	Ratnagiri
...	...	...	...	10 3	10 3	...	...	8 12	8 12	18 11	18 11	Alibág
9 —	9 —	...	...	11 4	11 4	...	...	7 10	7 10	11 9	11 9	Bombay
13 15	13 15	...	...	10 10	11 9	...	...	9 2	9 9	17 8	17 8	Tanna
												Deccan and Karnátak—
...	...	...	...	9 8	9 8	...	...	7 9	8 7	17 4	17 4	Dharwar
14 —	14 —	...	...	10 8	10 —	...	...	9 —	8 8	14 14	14 14	Belgaum
...	...	...	...	10 14	10 14	...	...	9 13	9 13	15 15	15 15	Satara
...	...	...	...	13 2	13 10	...	...	10 6	10 13	15 —	15 —	Sholapur
...	...	...	...	10 3	10 3	...	...	10 1	10 8	16 6	16 6	Bijapur
...	...	...	...	10 9	11 12	...	...	9 12	9 3	17 —	17 —	Poona
												Khandesh and N.-E Deccan—
...	...	...	...	11 2	11 2	...	...	9 13	9 13	17 2	17 2	Ahmadnagar
14 7	14 7	...	...	11 5	11 5	...	...	9 5	9 5	19 12	19 12	Nasik
...	...	...	...	10 9	10 9	...	...	8 11	9 2	13 15	14 13	Dhulia
												Gujarat—
...	...	...	...	11 7	11 7	...	...	8 5	8 5	19 10	19 10	Surat
...	...	...	...	12 —	12 —	...	...	9 8	9 8	20 —	20 —	Broach
17 —	17 —	...	...	12 8	13 8	...	...	10 —	10 —	20	20	Kaira
14 —	15 —	...	...	11 8	12 —	...	...	9 —	9 —	17 8	17 8	Baroda
...	...	...	...	12 —	13 —	...	...	10 —	10 —	20 —	20 —	Ahmadabad
17 —	17 —	...	...	14 —	14 —	...	...	8 8	8 8	19 —	19 —	Godhra
...	...	...	...	11 —	11 —	...	...	8 —	8 —	15	15 —	Disa
												Kathiawar—
...	...	...	...	11 8	11 8	...	...	8 —	8 —	80	80 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	12 2	12 2	...	...	10 —	10 —	14 8	14 8	Nimar
...	...	...	...	14 7	14 7	...	...	9 —	9 —	12 13	12 13	Hoshangabad
...	...	...	...	14 —	14 —	...	...	12 —	10 9	10 11	12 —	Betul
...	...	...	...	16 4	16 4	...	...	10 4	10 4	12 13	12 —	Chhindwára
...	...	...	...	13 12	13 12	...	...	11 4	10 8	12	12 —	Nagpur
...	...	...	...	11 4	11 4	...	...	13 —	14 —	13 —	13 —	Wardha

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1905—*concluded* (*The figures*

Districts	Wheat: Half-month of report	Wheat: Previous half-month	Barley: Half-month of report	Barley: Previous half-month	Rice, Best sort: Half-month of report	Rice, Best sort: Previous half-month	Rice, Common: Half-month of report	Rice, Common: Previous half-month	Jawar or cholum (*Andropogon sorghum*): Half-month of report	Jawar or cholum: Previous half-month	Bajra or cumbu (*Pennisetum typhoideum*): Half-month of report	Bajra or cumbu: Previous half-month
Central Provinces—*continued*												
Central—												
Narsinghpur	12 13	12 13	...	...	6 9	6 9	10 —	10 —	18 4	18 4	...	...
Saugor	11 11	12 —	...	...	...	...	10 11	10 11	16 —	16 —	...	...
Damoh	12 —	12 13	...	...	8 8	8 8	9 2	9 2	17 —	18 4	...	...
Jubbulpore	11 8	11 8	...	...	7 —	8 —	11 —	11 8	18 —	19 —	...	...
Mandla	14 —	15 —	...	...	10 —	10 —	14 —	14 —	...	...	...	...
Seoni	13 8	13 8	...	...	8 —	8 —	12 —	12 —	20 —	...	...	...
Bálághát	12 8	12 8	...	...	6 4	6 4	15 —	11 4	...	...	...	...
Bhandára	12 8	12 8	...	...	7 8	7 8	10 —	10 —	...	...	...	...
Chánda	13 5	12 8	...	...	8 2	9 4	10	10 2	19 3	23 —	...	...
Eastern—												
Biláspur	14 4	14 4	...	...	8 —	8 —	14 4	14 4	...	...	...	...
Raipur	15 —	15 —	...	...	10 —	10 —	12 —	12 —	...	...	...	...
Berar—												
Buldána	11 —	10 —	...	...	6 —	6 —	8 —	8 —	22 —	19 —	...	...
Akola	11 6	11 7	...	...	6 7	6 7	9 2	9 2	19 7	19 7	...	...
Amráoti	10 8	12 12	...	...	6 6	6 6	9 9	9 9	20 —	20 —	...	...
Yeotmal	11 —	13 —	...	...	7 —	7 —	9 —	9	22 —	24 —	...	...
Nizam's Territories—												
Secunderabad	8 15	9 3	14 3	13 12	4 10	4 15	8 10	9 8	14 10	15 12	15 12	17 1
Bolárum	10 8	11 —	...	...	5 12	5 13	9 12	9 12	16 —	18 —	...	...
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	9 11½	9 11½	...	...	...	...
S. Canara	...	...	...	...	...	...	10 12½	10 12½	...	...	...	...
South, central—												
Coimbatore	...	...	...	...	...	...	8 4	9 1	13 5⅔	13 12	12 5	12 5
Nilgiris	...	...	...	...	...	...	7 7	7 7	...	...	...	...
Salem	...	...	...	...	...	...	8 4	8 4	14 5½	14 8	10 4½	10 4½
Central—												
Bellary	...	...	...	...	...	...	8 2	8 10½	15 5	15 13	...	...
Anantapur	...	...	...	...	...	...	9 3	8 10⅓	15 5	17 5½	...	...
Cuddapah	...	...	...	...	...	...	8 4	8 4	14 15	14 2	17 2⅓	17 2½
Karnul	...	...	...	...	...	...	7 11	8 3½	16 10½	17 9	...	...
East Coast, north—												
Ganjam	...	...	...	...	...	...	9 10	9 10	...	...	...	...
Vizagapatam	...	...	...	...	...	...	8 15⅓	8 15⅓	...	...	16 12	16 12
Godávari	...	...	...	...	...	...	9 3	9 3	14 9	15 5	...	...
East Coast, central—												
Kistna	...	...	...	...	...	...	8 13	8 13	14 —	12 8	...	...
Guntur	...	...	...	...	...	...	8 10½	8 10¼	14 15	15 11	14 4	14 4
Nellore	...	...	...	...	...	...	11 9	11 9	15 10	14 9	15 —	15 —
East Coast, south												
Madras	...	...	...	...	...	...	8 1⅓	8 —	...	...	...	...
Chingleput	...	...	...	...	...	...	8 6½	8 6½	...	...	...	...
N. Arcot	...	...	...	...	...	...	9 14½	9 14½	...	...	...	...
S. Arcot	...	...	...	...	...	...	7 13½	8 10¼	...	...	12 5½	15 1
Tanjore	...	...	...	...	...	...	9 1⅓	9 11	...	...	13 11	15 1
Trichinopoly	...	...	...	...	...	...	7 13½	7 13¼	12 15	17 4⅓	15 1	14 6⅓
Southern—												
Tinnevelly	...	...	...	...	...	...	8 10½	9 11	...	...	...	...
Madura	...	...	...	...	...	...	8 4	8 4	12 9	12 9	10 15⅓	10 15⅓
Mysore—												
Mysore	8 —	8 —	...	9 —	7 8	7 4	8 8	8	13 8	13 8	...	...
Bangalore	11 2	11 2	...	...	7 3	7 3	8 5	8 5	...	...	...	...
Kolar	8 —	8 —	8 —	8 —	7 —	7 —	7 8	8 —	...	...	...	...
Tumkur	7 —	8 —	7 —	8 —	6 8	6 —	7 —	7 7	15 —	14 —	...	...
Hassan	10 —	10 —	10 —	10 —	7 8	7 —	8 —	7 8	...	...	...	...
Kadur	8 —	8 —	11 —	11 —	7	8 —	8 —	9 —	17 —	17 —	...	...
Shimoga	10 8	11 —	...	13 10	7 6	8 6	8 8	9 7	16 13	25 3	...	...
Chitaldrug	8 —	8 —	8 —	8 —	6 —	6 —	7 —	7 —	16 —	16 —	20 —	20 —
Coorg—												
Coorg	7 —	7 —	6 8	7 —	6 —	5 8	8 12	7 8	...	...	...	...
Aden	9 5	9 5	...	...	6 3	6 3	7 7	7 7	14 —	14 —	12 7	12 7

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces— *continued*
												Central—
...	...	...	...	13 3	14 —	...	...	6 9	7 13	12 13	12 13	Narsinghpur
...	...	...	...	13 —	13 8	...	...	9 2	10 —	14 4	12 2	Saugor
...	...	...	...	14 4	14 4	...	...	8 —	8 8	12 13	10 11	Damoh
...	...	...	...	14 8	14 8	...	...	10 —	10 —	11 —	13 —	Jubbulpore
...	...	...	...	18 —	18 —	...	...	11 —	11 —	11 8	12 —	Mandla
...	...	...	...	15 —	16 —	...	...	9 —	8 —	10 11	10 11	Seoni
...	...	...	...	13 8	13 8	...	...	11 4	11 4	13 8	13 8	Bálághát
...	...	...	...	15 —	15 —	...	...	10 —	10 —	11 —	11 —	Bhandára
...	...	...	...	13 2	13 2	...	...	13 2	13 2	13 6	13 6	Chánda
												Eastern—
...	...	...	...	14 4	14 4	...	...	11 11	10 11	10 11	10 11	Biláspur
...	...	...	...	16 —	16 —	...	...	12 —	12 —	12 —	12 —	Raipur
												Berar—
...	...	...	...	16 —	16 —	...	...	9 8	9 8	13 —	13 —	Buldána
...	...	...	...	11 6	11 7	...	...	11 2	11 —	15 —	16 —	Akola
...	...	...	...	12 —	12 —	...	...	13 —	13 —	13 —	13 —	Amráoti
...	...	...	...	11 —	13 —	...	...	13 —	13 —	13 8	13 8	Yeotmal
												Nizam's Territories—
19 3	20 8	...	...	12 15	12 12	...	...	14 2	15 2	11 8	11 7	Secunderabad
...	...	...	...	12 10	13 12	...	...	...	...	11 8	11 9	Bolárum
												Madras—
												Malabar Coast—
...	...	...	...	...	...	...	...	...	...	16 —½	15 15	Malabar
...	...	...	...	...	...	...	...	...	...	15 3	15 3	S. Canara
												South, central—
14 13	14 13	...	...	...	...	...	...	...	...	15 10	15 10	Coimbatore
...	..	...	...	...	...	...	...	...	...	11 5	12 5	Nilgiris
14 13	14 13	...	...	...	...	...	...	...	...	15 —	15 4	Salem
												Central—
17 7½	17 7½	...	...	...	...	...	...	...	...	15 8½	14 1	Bellary
16 —	17 7½	...	...	...	...	...	...	...	...	15 3	18 2	Anantapur
15 9	16 4½	...	...	...	...	...	...	...	...	16 15	16 10½	Cuddapah
17 8	17 8	...	...	...	...	...	...	...	...	13 3	14 10½	Karnul
												East Coast, north—
15 11	16 6½	...	...	...	...	...	...	...	...	14 6½	14 13	Ganjam
15 10½	15 10½	...	...	...	...	...	...	..	...	16 —	16 —	Vizagapatam
15 8½	15 8½	...	..	...	...	...	...	..	...	20 —	20 —	Godavari
												East Coast, central—
..	13 6½	...	...	...	...	...	...	...	...	20 —	20 —	Kistna
14 13	13 5	...	...	...	...	...	...	...	...	18 7	18 7	Guntur
14 14	16 13½	...	...	...	...	...	...	...	.	20 9	20 9	Nellore
												East Coast, south—
12 7	13 4	...	...	..	..	...	...	...	...	20 6½	20 10½	Madras
11 5	12 5	..	...	...	...	...	...	...	...	21 8½	21 3	Chingleput
14 13	15 14½	...	...	..	...	...	...	...	...	17 13	18 6½	N. Arcot
14 13	14 13	...	...	...	...	...	...	...	...	17 11	17 11	S. Arcot
15 9	16 4½	...	...	...	...	...	...	...	...	18 10 and 19 5½	19 8 and 20 —½	Tanjore
15 9	15 3	..	...	...	...	..	...	...	..	17 11	17 7	Trichinopoly
												Southern—
12 15	13 10½	...	...	...	.	...	...	...	...	20 —	20 —	Tinnevelly
14 1	14 1	...	...	...	..	...	...	...	...	17 10	17 10	Madura
												Mysore—
13 —	13 8	...	...	8 8	8 8	...	...	9 —	8 8	14 —	14 —	Mysore
14 —	15 —	...	...	9 15	9 15	...	...	7 8	7 8	13 12	13 12	Bangalore
15 —	17 —	...	.	9 —	10 —	...	...	8 —	8 —	15 —	13 —	Kolar
16 —	16 —	...	...	8 —	8 —	...	...	7 8	8 —	13 —	13 —	Tumkur
16 —	16 —	...	...	8 —	8 —	...	...	8 —	8 —	12 —	12 —	Hassan
15 —	16 —	...	...	8 —	8 —	...	...	9 —	9 —	14 —	14 —	Kadur
16 13	31 8	...		10 8	10 8	...	.	8 6	9 7	12 10	12 10	Shimoga
16 —	16 —	20 —	20 —	8 —	8 —	...	...	7 —	7 —	9 —	9	Chitaldrug
												Coorg—
16 —	14 —	...	...	12 —	11 —	...	...	7 8	7 —	15 8	14 8	Coorg
...	...	...	...	12 7	13 7	...	...	11 3	11 3	32 —	32 —	**Aden**

FREDERICK NOEL-PATON,
Director-General of Commercial Intelligence

W. L. HARVEY
Secretary to the Government of India

Calcutta, January 19, 1906

Statement of Approximate Gross Earnings of Indian Railways.

RAILWAY BOARD.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

RAILWAYS.	AVERAGE EARNINGS PER MILE PER WEEK.		RESULTS OF WORKING DURING 2ND-HALF OF YEAR. Mean mileage worked.		Total earnings for the		Earnings per mile open.		Total earnings from 1st July to		Increase.	Decrease.	RESULTS OF WORKING FOR OFFICIAL YEAR. Total earnings from 1st April to		Increase.	Decrease.
	During 2nd-half of 1904.	During official year 1904-05.	1904.	1905.	last 7 days of December 1904.	last 8 days of December 1905.	1904.	1905.	31st December 1904.	31st December 1905.			31st December 1904.	31st December 1905.		
	R	R	Miles.	Miles.	R	R	R	R	R	R	R	R	R	R	R	R
State and Guaranteed Railways.																
5' 6" gauge.																
Bengal-Nágpur (incldg. J. G. & R. D. 2' 6")	173	199	1,958	1,976	5,67,253	6,45,000	290	326	87,97,979	1,09,21,000	21,23,021	...	1,35,46,484	1,78,61,000	43,14,516	...
Bezwada extn. (Nizam's)	293	311	21	21	7,825	7,900	373	376	1,60,160	1,56,000	...	4,160	2,50,095	2,49,000	...	1,095
Bombay, Baroda and Central India (incldg. V. W. 3' 3⅜")	610	702	504	504	3,94,596	4,42,000	783	877	80,77,136	84,97,000	4,19,864	...	1,34,63,493	1,40,72,000	6,08,507	...
Eastern Bengal (incldg. 3' 3⅜" and 2' 6")	440	376	971	(a) 1,235	5,07,125	6,44,000	522	521	1,11,10,434	1,25,61,000	14,50,566	...	1,49,60,877	1,61,85,000	12,24,123	...
East Indian	726	749	1,971	2,007	16,14,770	16,96,000	819	845	3,73,54,222	3,60,63,000	...	12,91,222	5,69,49,251	5,48,51,000	...	20,98,251
Great Indian Peninsula system	529	615	1,569	1,569	13,64,854	10,54,000	870	1,054	2,15,31,492	2,19,95,000	4,63,508	...	3,46,86,606	3,63,98,000	17,11,394	...
" Agra-Delhi Chord	43	50	63	120	3,320	18,400	53	153	18,070	4,85,000	4,66,930	...	18,070	6,86,000	6,67,930	...
" Indian Midland (incldg. Bhopal-Itársi)	177	192	924	914	2,89,410	3,31,000	313	362	42,47,400	42,44,000	...	3,400	69,13,247	63,11,000	...	6,02,247
Madras	307	307	844	845	3,44,005	3,80,000	408	450	67,39,645	68,66,000	1,26,355	...	1,02,51,654	1,02,86,000	34,346	...
" North-East line	191	218	494	495	1,67,453	1,85,000	339	374	24,57,101	30,68,000	6,10,899	...	37,54,707	48,71,000	11,16,293	...
" West Coast extension (Calicut-Azhikal)	117	160	60	60	7,725	8,600	129	143	1,83,117	1,65,000	...	18,117	2,77,966	2,64,000	...	13,966
North Western (incldg. K. K. Thal & N. Dargai 2' 6")	383	370	3,312	3,395	13,75,034	10,50,000	415	309	3,30,61,378	2,70,84,000	...	59,77,378	4,81,92,807	4,27,85,000	...	54,07,807
Oudh and Rohilkhand (incldg. C. Burhwal 3' 3⅜" link)	224	243	1,235	1,240	3,55,647	3,65,000	288	294	71,81,316	71,80,000	...	1,316	1,16,13,442	1,13,17,000	...	2,96,442
" Hardwar-Dehra	148	162	32	32	5,078	6,900	159	216	1,23,535	1,52,000	28,465	...	1,97,866	2,37,000	39,134	...
3' 3⅜" gauge.																
Assam-Bengal	85	79	740	740	79,124	71,400	107	96	16,31,000	18,71,000	2,40,000	...	22,23,051	25,72,000	3,48,949	...
Burma	197	214	1,340	1,340	3,48,645	3,58,000	260	267	68,79,110	69,18,000	38,890	...	1,04,54,505	1,09,64,000	5,09,495	...
Jodhpur-Hyderabad (British section)	99	101	124	124	21,930	20,200	177	163	3,17,813	3,83,000	65,187	...	4,85,195	5,56,000	70,805	...
Lucknow-Bareilly	123	138	237	237	53,097	57,400	224	242	6,37,948	7,42,000	1,04,052	...	10,85,426	11,44,000	58,574	...
Nilgiri	306	330	17	17	7,565	8,700	445	512	1,35,462	1,49,000	13,538	...	2,25,435	2,48,000	22,565	...
Pálanpur-Deesa	33	36	17	17	784	900	45	53	14,658	17,100	2,442	...	22,439	25,300	2,861	...
Rajputana-Malwa (incldg. Godhra-Rutlam-Nágdá 5' 6")	255	273	1,816	1,917	5,98,785	6,45,000	330	337	1,18,51,008	1,31,55,000	13,03,992	...	1,77,64,943	2,02,30,000	24,65,057	...
South Indian	217	217	1,124	1,124	2,90,335	2,80,000	258	249	63,41,830	63,88,000	46,170	...	96,47,083	97,94,000	1,46,917	...
" Tanjore District Board	105	106	99	99	15,452	11,800	156	119	2,70,545	2,93,000	22,455	...	4,15,729	4,46,000	30,271	...
" Travancore Branch	81	83	108	108	8,751	11,800	81	109	1,77,290	2,49,000	71,710	...	2,47,970	3,70,000	1,22,030	...
Southern Mahratta (incldg. Gl-M. Fron. sec.)	119	135	1,165	1,165	1,45,419	1,95,000	125	167	36,13,193	40,17,000	4,03,807	...	62,09,233	64,57,000	2,47,767	...
" Bellary-Rayadrug (b)	...	...	...	33	...	1,000	...	30	...	19,600	19,600	...	...	19,600	19,600	...
" Hospet-Kottur (c)	...	...	...	43	...	1,100	...	26	...	20,800	20,800	...	...	28,700	28,700	...
" Mysore section	98	103	296	296	28,793	38,500	97	130	7,53,793	9,45,000	1,91,207	...	11,71,375	14,04,000	2,32,625	...
Tirhoot State	205	224	535	565	2,00,639	1,35,000	375	239	28,45,299	28,02,000	...	43,299	46,61,193	44,10,000	...	2,51,193
2' 6" gauge.																
Tirupattur-Krishnagari (d)	...	...	...	26	...	800	...	31	...	11,100	11,100	...	...	11,100	11,100	...
[illegible]	48	49	30	30	946	2,200	32	73	37,416	40,500	3,084	...	57,131	57,800	669	...
TOTAL	[illegible]	[illegible]	[illegible]	[illegible],294	88,05,361	92,72,[illegible]	[illegible]	416	17,65,49,330	17,74,58,100	[illegible]	[illegible]	[illegible]09,47,273	27,51,10,500	53,63,227	...
All other Railways.																
Bhopal-Ujjain	70	84	114	114	15,618	12,500	137	110	2,06,396	2,43,000	36,604	...	3,50,847	4,28,000	77,153	...
Bina-Goona-Bárán	39	53	148	148	10,674	7,000	72	47	1,51,382	1,48,000	...	3,382	2,83,842	2,47,000	...	36,842
Delhi-Umballa-Kalka	223	222	162	162	35,412	43,000	219	265	9,40,138	10,16,000	75,862	...	14,06,922	15,32,000	1,25,078	...
Kolar Gold-fields	468	439	10	10	4,055	3,300	405	330	1,21,680	91,700	...	29,980	1,83,329	1,41,000	...	42,329
5' 6" gauge.																
Ludhiana-Dhuri-Jakhal	88	86	79	79	6,839	12,000	87	152	1,80,888	2,86,000	1,05,112	...	2,69,330	3,83,000	1,13,670	...
Ludhiana Extension (e)	...	...	...	77	...	2,000	..	26	...	42,000	42,000	...	...	32,500	32,500	...
Nágdá-Ujjain	61	78	34	34	3,719	3,000	109	88	53,670	62,400	8,730	...	95,137	1,21,000	25,863	...
Nizam's Guaranteed State	246	248	334	334	1,46,374	1,25,000	438	374	21,40,159	20,30,000	...	1,10,159	32,64,055	31,56,000	...	1,08,055
Petlád-Cambay	86	101	32	33	2,831	3,600	88	109	71,357	67,000	...	4,357	1,18,405	1,23,000	4,595	...
Rájpura-Bhátinda	187	190	107	107	24,505	22,500	229	210	5,20,130	5,20,000	...	130	7,83,819	8,39,000	55,181	...
South Behar	134	135	79	79	9,965	10,100	126	127	2,76,223	2,67,000	...	9,223	4,24,593	4,13,000	...	11,593
Southern Punjab	126	133	425	425	75,231	58,300	177	137	13,92,656	15,89,000	1,96,344	...	21,39,794	23,91,000	2,51,206	...
Tapti Valley	64	89	155	155	19,937	39,100	129	252	2,59,173	4,28,000	1,68,827	...	4,54,571	7,21,000	2,66,429	...
Tarkessur	246	285	22	22	4,625	4,800	215	218	1,40,922	1,45,000	4,078	...	2,39,255	2,40,000	745	...
3' 3⅜" gauge.																
Ahmedabad-Dholka	54	58	34	34	2,019	1,600	59	47	47,660	38,600	...	9,060	74,301	68,700	...	5,601
Ahmedabad-Parantij	56	67	55	55	4,205	4,500	76	82	79,893	82,700	2,807	...	1,37,852	1,40,000	2,148	...
Bengal and North-Western	135	146	871	902	1,13,906	1,30,000	131	144	30,58,096	27,97,000	...	2,61,096	50,02,325	45,92,000	...	4,10,325
Bengal-Dooars	222	189	36	36	4,097	6,300	130	175	2,07,432	2,10,000	2,568	...	2,76,923	2,80,000	3,077	...
" extensions	85	79	117	117	33,512	12,800	286	109	2,31,961	2,75,000	43,039	...	3,35,007	3,77,000	41,993	...
Bhavnagar-Gondal-Junágad-Porbandar	87	108	334	334	44,069	51,400	132	154	7,54,388	7,90,000	35,612	...	13,63,601	13,18,000	...	45,601
Birur-Shimoga	30	35	38	38	1,466	1,500	39	39	29,992	35,200	5,208	...	48,911	57,700	8,789	...
Dhrángadrá	37	44	21	21	1,003	1,300	48	62	20,331	26,100	5,769	...	37,859	39,100	1,241	...
Dibru-Sadiya	236	234	78	78	18,528	19,400	238	249	4,78,530	4,83,000	4,470	...	7,18,172	7,28,000	9,828	...
Gaekwar's railway	61	72	134	134	11,360	11,700	85	87	2,13,584	2,07,000	...	6,584	3,48,811	3,53,000	4,189	...
Hyderabad-Gódávari Valley	97	122	392	392	78,937	80,300	201	205	9,83,653	11,15,000	1,31,347	...	16,73,194	21,26,000	4,52,806	...
Jaipur (f)	...	...	..	32	...	2,100	...	65	...	12,400	12,400	...	...	12,400	12,400	...
Jamnagar	48	51	54	54	5,794	7,200	107	133	67,363	70,200	2,837	...	1,05,551	1,10,000	4,449	...
Jetalsar-Rajkot	69	83	46	46	4,754	4,600	103	100	82,280	83,600	1,320	...	1,36,294	1,30,000	...	6,294
Jodhpur-Bikaner	63	69	700	709	85,620	92,200	122	130	11,41,109	13,93,000	2,51,891	...	17,92,176	20,40,000	2,47,824	...
Kolhápur	80	99	29	29	2,471	2,900	85	100	60,449	74,000	13,551	...	1,05,114	1,23,000	17,886	...
Morvi (including Vankaner-Morvi 2' 6")	65	76	94	90	8,176	6,700	86	74	1,59,918	1,47,000	...	12,918	2,80,444	2,29,000	...	51,444
Mymensingh-Jamalpur-Jagannathganj	90	75	51	51	3,585	6,160	70	120	1,21,263	1,31,000	9,737	...	1,61,187	1,74,000	12,813	...
Noakhali (Bengal)	32	33	35	35	1,008	1,100	29	31	28,778	32,700	3,922	...	41,881	50,700	8,819	...
Rohilkhand and Kumaon (Co.'s sec.)	123	145	60	66	9,732	10,700	148	162	2,84,420	3,11,000	26,580	...	4,47,399	4,82,000	34,601	...
Shoranur-Cochin	117	116	65	65	8,243	8,500	127	131	1,97,959	1,84,000	...	13,959	2,98,978	2,89,000	...	9,978
Udaipur-Chitor	41	41	67	67	2,365	4,500	35	67	70,556	1,06,000	35,444	...	1,02,240	1,65,000	62,760	...
Yesvantpur-Mysore Fron. sec. (incldg. M. Nanjangúd)	126	124	67	67	8,276	7,600	124	113	2,19,966	2,03,000	...	16,966	3,26,878	3,15,000	...	11,878
2' 6" gauge.																
Barsi	112	151	22	22	4,934	3,000	224	136	63,925	78,600	14,675	...	1,11,900	1,57,000	45,100	...
Cooch Behar	68	80	34	34	7,316	3,500	215	103	59,732	62,400	2,668	...	1,00,321	95,800	...	4,521
Gaekwar's Dabhoi	37	72	95	94	7,098	8,300	75	88	1,33,676	1,37,000	3,324	...	2,35,139	2,61,000	25,861	...
Kalka-Simla	222	206	59	59	7,316	8,700	124	147	3,43,380	4,12,000	68,620	...	5,18,903	6,20,000	1,01,097	...
Rajpipla	22	29	37	37	758	1,100	20	30	21,573	23,100	1,527	...	37,188	42,700	5,512	...
2' 0" gauge.																
Darjeeling-Himalayan	394	394	51	51	18,263	17,000	358	333	5,22,818	4,73,000	...	49,818	8,35,964	7,70,000	...	65,964
TOTAL	115	124	5,383	5,528	8,59,276	8,62,800	160	156	1,61,39,459	1,69,28,700	7,89,241	...	2,56,68,412	2,69,13,600	12,45,188	...
GRAND TOTAL	276	289	26,989	27,822	96,64,637	1,01,35,400	358	364	19,26,88,809	19,43,86,800	16,97,991	...	29,54,15,685	30,20,24,100	66,08,415	...

(a) Includes the Bengal Central Railway purchased by the State on the 1st July 1905.
(b) Opened from 1st July 1905.
(c) Opened from 1st April 1905.
(d) Opened from 18th September 1905.
(e) Opened from 10th June 1905.
(f) Opened from 10th November 1905.

Calcutta, the 18th January 1906.

M. S. S. O'CONNOR,
for Secretary, Railway Board.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 4.] CALCUTTA, SATURDAY, JANUARY 27, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 25th January 1906.

No. 710-M.—His Excellency the Viceroy and Governor-General will leave Calcutta on Monday, the 5th February 1906, starting by special train from Howrah at 10 P.M. (Calcutta time).

His Excellency will visit Bankipore, Ekma, Gaya, Daltonganj, and Gidhaur, and return to Calcutta on Saturday, the 17th February.

His Excellency's departure from and return to Calcutta will be private.

All covers intended to reach the Viceroy and Governor-General and party during His Excellency's journey should be addressed "Viceroy's Camp" without the addition of any post-town.

The party accompanying His Excellency on tour will be as follows:—

Her Excellency the Countess of Minto.
Lady Eileen Elliot.
Lady Ruby Elliot.
Lady Violet Elliot.
Lady Mary Crichton.
Hon'ble Mrs. Derek Keppel.
Lieut.-Colonel J. R. Dunlop Smith, C.I.E., Private Secretary.
Major G. P. T. Feilding, D.S.O., Offg. Military Secretary.
Surgeon-Lieut.-Colonel W. R. Crooke-Lawless, Surgeon.
Captain T. H. R. Bulkeley, Offg. Comptroller.
Captain Lord Francis Scott, A.-D.-C.
Captain the Earl of Rocksavage, A.-D.-C.
Captain the Hon'ble A. Strutt, A.-D.-C.

All communications connected with business of a mere routine nature should be sents, as usual, to the Head Quarters of the several Dapartments.

The 26th January 1906.

No. 722-M.—His Excellency the Viceroy will lay the Foundation Stone of the New Surgical Ward of the Medical College Hospital, Calcutta, on Saturday, the 3rd February 1906.

2. At 4-45 P M. His Excellency will arrive at the Medical College Hospital, where he will be received by His Honour the Lieutenant-Governor of Bengal and the College Council, who will conduct His Excellency up to the *Dais*.

3. A Guard of Honour with Band and Colour will be in attendance and will present arms on His Excellency s arrival and departure.

4. The members of the College Council will be introduced to His Excellency by His Honour the Lieutenant-Governor of Bengal.

5. All present will rise as the Viceroy arrives and remain standing till His Excellency takes his seat.

6. The Principal will report and invite His Excellency to perform the ceremony.

7. The Viceroy will request the District Grand Lodge of Bengal to lay the Foundation Stone.

8. The Masonic ceremony will be performed, the stone being laid by the Deputy District Grand Master of Bengal.

9. The Deputy District Grand Master will then address the Viceroy, announcing that the foundation stone has been duly laid in accordance with Masonic custom.

10. His Excellency the Viceroy will address the assembly, announcing the fact that the stone has been well and truly laid.

11. On the conclusion of the ceremony, His Excellency will be conducted to his carriage by His Honour the Lieutenant-Governor of Bengal and the College Council as on arrival.

12. Full Dress will be worn by officers entitled to wear Uniform, Review Order by Military Officers. Gentlemen not entitled to wear Uniform will appear in Morning Dress.

By Command,
F. L. ADAM, Major,
Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 23rd January 1906.

No. 99.—The Governor General in Council hereby notifies that on the following days during 1906, which are not declared* by the Government of Bengal to be "public holidays" under section 25 of the Negotiable Instruments Act, 1881 (XXVI of 1881),

*Vide notification of the Government of Bengal, No. 4862-Mis., dated the 4th December 1905.

the offices directly subordinate to the Government of India at Calcutta with the exception of—

(1) the office of Issue of the Paper Currency Department,

(2) the office of the Comptroller and Auditor General,

shall be closed:—

I.—*Muhammadan holidays.*

Id-uz-zuha	On the 5th February; but if the moon be visible on the 25th January, then on the 4th February (Sunday.)
Muharram	On the 6th and 7th March; but if the moon be visible on the 24th February, then on the 5th and 6th March.
Fatiha-e-duázdaham . .	On the 7th May; but if the moon be visible on the 24th April, then on the 6th May (Sunday.)
Id-ul-fitr	On the 19th November; but if the moon be visible on the 17th November, then on the 18th November (Sunday.)

II.—*Hindu holidays.*

Durga and Lakshmi Pujas .	September 22nd, 23rd (Sunday), 28th, 29th, 30th (Sunday) and October 3rd.

III.—*Other holidays.*

The third, fourth and fifth days following Christmas . .	December 28th, 29th and 30th (Sunday.)

The 26th January 1906.

No. 182.—The following correspondence is hereby published for general information:—

(1) Home Department letter No. 30, dated 11th January 1906, to the Editor of the *Statesman*.

(2) Letter dated 12th January 1906, from the Editor of the *Statesman*.

(3) Home Department letter Nos. 146—155, dated 26th January 1906, to all Local Governments.

No. 30 (Public), dated Calcutta, the 11th January 1906.

From—H. H. RISLEY, Esq., C.S.I., C.I.E., Secretary to the Government of India, Home Department,

To—The Editor of the *Statesman*.

The Government of India observe that in the issue of the *Statesman* dated 7th January 1906 there was published *in extenso* a note by Lord Curzon relating to the court language of the Sambalpur District and certain connected matters. This document was obviously of a confidential character, and it seems to the Government of India impossible that it can have been communicated to you by any authorised person, or that its publication by a responsible newspaper can be in any way excused. Before proceeding further in the matter they have decided to invite you to give them any explanation which you may wish to offer, of what they are at present constrained to regard as a gross breach of journalistic propriety. The Government of India would be glad to receive a very early reply to this letter.

Dated Calcutta, the 12th January 1906.

From—S. K. RATCLIFFE, Esq., Editor, *Statesman*,

To—H. H. RISLEY, Esq., C.S.I., C.I.E., Secretary to the Government of India, Home Department.

Your letter No. 30 of January 11th. I would venture respectfully to demur to some of the expressions used by you in reference to the matter. These appear to imply that the *Statesman* published a document which it knew to be of a strictly private character and which there was reason to believe had been obtained by improper means. Such, however, is not the case. The document had been in our possession for a considerable time, and was referred to as being already well-known in an article on Lord Curzon's administration in the *Statesman* of 19th November 1905. It bore no mark to indicate that it was confidential. There was, indeed, nothing to show that it was not a note upon the file, although we recognised that its publication would not have been desirable so long as

the matter with which it is concerned was under discussion. It was eventually printed in our columns, first, as containing no information the publication of which could embarrass the Government, and, secondly, as including certain comments which, while interesting to the public, could not at this distance of time be any thing but harmless. May I be permitted to add, with all deference to the view taken by the Government of India, that a newspaper which has never to our knowledge been accused of the improper use of official documents, is the last to be knowingly guilty of a " gross breach of journalistic propriety."

Nos. 146—155, dated Calcutta, the 26th January 1906.

From—H. H. RISLEY, Esq., C.S.I., C.I.E., Secretary to the Government of India,

To—The Chief Secretary to the Government of Madras.

„ Chief Secretary to the Government of Bombay.

„ Chief Secretary to the Government of Bengal.

„ Chief Secretary to the Government of the United Provinces.

„ Chief Secretary to the Government of the Punjab.

„ Chief Secretary to the Government of Burma.

„ Chief Secretary to the Government of Eastern Bengal and Assam.

„ Honourable the Chief Commissioner of the Central Provinces.

„ Honourable the Chief Commissioner of the North-West Frontier Province.

„ Chief Commissioner of Coorg.

On the 7th January last there appeared in the columns of the *Statesman*, an English newspaper published in Calcutta, a confidential note written by Lord Curzon as Governor General on 24th May 1902 on the subject of the court language of the Sambalpur District and certain connected questions. The publication of such a document was regarded by the Government of India as a grave breach of journalistic propriety, but before proceeding further in the matter they decided to give the Editor, Mr. S. K. Ratcliffe, an opportunity of offering an explanation of his action. Copies of the letter addressed to him and of his reply are enclosed for the information of the Governor in Council / His Honour the Lieutenant-Governor / your information.

2. The explanation furnished by Mr. Ratcliffe in no degree palliates his original offence. His letter discloses an acquaintance with Secretariat procedure which it is difficult to reconcile with his categorical statement that he did not know the document which he published " to be of a strictly private character " and had no reason to believe that it had been obtained by improper means. Nor can the Governor General in Council accept the excuse that the paper which came into Mr. Ratcliffe's possession "bore no mark to indicate that it was confidential." The good sense and honourable forbearance which are traditional with journalists of standing, whether European or Indian, have hitherto rendered it unnecessary for the Government of India to depend upon mechanical devices for the protection of the legitimate secrecy which attaches to the preliminary discussions incidental to the transaction of public business. No one guided by these traditions could possibly regard Lord Curzon's note, from its style, its tone, the references and comments which it makes, and the instructions which it conveys, as other than confidential. Finally, the Government of India are unable to pass over without comment the pretensions involved in the following passage :- " There was, indeed, nothing to show that it was not a note upon the file, although we recognised that its publication would not have been desirable so long as the matter with which it is concerned was under discussion." Here Mr. Ratcliffe not only asserts by implication the right to publish " notes upon files,' which are in their nature confidential documents and can only come into the possession of a newspaper by the betrayal of trust on the part of some employé of the Government, but he also arrogates to himself unfettered discretion to determine when such publication is desirable. The Government of India believe this to be the first occasion on which the Editor of a journal professing to be innocent of " the improper use of official documents " has put forward a claim of this description.

3. The Government of India infer with some confidence that the general sense of the more influential journals in India, which have maintained a seemly reticence in respect of the incident, condemns the breach of professional etiquette which Mr. Ratcliffe has permitted himself to commit. But they feel bound to mark their own disapproval of his conduct in some more conspicuous manner. They have accordingly directed :—

(1) that the privilege of admission to the press rooms at Calcutta and Simla shall be withheld from representatives or correspondents of the *Statesman* ;

(2) that no Gazettes, communiqués, notifications, public notices, reports, published proceedings, or official information of any kind shall be supplied to that newspaper by any Office or Department of, or subordinate to, the Government of India ;

(3) that no official advertisements shall be sent to it by any of the aforesaid departments or offices.

I am now to ask that [with the permission of the Governor in Council / Lieutenant-Governor] similar orders regarding the communication of information and the publication of advertisements may be issued by the Government of Madras / you in respect of all the Departments and local authorities under its / their / your orders. In some instances it will no doubt be found that the publication of notices and advertisements is within the discretion of the courts of law or of local bodies. In such cases it will suffice if the wishes of the Government of India are brought to the notice of such authorities.

4. These orders will remain in force so long as the persons responsible for the *Statesman* newspaper shall not give an assurance that they fully recognise the impropriety of the indiscretion committed by their present Editor. If, however, they withdraw his unwarranted claim and make public apology for the publication of Lord Curzon's note, the Government of India will be glad to restore to that newspaper the facilities now withheld.

EXAMINATIONS.

The 25th January 1906.

No. 38.—Lieutenant-Colonel D. C. Phillott, 23rd Cavalry, is confirmed in the appointment of Secretary to the Board of Examiners, Calcutta, with effect from the 1st October 1905.

MEDICAL.

The 22nd January 1906.

No. 72.—The services of Captain F. H. G. Hutchinson, M.B., I.M.S., are placed permanently at the disposal of the Government of Bombay, with effect from the 3rd January 1906.

The 24th January 1906.

No. 86.—The services of Captain V. E. H. Lindesay, M.B., I.M.S. (Bengal), are placed permanently at the disposal of the Government of Bengal, with effect from the 21st November 1905.

The 25th January 1906.

No. 90.—The services of Captain R. D. Saigol, F.R.C.S., I.M.S., are placed temporarily at the disposal of the Government of Burma for employment on plague duty.

SANITARY—PLAGUE.

The 23rd January 1906.

No. 129.—The following tele gram is published for general information :—

Telegram, dated Pera, the 16th January 1906.

From—His Britannic Majesty's Ambassador Extraordinary and Plenipotentiary at Constantinople,
To—The Secretary to the Government of India, Home Department.

Measures against Makalla on Hadramaut coast and Alexandria suppressed.

The 25th January 1906

No. 151.—Whereas the Governor General in Council is satisfied that there is a danger of an outbreak of dangerous epidemic disease at Kálahasti in the North Arcot district of the Madras Presidency, if persons from the Mysore and Hyderabad States are permitted to assemble at that place on the occasion of the ensuing Mahasivarathri festival :

In exercise of the power conferred by section 2, sub-section (1) of the Epidemic Diseases Act, 1897 (III of 1897), the Governor General in Council is pleased to direct that no tickets to travel by railway to the stations of Chendragiri, Tirupati West, Tirupati East, Rénigunta, Yerpedú, Kálahasti, Yellakarú, Venkatagirí, Vendou, Kondagunta and Gudur on the South Indian Railway and to the stations of Peddapadu, Mámándurú, Rénigunta, Púdi, Taduku, Puttúr, Vepagunta and Nagari on the Madras Railway shall be sold from the 8th to the 28th February 1906 (both days inclusive) within the Mysore and Hyderabad States to any person intending or believed to be intending to proceed to the Mahasivarathri festival at Kálahasti.

JUDICIAL.

The 22nd January 1906.

No. 96.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and in supersession of notification No. 227-I-J., dated the 15th August 1879, the Governor General in Council is pleased to apply the Destruction of Records Act, 1879 (III of 1879), to the territories in Berar for the time being administered by the Chief Commissioner of the Central Provinces.

ECCLESIASTICAL.

The 22nd January 1906.

No. 33.—The Reverend H. W. Blandford, a junior chaplain on the Bengal (Rangoon) ecclesiastical establishment, is promoted to be a senior chaplain, with effect from the 8th October 1905.

The 23rd January 1906.

No. 36.—The following programme of the proposed visitation tour of the Most Reverend the Lord Bishop of Calcutta and Metropolitan in India and Ceylon is published for general information:—

PROGRAMME.

Lord Bishop of Calcutta's Visitation Tour, January and February 1906

Station.	Arrival.	Departure.	REMARKS.
Calcutta	...	Friday, 26th January .	
Jamalpur . . .	Saturday, 27th January .	Tuesday, 30th January .	Visiting Monghyr.
Mozufferpur . . .	Tuesday, 30th January .	Friday, 2nd February .	
Motihari . . .	Friday, 2nd February .	Saturday, 3rd February.	
Bettiah	Saturday, 3rd February.	Monday, 5th February .	
Bhagalpur . . .	Tuesday, 6th February .	Thursday, 8th February.	
Barharwa . . .	Thursday, 8th February.	Saturday, 10th February	
Taljhari	Saturday, 10th February	Monday, 12th February.	
Dumka	Tuesday, 13th February.	Thursday, 15th February	Driving from Rampur Hat.
Suri	Friday, 16th February .	Saturday, 17th February	By road.
Asansol . . .	Saturday, 17th February	Sunday, 18th February .	*Viâ* Sainthia, E. I. R.
Burdwan . . .	Sunday, 18th February .	Tuesday, 20th February.	Visiting Mankar.
Calcutta	Tuesday, 20th February.		

Letters may be addressed to the places printed in italics. Matters of routine requiring immediate attention will be attended to by the Reverend Canon Dyer, Officiating Archdeacon, Fort William, Calcutta.

H. T. OTTLEY,
Bishop's Chaplain.

The Palace, Calcutta, 17th January 1906.

EDUCATION.

The 26th January 1906.

No. 35.—The services of Major E. H. deV. Atkinson, R.E., Principal, Thomason Engineering College, Roorkee, are replaced at the disposal of the Government of the United Provinces, with effect from the 15th December 1905.

H. H. RISLEY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

CIVIL VETERINARY ADMINISTRATION.

Calcutta, the 26th January 1906.

No. 179—82-32.—The services of Mr. E. W. Oliver, Second Superintendent, Civil Veterinary Department, Punjab, are placed at the disposal of the Government of the

United Provinces for employment as Second Superintendent, Civil Veterinary Department, United Provinces, with effect from the date on which he assumes charge of the appointment.

No. 180—82-32.—Mr. V. deV. H. Woodley, F.R.C.V.S., has been appointed to the Indian Civil Veterinary Department, with effect from the 17th October 1905, and is posted to the Punjab, *vice* Mr. E. W. Oliver transferred to the United Provinces.

FORESTS.

The 23rd January 1906.

No. 67—150-20-F.—Mr. F. Beadon-Bryant, Chief Conservator of Forests, Burma, is granted extraordinary leave without allowances from the 19th to the 30th October 1905, in continuation of the leave granted to him in the notification of this Department No. 912 F.—150-9, dated the 14th July 1905.

J. WILSON,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 22nd January 1906.

No. 9.—*Corrigendum.*—The date from which Mr. E. S. Lindley, Assistant Engineer, 3rd grade, has been permanently transferred to the Punjab is the 21st December 1905 and not as stated in Public Works Department Notification No. 8, dated the 16th January 1906.

Calcutta, the 25th January 1906.

No. 10.—The following are published for general information :—

No. 18 Civil Works of 1905.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE (CIVIL WORKS).

IRRIGATION.

To

THE RIGHT HONOURABLE ST. JOHN BRODRICK,
His Majesty's Secretary of State for India.

Simla, the 18th May 1905.

SIR,

We have the honour to address you at length with regard to the Report of the Indian Irrigation Commission, which we forwarded to you with our despatch No. 35 of the 16th July 1903. The investigations and recommendations of the Commission cover such a large area and deal with such a number of schemes and such a variety of subjects, that it has necessarily taken us a considerable time to review them.

2. The Report is contained in two volumes, and is accompanied by a volume of maps, one of appendices, and seven which reproduce so much of the evidence given before the Commission as they considered it advisable to publish for reference.

The first of the two volumes into which the text of the Report is divided deals with general questions considered in relation to India as a whole; in the second volume the Commission apply the principles thus laid down to the detailed circumstances of each province in succession, and examine, so far as the available material rendered it possible for them to do so, the various projects which seemed to be most hopeful for the extension of irrigation within the province. A memorandum which is appended to this despatch shows briefly the action which has been taken upon the suggestions of this latter volume, and we propose to confine ourselves at present to the more general discussions of the first volume.

3. The Resolution by which the Commission was constituted directed the attention of its members, so far as the future is concerned, to three main questions; *firstly*, the scope which exists for the further extension of State irrigation works, and the probable net cost

to the State of carrying out such extension; *secondly*, the field which exists for the extension of irrigation by private effort, and the best methods of stimulating and assisting such effort, with special reference to irrigation from wells; and *thirdly*, the best method of securing that future expenditure on relief labour in time of famine shall be directed to more profitable uses than in the past, and especially to works which have a real protective value.

The third of these questions, namely the preparation and maintenance of famine programmes, has already been dealt with by us; and we enclose for your information a copy of our Circular in the Revenue and Agricultural Department No. 15—37 I., dated 30th July 1904, on the subject. The second question, namely the encouragement of private enterprise, depends in the main upon our system of advances for the improvement of land. We have been considering this question in connection with the cognate question of agriculturists' loans, and are about to address Local Governments upon the whole subject. It is in connection with the first question, namely the extension of State irrigation, that we are now addressing you; and more especially with reference to the programme for the future which is sketched out by the Commission, and to their suggestions for the provision of funds for its execution. Thus, our remarks will in the main be confined to Chapters IV and VIII of the Report.

4. We wish, however, to draw particular attention to Chapter II, which we regard as one of the most important sections of the Report, since it supplies an answer to those who hold that because, taking one year with another, the rainfall over the whole of India is sufficient for its irrigational needs, therefore it is both possible and our duty so to store and utilise the surplus of good years as to render failure of crops impossible. We would also express our entire accordance with the views which are expressed in paragraph 59 of the Report. The principle, or at any rate a particular aspect of it, is again discussed in paragraphs 163 to 165 of Volume II. We agree with the Commission in holding that it is ordinarily indefensible to deny to cultivators in normal years, water which they could use with profit both to themselves and to Government, merely in order to hold it up as a precaution against the possible occurrence of drought.

5. With these remarks we turn to Chapter IV of the Report, which treats of the scope for the further extension of State irrigation works, and which contains the Commission's recommendations for our future programme. Those recommendations are of necessity somewhat indefinite, since they spring from such examination as the limited time available permitted, of proposals which were generally incomplete in themselves, and sometimes little more than rudimentary. It follows that the ultimate form which the suggested programme will assume, must depend very largely upon the results of the detailed scrutiny to which those proposals are being and will be submitted. But we are not disposed on that account, to undervalue the programme which has been thus sketched out. It has this great advantage, that for the first time since the first Famine Commission reported in 1880, the irrigational needs and possibilities of India as a whole have been considered by competent persons, and an endeavour has been made to apportion the sum total which it is proposed to spend, upon the basis of the necessities of the several provinces. The programme will doubtless be subject to considerable modification in detail; but we believe that in general outline it will afford a valuable guide to future operations.

6. In formulating this programme, the Commission had to deal with two main classes of works, productive and protective. In connection with the former class no difficult questions of principle arise. Given the possibility of a productive work the main question which remains, is, whether funds can be provided for its construction. But the case of protective works presents a far more difficult problem, for their construction protects a section of the community at the cost of the general tax-payer. Up to the present time the amount of expenditure upon such works has been comparatively small. But there are large areas in India, including some of the portions which are most liable to be attacked by famine, where no works of the productive class are possible, and which must be protected, if at all at a certain cost to the general revenues. And the conviction has been growing for some years past in the minds both of Government and of the public, impressed by the experience of the two recent famines, that we are not only justified in adopting, but are morally bound to adopt, a more liberal policy in the future than has been pursued in the past, in the construction of protective works.

7. Accordingly, in the extract from the Resolution constituting the Commission which is quoted at page 2 of the preface to their report, they were directed to consider what net financial burden might properly be imposed upon the State, as not too high a price to pay for such degree of protection as could be secured at the cost, in very insecure and precarious areas. In short, they were asked to formulate for our guidance a criterion by the application of which we might decide whether a given protective work would or would not impose an unduly large burden upon the public revenues. This problem the Commission have attacked in two stages. They first endeavour to estimate the protective value of an irrigated area, and they then attempt to deduce from it the capital outlay which is permissible upon protective irrigation. They have conducted the investigation with the utmost care and ability; and if, as we think, they have not succeeded in suggesting a wholly satisfactory criterion, the fact shows that the problem is, in reality, incapable of solution.

8. In paragraphs 94 to 97 they discuss the value of the "indirect return" which the State reaps from irrigation, in the form of that share of the increased wealth of the people which flows into the public treasury in forms other than water rates and land revenue. We doubt whether the discussion, in its arithmetical aspect, is of much value, and we are not sure that it does not unduly minimise the value of this indirect return. In the first place, the relation of the indirect to the direct return, which is assumed by the Commission at 25 per cent., is purely arbitrary. Further, their assumption that this relation is constant, is true only if the direct returns represent a constant proportion of the net amount which irrigation adds to the value of the crops. It may be doubted whether this latter condition is even approximately satisfied. In so far as the direct return is small owing to abstention from the use of water, the assumption is of course true. But in so far as it is due (as it is in many cases) to the lowness of the rates, there are other elements which enter into the question. The readiness of the people to pay a fair value for the water does not wholly measure its true value to them. There are other factors, such as their experience or ignorance of its value, their readiness to undertake the additional labour required, their ability to meet the additional charges involved, their knowledge of the practice of irrigated cultivation, the neglect of Government to raise rates (which are necessarily pitched low when irrigation is first introduced) before the landlord has absorbed the additional profit in the form of rent, and so forth. All these considerations apply with varying force in different localities, and operate to make the direct income from an irrigation work a very uncertain index to the real value of the irrigation. If this be so, the argument of paragraph 96 falls to the ground. The indirect return from an unremunerative work is small, only if the work is unremunerative because the irrigation is of little value. In so far as it is unremunerative because the Government has not succeeded in recovering from the people a proper share of its true value, the indirect return to the State will necessarily be larger than if it had succeeded in doing so, since it depends upon, and is drawn from the share of the profits of irrigation which is left in the hands of the people.

We have examined the Commission's calculations as to the protective value of an irrigated acre, and the conclusion which they deduce from them; but we do not consider it necessary to discuss them in detail, as several of the factors adopted are admittedly of a highly speculative nature, while the argument appears in some respects to be open to criticism. Thus, if the percentage of irrigation which is assumed in paragraph 102 to suffice for protection is accepted, complete protection will be secured only if that percentage is irrigated throughout the district—a condition which is seldom satisfied—so that the calculation exaggerates the protective value of an irrigated acre in a degree which varies with the degree in which the irrigation is concentrated. So, again, the calculations of paragraph 107 seem to involve the assumption that the area annually irrigated upon the average of a term of years, from which the net revenue must be derived, is the same as the area irrigated, and therefore protected, in a year of famine; whereas the former is always materially smaller than the latter, and in tracts such as those under consideration, often or generally bears but a small proportion to it.

9. The fact is that the problem is probably not susceptible of arithmetical solution. But the question whether or not a proposed protective work should be constructed cannot be decided by mere arithmetical considerations. The real justification for laying a burden upon the whole of India in order to protect the inhabitants of an insecure area from famine is, not that expenditure or pecuniary loss will be thereby avoided, but that the construction of the work will prevent an infinity of human suffering and save a number of human lives; and in deciding whether to protect a certain tract at a certain cost, the element of sentiment cannot be excluded. For example, the Bombay Deccan is probably the most expensive part of India to protect, and perhaps the part where the least return for the expenditure incurred on irrigation works can be hoped for in ordinary years; and yet it is so exposed to the ravages of famine, and the distress, when it comes, is so general and so acute, that the Government is under a moral obligation to do something to protect its inhabitants, if it is in any way possible; and if water can be brought to a district like Sholapur by any expenditure that is not absolutely prohibitive, that expenditure should be incurred. In the face of such considerations, arithmetical standards are of small value; and the attempt to frame a maximum for permissible expenditure, which must of necessity be high, is not without its danger, since the calculation may be extended to cases less serious and less urgent than those in which the extremity of the local needs alone justifies its application. We agree, however, that the capital cost of an irrigated acre will probably be the most convenient standard of comparison, and we are prepared to accept, as a general guide, the conclusions of the Commission as to the maximum limit which it may be permissible in extreme cases to approach. We shall, moreover, be prepared to face a specially high rate of unproductive outlay from revenue on experimental works, especially when undertaken in very insecure tracts with a view to determine whether protection can be provided at a reasonable cost or not; and on works intended for execution by famine labour, where the actual financial results are of less importance than the provision of really useful employment for that labour.

10. In the second section of the chapter, the Commission conclude that the field for the construction of new works which are likely to be directly remunerative is limited. We agree in this conclusion, and also in the recommendation made in paragraph 114 that the programme of future expenditure on irrigation works should provide for the construction

of as many productive works as can be proposed, without reference to the urgency of the need for protection in the tract to be commanded by them, and that promising projects should be held in abeyance; only when their execution is prevented by want of establishment or of funds.

We also accept the principle that underlies paragraph 113. We have already agreed that, in considering whether an unfinished famine work should be completed, the criterion should be, not whether the work will yield a return upon its total cost, but whether it will yield a return upon the expenditure required to complete it, and the case of extensions and improvements of other unproductive works is precisely analogous.

11. Paragraph 116 and the following paragraphs treat of the expensiveness of and necessity for storage. The reason why the canals in Northern India have been so easy to make and so profitable to work, is that Nature has provided the storage in the shape of snowfields and glaciers. Elsewhere storage must be artificial; and in considering schemes for reservoirs, we propose to insist very strongly upon the immense value of certainty of supply. Certainty is the first element in really protective irrigation. If it is absent, the only way of ensuring protection is to hold up the water of good years for the purpose, a system which we have already condemned as most wasteful. In the second place, certainty of supply is essential in order to secure that the water is used and paid for in ordinary years, especially in Southern India, where irrigated cultivation (excepting that of paddy) is intensive in the highest degree and therefore exceedingly expensive, and where the people will not risk the capital and labour necessary for such cultivation unless they are quite certain of their supply. We hold therefore that of two schemes, one of which provides a certain and the other an uncertain supply, the former should have the preference, though it may be more costly than the latter, so long as it falls within the limits of permissible expenditure. It will, however, be necessary to relax this principle in order to give protection to tracts likely to suffer from famine, and in which certainty of supply is unattainable.

12. As already explained, the forecast of the requirements of the several provinces which is contained in the third section of the chapter must necessarily undergo modification (it has, indeed, already done so in some respects) as the examination of the individual projects is proceeded with We are, however, prepared to accept the forecast as summarised in paragraph 139 as a preliminary rough estimate of the cost of the major works which we may hope to see constructed during the next twenty years, and as a foundation upon which to base our financial proposals.

13. We shall consider the provision of funds presently. But the question of money is not the only difficulty. We have already addressed you, in the despatches noted in the margin, on the subject of establishment which is discussed in Chapter X of the Report and, in your despatch No. 8 P. W., dated 17th February 1905, you have agreed to the increases in the cadres which we have recommended. We shall shortly address you on the subject of an increase in the cadre for the Bombay Presidency and later on in regard to that for Madras. There is further a very important question, *viz.*, that of labour. The Commission have pointed out in paragraph 142, some of the reasons which prevent the same rapid progress on irrigation works which is possible on Railways, and our professional advisers are doubtful whether sufficient labour will be continuously forthcoming for the annual expenditure of such large sums, as it is proposed by the Commission to spend. They estimate that to spend the amount suggested, an army of over 280,000 workmen and coolies would be required for 250 days in each year, in addition to those required for the maintenance of existing works and of those which will gradually be constructed. They doubt whether it will be possible to maintain these numbers regularly, considering the small number of works on which they can be employed and the restricted area which they cover, although in some years it may be possible to obtain a much larger number. We confess that we do not share their doubts; and the Commission, which included Engineers with such wide Indian experience as Sir Colin Scott-Moncrieff and Sir Thomas Higham, do not seem to have anticipated any serious difficulty in this direction. But we think it right to state the facts for your information.

No. 3 P. W., dated 28th January 1904.
No. 3 P. W., dated 10th November 1904.

14. We proceed to consider Chapter VIII, which deals with the classification and financing of irrigation works and is divided into three sections. Section (i) details the present system of classification and calls for no comment: while section (ii) formulates proposals for a revised classification and for the future financing of the works. These proposals are of great importance and demand careful consideration.

It will be convenient to consider first the proposal formulated in paragraphs 238 to 246, to abolish the distinction between productive and protective works, all capital outlay on major works being charged against loan funds, and the net interest charges only being shown against the Famine grant. The motive of the proposal is evidently to secure a larger and more continuous expenditure upon irrigation works, irrespective of the return which they may yield; and it is based upon the mistaken impression that the Government of India can increase its borrowings to any figure that they may desire. On general grounds, we think it desirable that expenditure on the two classes of works in question should be kept absolutely distinct. We spend as much as we can afford on productive works as a matter of business, the expenditure of loan funds being a profitable investment and justified on its

own merits. But expenditure on non-productive works stands upon a wholly different footing. They are not investments, and must be justified by the importance and necessity of the works and not by their financial results.

15. But there are other, and even more important considerations which tell against the proposal. In the first place, the public, which is always on the alert to suspect and detect any tampering on our part with the Famine grant, and whose suspicions have already been aroused by the old method of bringing the grant to account, will wholly fail to understand why the loss upon a work which is classed as productive should be charged against a fund devoted to protection. It is true that the work may be protective also; but there are many cases in which that will not be so, as in the case of the canals of Sind and the Western Punjab, where there is no population to protect until the canal has been made. All works which are sanctioned as productive include a certain element of speculation, though in some cases with a practical certainty of profit; and we hold that this speculation should be undertaken at the risk of, and that the loss, if any, should fall upon, our general revenues—to which, be it observed, the gain if any will accrue; for the Commission, while debiting all losses against the Famine grant, do not propose to credit to it any profits, except in order to cover previous loss. We think that it would be difficult to justify such proposals to the public, even if it were possible to justify them to ourselves.

16. In the second place, we apprehend that the abolition of the distinction might lead to laxity in the scrutiny to which schemes sent up for sanction are now submitted. At present the author of a scheme is required to show, either that it will in all reasonable probability be productive, or that its protective value is so great that we are justified in accepting the risk (often amounting to practical certainty) that the returns will not cover the interest on the capital cost. In the former case the standard is definite and precise. In the latter case, as we have already remarked, no definite standard is possible; but at any rate we accord sanction with our eyes open, and deliberately accept the risk or certainly of loss in consideration of the good that is to be done.

We believe that if we abolish the distinction between the two cases, there will be a real danger of schemes being accepted which combine a little productiveness with a little protection, but which satisfy neither test completely. We believe that the abolition would deprive us of very valuable guidance in estimating the value of a project and the propriety of sanctioning it; and would introduce a new element of speculation which appears to us to be undesirable. It is true that, as pointed out by the Commission, our estimates are sometimes falsified by events, and that a work which was sanctioned as protective turns out to be productive also, or one which was sanctioned as productive turns out to be unproductive, and sometimes unprotective as well. But that is only to say that we sometimes make mistakes; we can only estimate to the best of our ability, but for that very reason it is important that the greatest care should be exercised in framing and scrutinising our estimates.

17. We do not affirm that there are no circumstances in which it would be justifiable to spend loan funds on non-productive purposes. That course may occasionally be unavoidable as in the case of a great war or of urgent military preparations. But two conditions must be rigidly fulfilled before it would be justifiable for the Government of India to adopt such a course. These are, firstly, that the objects for which the money is wanted are so urgent and so vital that the expenditure can be neither avoided, postponed, nor distributed over a series of years; and, secondly, that the amount is too great to be provided from current revenues; in other words that our current resources must be exhausted before we resort to loans. Neither of these conditions is fulfilled in the present case. Nor does the present system necessitate any undue contraction of expenditure upon protective works, for, as we shall presently show, we are prepared to devote a moiety of the Famine grant, or 75 lakhs (less such portion as may be required for protective Railways) to the construction of such works, and this, we are informed, is likely to be as much as can be spent at present by our Public Works Department. For 1905-06 we have as yet only been able to justify a provision of 57 lakhs under this head.

18. Finally, by making the allotment for protective irrigation works through the Famine grant, we secure the advantage that the money is ear-marked for that special purpose, and is not liable to be diverted except by the occurrence of a year of famine. In that event the execution of the programme would no doubt, to a certain extent, be interrupted. But the force of the objection is reduced by the consideration that in a year of famine it would inevitably be necessary to reduce our borrowings for public works, so that the proposal of the Commission would equally fail to obviate interruption, while the money spent on famine relief would certainly include some protective works on the programme, which would thus make some progress.

19. In paragraph 237, the Commission advocate the abrogation of the rule under which the cost of works sanctioned against the open capital account of a project which has not fulfilled the conditions of a productive work, must be met from general revenues and cannot be charged against loan funds. This rule is embodied in paragraph 2,155 (VIII) of Volume II, Public Works Code, and the principle on which it is based was laid down in paragraph 3 of Lord Kimberley's despatch No. 25 P. W., dated 30th April 1884, regarding the Lakh Canal project in Bombay.

We have already stated, in paragraph 10 of this despatch, that we accept the proposal in respect of expenditure which will in itself be productive. But its further extension seems to depend on the abolition of the distinction between productive and protective work which we have just discussed. As we desire to maintain that distinction, we can see no grounds for urging that future outlay on works that have failed to prove productive should in all cases be met from loan funds.

20. The proposal made in paragraph 242 (v) that the Government of India should be empowered to sanction all estimates for major works in which the total cost of the works does not exceed 10 lakhs of rupees, would also have followed as a necessary corollary to the abolition of the distinction between productive and protective works. As we propose to retain the distinction, we need only say that we already possess the power to sanction works costing 10 lakhs of rupees or less, which are chargeable to general revenues or to the Famine grant, and we think that we might well possess the same power of sanction in the case of works chargeable to loan funds. At the same time the number of productive irrigation works classed as major which cost less than 10 lakhs of rupees must necessarily be small, and we do not wish to press the point if you deem the concession inexpedient.

21. The further proposal made in paragraphs 248 and 249 of the report, to transfer all minor works for which reliable capital accounts have been kept to the category of major works, was also made on the understanding that the distinction between productive and protective works would be removed. As we propose to retain the distinction, it follows that only those "minor works" which have proved productive could be transferred to "major works," so as to be improved and developed from loan funds. Further, we consider that the limit of R50,000 proposed in paragraph 248 is too low, since a public work which costs little over £3,000 can hardly be considered a major work.

In addition to the Upper Sutlej Series of Inundation Canals referred to in paragraph 249, Lord George Hamilton, in his despatch No. 31 Public Works, dated 7th August 1903, sanctioned the transfer of the Indus Inundation Canals from the minor to the major works list, and we are of opinion that there are other systems which might with advantage be similarly transferred. If you are prepared to agree to an extension of our powers of sanction against loan funds, we will consider the propriety of further transfers of this nature; but, as at present advised, we should be disinclined to transfer any canal or series of canals, the cost of which was less than R2,00,000.

22. There remains in this section of Chapter VIII, the proposal made in paragraph 250 to abolish the capital account of all minor works which cannot be transferred to the class of major works. We do not accept this proposal. Even if some of the minor works be so transferred, there will still remain works for which reliable capital accounts can be and are kept; we see no advantage in closing those accounts; on the contrary, it seems advisable to maintain them, since at some future date it may become advisable to transfer the works to the major works class.

23. We do not propose, on the present occasion, to discuss in detail the question of the provincialization of irrigation works which is dealt with in section (iii) of this chapter. It will suffice to say that we have recently effected quasi-permanent settlements with the administrations mentioned in the margin, which include the provincialization of canal revenue to the extent stated against each. These settlements give most of the provinces a direct interest in the efficiency of their canals.

Province.	Share of Canal Revenue and Expenditure which has been Provincialized.	
	Major Works.	Minor Works.
Madras	*Nil.*	The whole.
Bombay	One-half	One-half.
Punjab	Three-eighths	*Nil.**
United Provinces	The whole†	The whole.
Bengal	The whole	The whole.

* Except works which were classed as Provincial in 1904-05 of which the whole.

† Except the Betwa Canal, which is Imperial.

24. We now turn to the question of the provision of funds. The programme summarised in paragraph 139 of the Report, which we have accepted as a general forecast of operations, contemplates an expenditure of 44 crores distributed over a period of 20 years, which involves an average annual expenditure of 220 lakhs of rupees. We regard this amount as reasonable and justifiable, and we propose to endeavour to provide for it. The Commission divide the total into 15 crores for productive, 20 for non-productive, *i.e.*, protective, and 9 for what they class as intermediate works, as regards which last they are doubtful under which of the two preceding categories they will eventually fall. As we have already remarked, the details of the expenditure must necessarily be open to revision as our examination of individual schemes proceeds, and it is uncertain what proportion of the whole amount will eventually be devoted to productive and protective works respectively. But the statements attached to the estimates for productive irrigation projects in the Punjab which were submitted with our despatch No. 30 P. W. of 10th November 1904, shew that in order to complete these works, as is proposed, within a period of nine years, the expenditure upon them alone must in certain years amount to as high a figure as 115 lakhs. It is certain, therefore, that during the first half of the period which is covered by the Commission's forecast, the expenditure upon productive works will be proportionally larger than is

contemplated in their total estimates. Allowing for necessary expenditure upon existing productive works throughout the country, and for the construction of new works in provinces other than the Punjab, we anticipate that we may have to provide, in certain of these years, as much as 185 lakhs for irrigation works of this class. This, however, will be a maximum figure which it will often be impossible to work up to, and we estimate that the average expenditure will not exceed 150 lakhs. We are impressed with the importance of that continuity in our irrigation policy which is repeatedly urged upon us by the Commission; in years in which an expenditure upon irrigation works in excess of the 150 lakhs which is contemplated by us as the annual average, appears to be necessary and practicable, we shall endeavour to arrange for this without unduly restricting our expenditure upon railways; and we hope that the policy which we have advocated in our despatch No. 62, dated 9th February 1905, in the Finance Department on the subject of railway finance, will enable us to carry out our intention.

25. To the construction of Protective Irrigation Works we propose to devote annually the moiety of the Famine Insurance grant which is available for expenditure upon protective works, after deducting the charges on account of protective railways which are debitable to this head. Now that the grant has been relieved of the charges for interest on the Bengal-Nagpur and Indian Midland railways, the deductions on this account will not be large.

26. It remains to make provision for minor works. The Commission repeatedly direct our attention to the very considerable aggregate importance of these works, to the limited nature of the provision which it has been found possible to make for their extension and improvement in past years, and to the great scope which exists for largely increased expenditure under this head with results advantageous both to the finance and to the people. As already explained, we are unable to accept their recommendations that all such of these works as may be found to be productive should be transferred to the head of major works, and financed from borrowed money. But we are in full agreement with the Commission as to their importance, and as to the advisability of increased expenditure upon them. During the period of financial stress which accompanied the fall in the sterling value of the rupee, it was impossible to devote any considerable additional sums from general revenues to expenditure under this head. But during recent years a constantly increasing amount has (as the figures below will show) been annually provided for the maintenance and development of existing minor works, and for the construction of new ones; we hope to maintain that increase in the future; and in the budget for 1905-1906, we have made an additional provision under this head amounting to 10 lakhs of rupees.

Expenditure on Minor Works and Navigation.

	R
During 1899-1900 (Actuals)	1,05,30,000
„ 1900-1901 „	1,06,49,000
„ 1901-1902 „	1,07,80,000
„ 1902-1903 „	1,27,72,000
„ 1903-1904 „	1,31,25,000
„ 1904-1905 (Estimate)	1,38,31,000
„ 1905-1906 (Budget)	1,48,64,000

27. Finally, we desire to express our sense of the importance of the inquiry which was entrusted to the Irrigation Commission, and of the admirable manner in which they have performed their task. In this despatch we have necessarily dwelt upon the points on which we find ourselves unable to accept their recommendations; but we are in general accord with them throughout the greater portion of their discussion. Successive Famine Commissions have dealt with the treatment of famine; the Irrigation Commission have dealt with the prevention of famine, a subject of equal perhaps even of greater importance; and we believe that their report will enable us for the first time to formulate and pursue a consistent and well considered policy in the matter of irrigation which shall embrace the whole of India.

If you share these views, we would ask you to communicate them, together with an expression of our cordial appreciation of and thanks for their labours, to Colonel Sir Colin Scott-Moncrieff, R.E., K.C.S.I., K.C.M.G., and Sir Thomas Higham, K.C.I.E. Upon receipt of your reply to this despatch, we propose to address a similar communication to the Honourable Mr. Muir-Mackenzie and Diwan Bahadur Rajaratna Mudaliyar, C.I.E., lately Members of the Commission, and who are still in India.

We have the honour to be,

SIR,

Your most obedient, humble Servants,

CURZON.
KITCHENER.
E. R. ELLES.
A. T. ARUNDEL.
H. E. RICHARDS.
J. P. HEWETT.
E. N. BAKER.
C. L. TUPPER.

INDIA OFFICE, LONDON,
17th November 1905.

Public Works,
No. 60.

To His Excellency the Right Honourable the Governor General of India in Council.

MY LORD,

Report of Indian Irrigation Commission.

I have received the letter of Your Excellency's Government in the Department of Revenue and Agriculture (Civil Works), No. 18, dated 18th May 1905, on the Report of the Indian Irrigation Commission. The letter deals chiefly with the more general aspects of irrigation, the future rate of extension and its limitations, the financial considerations involved, and, in particular, with certain recommendations of the Commissioners regarding the classification of the various works as affecting the application to them of money raised by loans.

2. In the reference to the Commission particular attention was given to the question of famine prevention, and the Commissioners were directed, in considering proposals for the extension of irrigation in districts in which cultivation was very insecure and precarious, to attach greater importance to the extent and reliability of the protection that would be afforded than to the merits of the schemes regarded as financial investments.

3. In considering this aspect of the question it is important to recognise clearly the limits within which it is possible to apply irrigation usefully as a means of famine protection. It is obvious that as famine will often occur in districts where the physical conditions make it impossible to secure a permanent supply of water except at a prohibitive cost, the question will not infrequently arise whether it is not wiser to meet distress as it arises by granting funds for famine works and charitable relief than to embark on costly schemes of prevention which are liable to fail when most needed.

4. On this and other grounds discussed in Chapter II of the Report, I am in accord with your Government in accepting the views recorded by the Commission that irrigation works can only supply a partial remedy against drought, and even if a large extension of irrigation could be confidently relied upon as an effectual check to famine, it would be impossible, for the reason referred to in paragraph 13 of your letter, namely, the necessity of reinforcing the irrigation establishment, and the difficulty of collecting and organizing the necessary labour, to count upon any immediate or rapid expansion of the irrigation system.

5. While, therefore, I agree with your Government in desiring a more liberal policy in the construction of protective works, I am constrained to recognise that no extension of irrigation sufficient to secure all parts of the country against the attacks of famine is possible.

6. The conditions which would justify the expenditure of public revenues in any particular district on protective works have been discussed by the Commission, and in Chapter IV of their Report they have suggested a formula, based on the calculated protective value of an irrigated acre, as a criterion of the amount of expenditure not directly productive which may be incurred for the sake of avoiding the future cost of famine relief. Your Government has, however, decided, and I consider on good grounds, that the question whether protective works should be instituted in any particular locality must often be decided by considerations which cannot be expressed by a mathematical formula. But, though it is impossible to apply any rigid test, you consider that the calculations of the Commissioners will be found a useful guide in determining the limit to the burden which can be laid upon the public revenues in each case.

7. While I agree with Your Excellency that the question of constructing any particular protective work cannot be decided exclusively with reference to a strict calculation of financial loss or gain, I consider it of extreme importance that this aspect of the question should always receive close attention. The formula given in paragraphs 106 and 107 of the report are most useful as presenting a clear analysis of the various elements involved in the calculations on which our action must depend; but several of the factors in them will be found in practice to be of a highly problematical nature, and one of them, *viz.*, the multiplier "m" in the equation at the end of paragraph 107, will have to be determined in each case on considerations of the vaguest nature, and in an extremely arbitrary manner. The greatest caution will accordingly be needed, and to put the multiplier "m" at a figure as high as 3, as the Commission are disposed to think we should be warranted in doing in the case of tracts of a certain class, seems to be somewhat questionable. Moreover, caution in the construction of this class of works is the more necessary, as they generally depend on the storage of water which is liable to fail in times of prolonged drought. Care should therefore be taken in submitting unremunerative projects for sanction, especially in cases where the supply of water is uncertain, that an estimate be made on the best data available with a view to ascertaining whether the proposed work would in the long run be as efficient and economical in the prevention of distress as relief works. Having regard to all this, it is

fortunate that during the earlier years of your programme you will have a considerable choice of protective projects. No doubt you will, as a rule, give precedence to those which are most promising, and you will thus have gained considerable experience before the less promising and more doubtful projects come under consideration.

8. In the case of the productive works the problem is easier, as there is here no question of benefiting one portion of the community at the expense of the rest. At the same time all productive works must be regarded as essentially protective, and are generally more reliable than the works technically known by that name.

9. For these reasons I agree with the recommendation of the Commission, which is accepted by your Government, that the programme of future expenditure on irrigation works should provide for the construction of as many productive works as can be prepared, without reference to the urgency of the need for protection in the tract to be commanded by them, and that promising projects should be held in abeyance only when their execution is prevented by want of establishment or of funds.

10. I also agree to the principle that, in considering whether a work should be completed or extended, even though it has failed to satisfy the conditions of a productive work, the criterion should be, not whether the work will yield a return upon its total cost, but whether the anticipated increase of revenue will produce a return on the new capital expenditure at the rate prescribed for productive works.

11. In paragraph 139 of their Report, the Commissioners have drawn up a forecast of the works which they recommend for construction during the next 20 years. The expenditure involved in this forecast amounts to 44 crores, or at the rate of 2·2 crores per annum. Of this expenditure 1,510 lakhs would be absorbed by productive works, and 2,890 lakhs by works that were either distinctly unproductive, or of an intermediate character between the productive and unproductive classes.

12. This programme does not pretend to be exhaustive, and you point out that in use it will probably require modification. I agree, however, with your proposal to accept the forecast as a preliminary rough estimate of the cost of the major works which you hope to see constructed during the next 20 years.

13. Under the existing rules, none of the works recommended by the Commission that failed to satisfy the conditions attached to the sanction of a work as productive, could be constructed from funds raised by loan. In order to secure a larger and more continuous expenditure on irrigation works, the Commissioners propose to remove this restriction, and recommend that the distinction between productive and protective works should be abolished, all capital outlay on "major" works being charged against loan funds, and the net interest charges only being shown against the Famine Grant.

14. I agree with your Government in rejecting these proposals. The rule which restricts the use of borrowed funds to works which may reasonably be expected to repay the interest charges on their capital cost, rests on strong grounds of expediency and financial policy, as shown in paragraphs 14—18 of your letter, and the necessity of demonstrating the remunerative character of a work, as a condition to obtaining the requisite funds, acts as a check on lavish outlay of public money on ill-considered schemes.

15. In connection with the proposal just referred to, there are various subsidiary recommendations of the Commission which are discussed in paragraphs 19—22 of your letter. I agree with your Excellency in considering that the rule under which the cost of works sanctioned against the open capital account of a project which has not fulfilled the conditions of a productive work must be met from general revenues, should be maintained, except in the case of such extensions of major works as can be shown to be remunerative in themselves.

16. I also accept the proposal that the Government of India should be empowered to sanction works costing 10 lakhs of rupees or less, in the case of works chargeable to loan funds.

17. On the questions of transferring minor works to the class of major works, and of abolishing the capital accounts of all minor works that cannot be transferred to the major works class, I accept the views stated in paragraphs 21 and 22 of your letter.

18. Turning now to the question of provision of funds, the programme of constructive operations previously referred to contemplates an average rate of expenditure for the next 20 years of 2?0 lakhs a year, of which only 75 would be allotted to productive works.

19. But looking to the expenditure to which you are committed for productive works now under construction, and the certainty of further demands for new works of this class, you estimate that for the first-half of the period covered by the programme the amount of the expenditure on productive works will on the average be 150 lakhs, and will occasionally exceed that amount. I agree to the inclusion of this amount in your annual forecasts of capital expenditure on productive works, and shall not object to a somewhat larger provision in years in which it appears necessary and practicable.

20. To the construction of protective irrigation works will be allotted the moiety of the Famine Insurance Grant which is available for expenditure upon protective works, after deducting the charges on account of protective railways debitable to this head. As these deductions will not be large in future, the sum available for protective irrigation works will

not fall much short of 75 lakhs a year, and you state that this sun is likely to be as much as can be spent by your Public Works Department at present.

21. With regard to the minor works, the importance of which is insisted on by the Commission, you point to the constantly increasing amount which has been provided in recent years for maintenance and development of existing works and the construction of new works of this class.

22. In conclusion, I desire to state that I fully concur in the appreciation which your Excellency has expressed of the thorough manner in which the Commissioners have performed their important task, and of the valuable Report which they have submitted. I have caused a letter, copy of which is enclosed, to be addressed to Colonel Sir Colin Scott-Moncrieff, R.E., K.C.S.I., K.C.M.G., and Sir Thomas Higham, K.C.I.E., and I request that a similar communication may be made by your Excellency to Mr. Muir-Mackenzie, and Diwan Bahadur Rajaratna Mudaliyar, C.I.E.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

(Signed) ST. JOHN BRODRICK.

L. M. JACOB,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 23rd January 1906

No. 245-F.—With reference to the Notification of the Government of India in the Foreign Department, No. 3539-F., dated 10th October 1905, Mr. W. W. Smart, I.C.S., a temporary Settlement Officer in Baluchistan, is appointed temporarily to be an Assistant to the Political Agent, Kohlu, Nasirabad and Railway District.

The 26th January 1906.

No. 198-G.B.—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Monsieur Charles Louis Claude Marie Paul Barret as Consul for France at Bombay.

L. W. DANE,

Secretary to the Government of India

FINANCE DEPARTMENT.

RESOLUTION.

Calcutta, the 22nd January 1906.

No. 296-P.—In Rule 12 of the rules regulating the constitution of the Bengal and Madras Service Family Pension Fund, which were issued with the Resolution in this Department No. 271-P., dated the 14th January 1904, it was laid down that a valuation of the assets and liabilities of the new Fund shall be annually made by a competent actuary. It has since been decided that an annual valuation is unnecessary while the Fund remains under Government management and that a quinquennial valuation will be sufficient as in the case of the Indian Civil and Military Family Pension Funds. His Excellency the Governor General in Council accordingly directs that the following be substituted for Rule 12 :—

"12. A valuation of the assets and liabilities of the Fund, both in the widows' and children's branches, shall be made quinquennially by a competent actuary. Of the surplus capital in each branch arrived at as the result of the quinquennial valuation, a portion, which shall not be less than 10 per cent of the net liabilities of the branch, shall be retained as a Reserve Fund."

2. It has also been decided that the following further additions and alterations shall be made in the Rules and Forms relating to the Fund :—

Page 1. Rule 3.

Rule 3 to be recast as follows :—

3. All officers in the service of the Imperial or Provincial Government in India, between the ages of 18 and 70, whose service qualifies for pension from General Revenues, shall be eligible as subscribers, with the following exceptions :— Persons eligible.

(1) Officers of the Indian Civil Service, and of the Army, and officers and Engineers of the Royal Indian Marine. Persons not eligible.

(2) Officers serving in Bombay who are not liable under the conditions of their service to transfer beyond the jurisdiction of the Government of Bombay.

(3) Officers who already subscribe to the Bengal or Bombay Uncovenanted Service Family Pension Fund.

Explanation.—The term "officers" includes officers in receipt of pensions payable from General Revenues.

Note.—The following persons who are not in the direct service of Government, shall be eligible to subscribe to the fund, provided that they pay an additional subscription fixed for the present at one-fourth of the ordinary subscription, namely,—

(1) Persons transferred to Foreign service under the rules in Part VII of the Civil Service Regulations, if they were subscribers at the time of transfer.

(2) Persons who have severed their connection with the service of Government otherwise than by retirement on pension, if they were subscribers at the time when their service under Government ceased.

(3) Persons paid from a Local Fund whose service qualifies for pension from General Revenues.

Page 5. Rule 29

The words "or daughters" to be inserted after "sons" in the 3rd line ; the words "or in the case of daughters, precludes the possibility of marriage" after "livelihood" in the 5th line, and the word "are" after "as" in the 6th line of this Rule

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Form B. Page 10.

The words "(not necessary in the case of gazetted officers)" to be inserted after "impression" in the 7th entry in this form.

Form D (Medical Report). Pages 13 and 14.

The following to be added after the word "Age ?" in entry 1 :—

" Queries.	Replies. Feet.	Inches.
Chest girth at nipples ?		
Abdominal girth ?		"

And the following further questions to be inserted after entries 7 and 8 :—

" 7A.—Has the applicant had any form of venereal disease ? "

" 8A.—Has the applicant had small-pox or been vaccinated ?

(The date of the last vaccination should be given.)"

The word "Hernia" in the 7th line of question No. 8 and the word "Palsy" in the 3rd line of question No. 10 to be omitted.

Form D (Personal Affirmation). Pages 15 and 16.

The word "Hernia" in the 6th line of question No. 3 and the word "Palsy" in the 3rd line of question No. 8 to be omitted ; and the following to be added to the declaration at the foot of this form :—

" I also declare that should anything happen to me which might tend to vitiate the present medical certificate before my formal entrance to the Fund, I engage myself to communicate the same to the Civil Surgeon and express my willingness to appear before him for re-examination if required to do so."

Form E. Page 17.

The word "Hernia" in the 8th line of question No. 3 to be omitted.

Ordered, also that this Resolution be published in the *Gazette of India.*

1 C

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

The 26th January 1906.

No. 505-*P*.—Mr. G. C. Ray is posted temporarily as Assistant Accountant General and Examiner of Local Fund Accounts, Bengal, with effect from the 13th of January 1906.

No. 506-*P*.—Babu Ram Das Sarkar, a Superintendent in the Office of the Comptroller and Auditor General, is appointed to act as a Supernumerary Chief Superintendent in that office, with effect from the 13th of January 1906 and until further orders.

No. 511-*P*.—The following promotions of officers of the Account Department are notified :—

With effect from the 2nd of January 1906, in consequence of the grant of privilege leave to Mr. N. Vijayaraghavan—

Mr. J. Prasad to officiate in class V of the Enrolled List.

With effect from the 13th of January 1906—

Mr. U. L. Majumdar to officiate in class III,

Mr. P. G. Jacob to officiate in class IV, and

Mr. T. H. Worgan to officiate in class V, of the Enrolled List.

W. S. MEYER,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

POST OFFICE.

Calcutta, the 23rd January 1906.

No. 607-2.—In exercise of the power conferred by section 46 (2) of the Indian Post Office Act, 1898 (VI of 1898), the Governor General in Council is pleased to direct that the following amendment shall be made, with effect from the 1st April 1906, in the rules published in the notification in the Finance and Commerce Department, No. 1429c-S.R., dated 30th March 1899, as amended by Notification No. 2907-S.R., dated the 20th May 1903 :—

For rule 78 substitute the following :—

78. Money orders may be issued on the following Native States, with which special arrangements have been made for the exchange of money orders, but the amount for which a single money order may be issued on these States shall not *exceed Rs. 600 :—*

Chamba, | Jhind,
Gwalior, | Nabha,
Patiala.

Explanation.—The exception in the last preceding rule applies also to money orders issued by, or in favour of, any official Department of any of these States.

RAILWAYS.

The 25th January 1906.

No. 668-*Ry*.—In exercise of the powers conferred by section 2 of the Indian Tramways Act, 1902 (IV of 1902), the Governor General in Council is pleased to direct that the provisions of the Indian Railway Companies Act, 1895 (X of 1895), in so far as the same are applicable, shall apply to the Shahdara (Delhi)-Saharanpur Light Railway Company, Limited, which has been formed for the construction of a steam tramway from Shahdara to Saharanpur with a branch from Baraut to Meerut under the provisions of the Indian Tramways Act, 1886 (XI of 1886).

LEAVE AND APPOINTMENTS.

POST OFFICE.

The 26th January 1906.

No. 727—23.—The furlough granted to Mr. C. Goodburn, Deputy Postmaster General of the 1st grade, in the Notification in this Department, No. 6292—134-3, dated the 30th October 1905, is extended for a period of three months, with effect from the 21st January 1906.

STATIONERY AND PRINTING.

The 26th January 1906.

No. 733.—Mr. J. J. Meikle, who is at present officiating as Superintendent of Government Printing, India, is appointed substantively *pro tempore* to that post, with effect from the 31st December 1905, and until further orders.

W. L. HARVEY,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 26th January 1906.

APPOINTMENTS.

ARMY STAFF.

No. 60.—Colonel F. W. Bromfield, British Service, Assistant Quartermaster General, Western Command, to officiate as Deputy Adjutant General, Western Command, in an existing vacancy. Dated 24th October 1905.

No. 61.—Colonel J. B. Forster, British Service, Assistant Adjutant General, Eastern Command, to officiate as Deputy Adjutant General, Eastern Command, in an existing vacancy. Dated 22nd December 1905.

INDIAN ARMY.

No. 62.—The undermentioned officers are admitted to the Indian Army, with effect from the dates specified, subject to confirmation by the Secretary of State for India :—

Lieutenants :—

Thomas Trevenen Oakes, The Buffs (East Kent Regiment). officiating Double Company Officer, 102nd (King Edward's Own) Grenadiers,—22nd December 1905.

John Scot Graham, Manchester Regiment, attached as a supernumerary to the 1st Battalion, Dorsetshire Regiment; officiating Double Company Officer, 121st Pioneers,—24th December 1905.

John Acheson Staines Daniell, 1st Battalion, Yorkshire Light infantry, attached as a supernumerary to the 2nd Battalion, Shropshire Light Infantry; officiating Double Company Officer, 14th Sikhs,—22nd December 1905.

George Hambly Stevenson, 3rd Battalion, Northumberland Fusiliers, attached as a supernumerary to the 1st Battalion, Bedfordshire Regiment; officiating Double Company Officer, 125th Napier's Rifles,—30th December 1905.

Harry Hastings Grigg, 1st Battalion, Duke of Cornwall's Light Infantry, attached as a supernumerary to the 1st Battalion, Northamptonshire Regiment; officiating Double Company Officer, 45th Rattray's Sikhs,—31st December 1905.

Second-Lieutenant Philip George Phillimore, Royal Garrison Artillery, attached as a supernumerary to the 1st Battalion, Royal Munster Fusiliers, Double Company Officer, 99th Deccan Infantry,—31st December 1905.

Second-Lieutenant Phillimore is promoted to the rank of Lieutenant in the Indian Army, subject to His Majesty's approval, with effect from the 31st December 1905.

PERSONAL STAFF.

No. 63.—The Viceroy and Governor-General has been pleased to appoint Lieutenant A. C. Ross, 20th Deccan Horse, to be officiating Aide-de-Camp on His Excellency's personal staff, with effect from the 18th November 1905. (That portion of Military Department, Notification No. 1025 of 1905, which relates to this officer is cancelled.)

SUPPLY AND TRANSPORT CORPS.

No. 64.—With reference to Military Department, Notification No. 918 of 1905, Major A. L. Phillips is confirmed in the appointment of Deputy Director General of Registration, with effect from the 16th October 1905.

NATIVE ARMY.

22nd Punjabis.

No. 65.—Jemadar Mir Afzal Khan, appointed on probation in Military Department Notification No. 1150 of 1903, is confirmed in that rank, with effect from the 24th October 1903.

FURLOUGH AND LEAVE.

No. 66.—Captain H. G. W. Chandler, Indian Army, Military Accountant, 4th class, and Assistant Secretary to the Government of India, Military Department, is granted combined leave out of India (p. a.) for 8 months under the leave rules of 1886 for the Indian Army, the first 90 days being privilege leave. Pension service—17th year commenced 4th December 1905.

LONDON GAZETTE.

No. 67.—The following extract is published for general information:—

London Gazette, dated 1st January 1906, page 9376.

* * * * * * * * * * * *

INDIA OFFICE,
1st January 1906.

The King has been pleased to approve of the following appointments to regiments of the Indian Army:—

To be Honorary Colonel of the 1st Duke of York's Own Lancers (Skinner's Horse).

Honorary Colonel His Highness Sir Madho Rao Sindhia, Bahadur, Maharaja of Gwalior, G.C.S.I., G.C.V.O., A.-D.-C.

To be Colonels of the regiments specified.

General William George Mainwaring, C.I.E., 130th (Prince of Wales's Own) Baluchis.

Lieutenant-General Francis Hardinge Tyrrell, 74th Punjabis.

Major-General George Lloyd Reilly Richardson, C.B., C.S.I., C.I.E., 18th (Prince of Wales's Own) Tiwana Lancers.

Major-General Henry Macan Mason, 30th Lancers (Gordon's Horse).

Major-General Arthur George Frederic Browne, C.B., D.S.O., 4th Gurkha Rifles.

PROMOTIONS.

INDIAN ARMY.

No. 68.—The promotion of Major W. O. M. Mosse, 114th Mahrattas, to the rank of Lieutenant-Colonel has effect from the 30th July 1904, and not as stated in Military Department Notification No. 893 of 1904.

No. 69.—The following promotions are made, subject to His Majesty's approval:—

BREVET.

To be Colonel.

22nd January 1906.

Lieutenant-Colonel Ernest Theodore Paul, 6th (King Edward's Own) Cavalry.

To be Lieutenant-Colonel.

3rd September 1905.

Major Charles Tritton, 104th Wellesley's Rifles.

Captain to be Major.

14th January 1906.

Frederick Hugh Hidding Jeffcoat, 86th Carnatic Infantry.

Lieutenants to be Captains.

20th January 1906.

Howard Challoner Cutler, 8th Rajputs.
John Elliot Moir, 10th Duke of Cambridge's Own Lancers (Hodson's Horse).
George Cecil Hodgson, D.S.O., 32nd Sikh Pioneers.
James William Sherrard, Supply and Transport Corps.
Edward Leyborne Popham, 26th (Prince of Wales's Own) Light Cavalry.
Terence Humphrey Keyes, Political employ.
Archibald Mactavish, 3rd Brahmans.
Ronald Steuart Gordon, 57th Wilde's Rifles (Frontier Force).
Hedley Morton Battye, 5th Gurkha Rifles (Frontier Force).
Charles Robert Wilkinson, 52nd Sikhs (Frontier Force).
Leslie Cardew Thuillier, Survey Department.
Francis Stewart James Murray, 22nd Sam Browne's Cavalry (Frontier Force).
William George Keppel Gough, 15th Ludhiana Sikhs.
George Hutchison, 122nd Rajputana Infantry.
Hugh Ernest Rudkin, 120th Rajputana Infantry.
Andrew Galbraith Cowan, 74th Punjabis.
Percy Langdon Beddy, 51st Sikhs (Frontier Force).
Harry Beauchamp Douglas Baird, 12th Cavalry.
George Wright Stratford Sherlock, 6th Gurkha Rifles.
George Hamilton Gunning, 21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse).
William Finlay Adair, 130th (Prince of Wales's Own) Baluchis.
Robert William deClanay Rennick, 95th Russell's Infantry.
Frederick Gratton Moore, 6th Jat Light Infantry.
Horace Fairfax Mo rseby Browne, 21st Punjabis.
Henry Maurice Butler, 104th Wellesley's Rifles.
Frederick Francis Innes-Lillingston, 1st Duke of York's Own Lancers (Skinner's Horse).
Hector Campbell, Queen's Own Corps of Guides (Lumsden's).
Charles McGregor Withers, 87th Punjabis.
Robert William Hume Middlemass, 6th Jat Light Infantry.

INDIAN MEDICAL SERVICE.

BENGAL.

Captains to be Majors.

Dated 30th January 1905.

Cecil Robert Stevens, M.D., F.R.C.S.
Leonard Rogers, M.D., F.R.C.S.
Gordon Travers Birdwood, M.D.

Dated 29th July 1905.

Cecil Charles Stuart Barry.
Ernest Alan Robert Newman, M.D.
Jay Gould, M.B.
Reginald George Turner.
James Davidson, M.D.
John Mulvany.

NATIVE ARMY.

No. 70.—The following promotions are made :—

74th Punjabis.

Havildar Udham Singh to be Jemadar, *vice* Gurditt Singh, promoted ; with effect from the 20th November 1905.

Havildar Gurditt Singh to be Jemadar, *vice* Kashmira Singh, promoted ; with effect from the 20th November 1905.

77th Moplah Rifles.

Jemadar Kattendangath Muhammad Husain to be Subadar, *vice* Kuppasamy transferred to the pension establishment ; with effect from the 28th December 1903.

82nd Punjabis.

Quartermaster Havildar Nauroz Khan to be Jemadar, to complete the establishment ; with effect from the 1st December 1905.

95th Russell's Infantry.

Jemadar Shaikh Ismail to be Subadar, *vice* Shaikh Zahur Husain transferred to the pension establishment ; with effect from the 11th November 1905.

RETIREMENTS.

No. 71.—The undermentioned departmental commissioned officers with honorary rank are permitted to retire from the service with effect from the dates specified :—

Commissary and honorary Captain John James Canterbury, Supply and Transport Corps,—29th December 1905.

Commissary and honorary Captain George Cox, Ordnance Department,—4th January 1906.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Rangoon Port Defence Volunteers.

Artillery Companies.

No. 72.—Thomas Rennie, Gentleman, to be Second-Lieutenant, *vice* Graham promoted ; with effect from the 1st December 1905.

United Provinces Light Horse.

Ghazipur Squadron.

No. 73.—Lieutenant-Colonel William George Patrick Alpin, Indian Medical Service, Supernumerary List, resigns his commission, with effect from the 2nd January 1906.

Madras Artillery Volunteers.

No. 74.—Captain Thomas Spinks Ross, Indian Medical Service, to be medical officer.

Harrie Boyd Peirce, Gentleman, to be Second-Lieutenant, to fill an existing vacancy.

Madras Volunteer Guards.

No. 75.—Major Reginald Childers Culling Carr resigns his commission, with effect from the 18th December 1905.

1st Punjab Volunteer Rifles.

No. 76.—Lieutenant Fredrick Crighton Waller to be Captain, *vice* Kirkpatrick, transferred to the Supernumerary List.

Naini Tal Volunteer Rifles.

No. 77.—Frederick Willoughby Harris, Gentleman, to be Second-Lieutenant, *vice* Burkitt transferred; with effect from the 1st January 1906.

Agustus Henry Sparling, Gentleman, to be Second-Lieutenant, *vice* Stiffe transferred; with effect from the 1st January 1906.

Oudh and Rohilkhand Railway Volunteer Rifles.

No. 78.—Lieutenant Robert Tyrrell Mathews resigns his commission, with effect from the 19th December 1905.

Southern Mahratta Railway Rifles.

No. 79.—Hugh Septimus Lane, Gentleman, to be Second-Lieutenant, to complete the establishment.

2nd (Presidency) Battalion, Calcutta Volunteer Rifles.

No. 80.—Second-Lieutenant Alfred James Oliver to be Lieutenant, to complete the establishment, with effect from the 10th January 1906.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 4.—The undermentioned officers of the Royal Indian Marine have been granted extensions of leave by the Secretary of State for India :—

Lieutenant A. E. Harold, (p. a.) for 6 months.

Engineer T. B. Newton, (p. a.) for 2 months.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Fort William, the 26th January 1906.

Under clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that reports of the deaths of the undermentioned commissioned officers on the dates specified, were received in the Military Department between the 13th and 26th January 1906 :—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Indian Army (Temporary Half Pay List).	Lieutenant Theobald Mathew.	12th January 1906.	England.	...	
Royal Engineers (Indian Sub-Marine Mining Corps).	Lieutenant Charles Lambart John.	15th January 1906.	Bombay.	...	
Indian Army (Temporary Half Pay List).	Captain John Louis Dougherty.	20th January 1906.	England.	...	
Royal Garrison Artillery.	Second-Lieutenant Robert Nicholson.	20th January 1906.	Jhansi.	...	

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 23rd January 1906.

No. 16.—With reference to Railway Board Notification No. 1, dated the 8th January 1906, Mr. R. R. Gales, Executive Engineer, 1st grade, State Railways, is appointed Engineer-in-Chief of the Bombay-Sind Connection Railway Survey with the rank of Officiating Superintending Engineer, with effect from the date he made over charge of the Office of Engineer-in-Chief, Ganges Bridge Works, *viz.*, the 27th December 1905.

No. 17.—Mr. G. A. Anderson, Superintending Engineer, 1st class State Railways, is, on return from leave, appointed Consulting Engineer for Railways, Madras.

The 25th January 1906.

No. 18.—It is hereby notified for general information that the Railway Board have sanctioned a survey being made by the agency of the Bombay, Baroda and Central India Railway for a 2′ 6″ gauge railway from Barwaha on the Rajputana Malwa Railway to Bodeli on His Highness the Gaekwar's Dabhoi Railway with an alternative to Nanded, a distance of about 163 miles.

The survey has been placed under the control of the Government of Bombay and will be known as the Barwaha-Bodeli Railway Survey.

The 26th January 1906.

No. 19.—Lieutenant G. U. Yule, R.E., whose services have been placed at the disposal of the Railway Board, is appointed temporarily to State Railways as an Assistant Engineer, 2nd grade, and posted to the North Western Railway.

No. 20.—Mr. F. D. Kiernander, Traffic Superintendent, Eastern Bengal State Railway, in class I, grade 1, of the Superior Revenue Establishment of State Railways, is granted combined leave (privilege leave for three months and furlough for nine months) under Articles 233 (1) and 308 (*b*) of the Civil Service Regulations, with effect from the 15th February 1906 or such subsequent date as the leave may be availed of.

No. 21.—With reference to Railway Board Notification No. 20, dated the 26th January 1906, the following officiating appointments are made until further orders:—

Major W. J. McElhinny, R.E., Deputy Traffic Superintendent, in class 1, grade 3, to officiate as Traffic Superintendent, Eastern Bengal State Railway in class 1, grade 1, of the Superior Revenue Establishment of State Railways.

Mr. H. B. Holmes, District Traffic Superintendent, in class II, grade 1, of the Superior Revenue Establishment of State Railways, to officiate as Deputy Traffic Superintendent, Eastern Bengal State Railway, in class I, grade 3, of that Establishment.

No. 22.—The following promotions and reversions among Executive and Assistant Engineers attached to State Railways are ordered with effect from the dates specified:—

Name	From	To	Dates.
			1905.
Cole, F. E. . . .	Assistant Engineer, 1st grade	Executive Engineer, 3rd grade, *temporary*.	1st October.
Sisson, W. A. C. . .	Ditto	Ditto	23rd "
Clarke, Lieutenant H. B., R.E.	Assistant Engineer, 3rd grade	Assistant Engineer, 2nd grade	24th "
Russell, Captain W. K., R.E.	Assistant Engineer, 1st grade	Executive Engineer, 3rd grade, *temporary*.	25th "
White, J. H. . . .	Executive Engineer, 3rd grade	Executive Engineer, 2nd grade	1st November.
Cruickshank, W. D. McD.	Assistant Engineer, 3rd grade	Assistant Engineer, 2nd grade	7th "
Cole, F. E. . . .	Executive Engineer, 3rd grade, *temporary*.	Assistant Engineer, 1st grade	13th "
Izat, Lieutenant W. R., R. E.	Executive Engineer, 3rd grade, *temporary*.	Ditto	13th "
Gracey, Captain T., R. E.	Executive Engineer, 3rd grade, *temporary*.	Ditto	16th "

Name	From	To	Dates.
			1905.
Scott, E. A.	Assistant Engineer, 1st grade	Executive Engineer, 3rd grade, *temporary*.	17th November.
Smyth, Captain G. J. W., R.E.	Ditto	Ditto	6th December.
Aserappa, R. H.	Executive Engineer, 3rd grade, *temporary*.	Assistant Engineer, 1st grade	6th "
Lovell, J. H.	Assistant Engineer, 1st grade	Executive Engineer, 3rd grade, *temporary*.	10th "
Barron, Captain W. E., R.E.	Executive Engineer, 3rd grade, *temporary*.	Assistant Engineer, 1st grade	13th "
Mathews, Lieutenant W. F., R.E.	Executive Engineer, 3rd grade, *temporary*.	Ditto	19th "
Lines, A.	Ditto	Ditto	20th "
Young, J. A. F.	Assistant Engineer, 1st grade	Executive Engineer, 3rd grade, *temporary*.	20th "
Allum, F. W.	Executive Engineer, 3rd grade	Executive Engineer, 2nd grade	29th "
			1906.
Lubbock Captain G., R.E.	Ditto	Ditto	1st January.

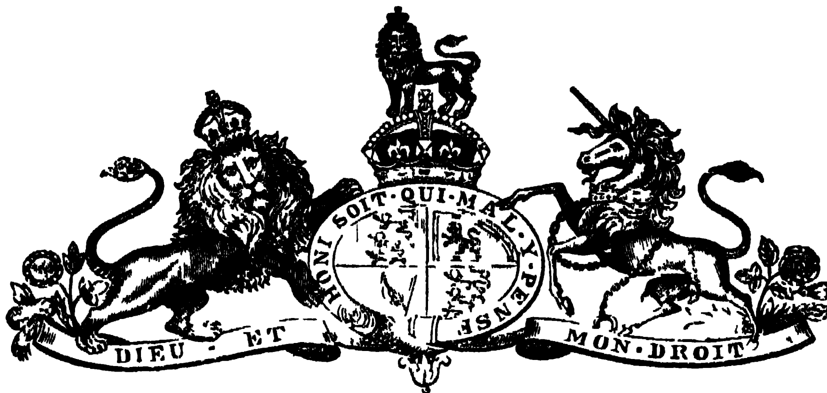
No. 23.—Messrs. John Dale Green and Percival Bryan McGowan, Officiating Assistant Traffic Superintendents on the North Western Railway, are appointed Assistant Traffic Superintendents (on probation) on that Railway, in class III, grade 4 of the Superior Revenue Establishment of State Railways, with effect from the 1st January 1906.

No. 24.—With reference to Railway Board Notification No. 102, dated the 15th June 1905, Lieutenant C. S. M. C. Watson, R.E., Assistant Engineer, 3rd grade, State Railways, is transferred permanently from the Engineering to the Superior Revenue Establishment of State Railways, Traffic Department, in class III, grade 3, of that establishment.

Lieutenant Watson will continue to be employed as an Assistant Traffic Superintendent on the North Western Railway.

NEVILLE PRIESTLEY,

Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 27, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 17th November 1905.

From the 25th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 18th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. I. MEIKLE,
Gazette of India.

COMPTROLLER GENERAL'S OFFICE

No. 2429.—Preliminary Account of Receipts and Disbursements of the Government of India for the first eight months of 1905-1906 as compared with the corresponding period of 1904-1905.

ENGLAND.

RECEIPTS.	Whole year: Preliminary Accounts, 1904-1905.	Whole year: Budget, 1905-1906.	April to November: 1904-1905.	April to November: 1905-1906.	April to November: Increase.	April to November: Decrease.
	£	£	£	£	£	£
Revenue.						
PRINCIPAL HEADS OF REVENUE.						
Land Revenue (including that due to Irrigation)	...	...	...	...	...	...
Opium	...	...	...	...	...	...
Salt	...	...	...	...	...	...
Stamps	...	...	...	...	...	...
Excise	...	...	...	...	...	...
Customs	...	...	...	...	...	...
Other Heads	...	...	...	600	600	...
TOTAL PRINCIPAL HEADS	...	...	...	600	600	...
Interest	160,500	88,000	89,500	137,400	47,900	...
Post Office, Telegraph, and Mint	4,200	4,200	4,100	4,200	100	...
Receipts by Civil Departments	5,700	1,700	600	700	100	...
Miscellaneous	75,600	118,300	54,900	97,200	42,300	...
Railways	9,800	12,200	9,600	18,000	8,400	...
Irrigation (excluding Land Revenue due to Irrigation)	...	...	...	...	...	...
Other Public Works	26,200	17,000	17,600	14,100	...	35,00
Receipts by Military Department	355,000	328,900	225,300	218,200	...	7,100
TOTAL REVENUE	637,000	570,300	401,600	490,400	88,800	...
Railway and Irrigation Capital not charged to Revenue.						
Capital of Railway Companies (net Receipts)	383,400	...	320,000	...	...	320,000
Debt, Deposits, and Advances.						
Permanent Debt (net incurred)	1,497,800	4,677,400	1,497,900	1,749,900	252,000	...
Temporary do. (do.)	...	...	...	...	...	...
Unfunded do. (do.)	...	...	...	...	...	...
Deposits and Advances (net)	...	10,700	...	7,500	7,500	...
Loans and Advances by Imperial Government	...	...	...	...	...	...
Do. do. by Provincial Governments	...	...	...	...	...	...
Capital Account of Local Boards (net Receipts)	...	...	...	...	...	...
Remittances (net)	...	352,400	...	...	...	...
Secretary of State's Bills drawn	23,725,300	16,500,000	13,528,700	13,506,000	...	22,700
TOTAL	25,223,000	21,540,500	15,026,600	15,263,400	236,800	...
TOTAL RECEIPTS	26,243,400	22,110,800	15,748,200	15,753,800	5,600	...
Opening Balance	7,294,800	10,338,300	7,294,800	10,262,600	2,967,800	...
GRAND TOTAL	33,538,200	32,449,100	23,043,000	26,016,400	2,973,400	...

INDIA.

RECEIPTS.	Whole year: Preliminary Accounts, 1904-1905.	Whole year: Budget, 1905-1906.	April to November: 1904-1905.	April to November: 1905-1906.	April to November: Increase.	April to November: Decrease.
	R	R	R	R	R	R
Revenue.						
PRINCIPAL HEADS OF REVENUE.						
Land Revenue (including that due to Irrigation)	29,84,51,000	30,57,69,000	12,08,70,000	11,44,95,000	...	63,75,000
Opium	9,03,16,000	8,21,65,000	6,10,13,000	5,53,30,000	...	56,83,000
Salt	8,01,34,000	6,39,00,000	5,33,27,000	4,27,05,000	...	1,06,22,000
Stamps	5,00,79,000	5,71,09,000	3,79,07,000	3,80,39,000	7,32,000	...
Excise	8,02,31,000	8,16,47,000	5,10,39,000	5,39,78,000	29,39,000	...
Customs	6,53,50,000	6,54,60,000	4,13,44,000	4,06,50,000	...	6,93,000
Other Heads	9,77,10,000	9,93,76,000	5,32,02,000	5,41,83,000	9,81,000	...
TOTAL PRINCIPAL HEADS	76,82,71,000	75,54,26,000	41,87,07,000	39,99,80,000	...	1,87,27,000
Interest	1,01,65,000	1,07,61,000	63,06,000	61,20,000	...	1,86,000
Post Office, Telegraph, and Mint	3,81,63,000	3,92,81,000	2,69,58,000	2,48,37,000	...	21,21,000
Receipts by Civil Departments	2,18,34,000	2,26,07,000	1,33,83,000	1,32,66,000	...	1,17,000
Miscellaneous	68,27,000	88,33,000	41,96,000	43,38,000	1,42,000	...
Railways	36,47,67,000	35,76,64,000	22,95,02,000	23,12,14,000	17,12,000	...
Irrigation (excluding Land Revenue due to Irrigation)	3,24,96,000	3,20,91,000	1,78,95,000	1,70,28,000	...	8,67,000
Other Public Works	74,66,000	72,97,000	47,04,000	46,79,000	...	25,000
Receipts by Military Department	87,66,000	89,80,000	56,34,000	59,76,000	3,42,000	...
TOTAL REVENUE	1,25,87,55,000	1,24,29,40,000	72,72,85,000	70,74,38,000	...	1,98,47,000
Railway and Irrigation Capital not charged to Revenue.						
Capital of Railway Companies (net Receipts)	...	...	...	...	...	...
Debt, Deposits, and Advances.						
Permanent Debt (net incurred)	2,87,36,000	3,78,50,000	2,99,44,000	3,91,29,000	91,85,000	...
Temporary do. (do.)	...	...	...	...	...	...
Unfunded do. (do.)	28,21,000	1,26,98,000	34,16,000	41,02,000	6,86,000	...
Deposits and Advances (net)	50,54,000	...	17,21,000	...	...	17,21,000
Loans and Advances by Imperial Government	48,31,000	39,16,000	34,96,000	53,23,000	18,27,000	...
Do. do. by Provincial Governments	78,32,000	76,69,000	51,53,000	32,43,000	...	19,10,000
Capital Account of Local Boards (net Receipts)	22,000	...	...	...	...	...
Remittances (net)	21,95,000	...	...	57,89,000	57,89,000	...
Secretary of State's Bills drawn	...	...	...	...	...	...
TOTAL	5,15,91,000	6,21,33,000	4,37,30,000	5,75,86,000	1,38,56,000	...
TOTAL RECEIPTS	1,31,03,46,000	1,30,50,73,000	77,10,15,000	76,50,24,000	...	59,91,000
Opening Balance	17,80,43,000	15,50,00,000	17,80,43,000	16,12,47,000	...	1,67,96,000
GRAND TOTAL	1,48,83,89,000	1,46,00,73,000	94,90,58,000	92,62,71,000	...	2,27,87,000

England: Whole year: Preliminary Accounts, 1904-1905.	England: Whole year: Budget, 1905-1906.	England: April to November: 1904-1905.	England: April to November: 1905-1906.	England: April to November: Increase.	England: April to November: Decrease.	DISBURSEMENTS.	India: Whole year: Preliminary Accounts, 1904-1905.	India: Whole year: Budget, 1905-1906.	India: April to November: 1904-1905.	India: April to November: 1905-1906.	India: April to November: Increase.	India: April to November: Decrease.
£	£	£	£	£	£	**Expenditure.**	R	R	R	R	R	R
48,700	44,200	29,500	32,000	2,500	...	Direct Demands on the Revenues	12,72,27,000	13,06,83,000	8,68,24,000	8,75,25,000	7,01,000	...
3,045,200	2,027,900	2,385,100	2,322,500	...	62,600	Interest (including in India that on Capital Expenditure on Railways and Irrigation Works)	4,12,65,000	5,09,37,000	2,71,40,000	2,79,02,000	7,62,000	...
360,200	469,700	221,400	298,900	77,500	...	Post Office, Telegraph, and Mint	3,17,90,000	3,34,72,000	2,04,75,000	2,13,37,000	8,62,000	...
616,000	618,900	352,800	302,800	...	50,000	Salaries and Expenses of Civil Departments	17,35,76,000	19,14,21,000	10,89,79,000	11,44,71,000	54,92,000	...
2,417,800	2,376,300	1,715,600	1,654,000	...	61,600	Miscellaneous Civil Charges	2,90,81,000	2,84,89,000	1,87,85,000	1,96,62,000	8,77,000	...
18,700	400	14,300	8,700	...	5,600	Famine Relief and Insurance	45,75,000	1,49,94,000	24,21,000	30,91,000	6,70,000	...
6,669,200	6,800,100	4,268,400	4,334,200	65,800	...	Railway Revenue Account (excluding in India Interest on Capital Expenditure)	17,49,75,000	17,37,25,000	10,88,94,000	11,23,16,000	34,22,000	...
2,000	2,100	1,900	1,200	...	700	Irrigation Revenue Account (excluding in India Interest on Capital Expenditure)	2,65,01,000	2,76,45,000	1,61,75,000	1,61,98,000	23,000	...
133,500	109,100	89,800	82,300	...	7,500	Other Public Works	8,32,03,000	9,38,57,000	4,01,49,000	4,38,19,000	36,70,000	...
6,071,200	6,309,400	3,568,300	3,300,500	...	267,800	Army Services	21,00,55,000	20,95,94,000	13,20,39,000	13,32,94,000	12,55,000	...
02,300	175,000	70,500	41,300	...	29,200	Special Defence Works	6,16,000	11,73,000	2,56,000	6,10,000	3,54,000	...
19,464,800	19,833,100	12,717,600	12,378,400	...	339,200	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	90,30,29,000	96,09,96,000	56,21,37,000	58,02,25,000	1,80,88,000	...
...	...	...	...	...	...	*Add*—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year	...	...	...	...	...	...
...	...	...	...	...	...	*Deduct*—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	...	−2,05,55,000	...		...	...
19,464,800	19,833,100	12,717,600	12,378,400	...	339,200	TOTAL EXPENDITURE CHARGED AGAINST REVENUE	90,30,29,000	94,04,41,000	56,21,37,000	58,02,25,000	1,80,88,000	...
						Railway and Irrigation Capital not charged to Revenue.						
1,502,400	2,372,500	720,100	1,298,100	578,000	...	Capital Outlay on Railways and Irrigation Works	5,69,61,000	4,81,82,000	1,18,51,000	2,29,43,000	1,10,92,000	...
...	3,427,400	...	500,600	500,600	...	Capital Charge involved in Redemption of Liabilities	...	...	...	...	...	...
...	742,600	...	341,500	341,500	...	Capital of Railway Companies (net payments)	71,89,000	65,34,000	56,59,000	34,59,000	...	22,00,000
1,502,400	6,542,500	720,100	2,140,200	1,420,100	...	TOTAL	6,41,50,000	5,47,10,000	1,75,10,000	2,64,02,000	88,92,000	...
						Debt, Deposits, and Advances.						
...	...	...	...	...	...	Permanent Debt (net discharged)	...	...	...	...	...	...
4,500,000	500,000	500,000	500,000	...	...	Temporary do. (do.)	...	...	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	...	...	...	...	...	...
102,900	...	112,600	...	...	112,600	Deposits and Advances (net)	...	1,53,64,000	...	4,78,000	4,78,000	...
...	...	...	...	...	...	Loans and Advances by Imperial Government	31,60,000	38,64,000	27,24,000	19,92,000	...	7,32,000
...	...	...	...	...	...	Do. do. by Provincial Governments	61,15,000	1,09,27,000	35,91,000	72,96,000	37,05,000	...
...	...	...	...	...	...	Capital Account of Local Boards (net payments)	...	...	...	...	...	...
705,700	...	471,100	1,209,100	738,000	...	Remittances (net)	...	3,61,000	2,22,87,000	...	...	2,22,87,000
...	...	...	...	...	...	Secretary of State's Bills paid	35,17,45,000	25,20,54,000	20,29,15,000	20,73,62,000	44,47,000	...
...	...	...	...	...	...	Do. do. do. exchange	−10,29,000	−54,000	−3,95,000	−4,09,000	...	14,000
2,308,600	500,000	1,083,700	1,709,100	625,400	...	TOTAL	35,99,[illegible]1,000	[illegible]8,25,16,000	23,11,22,000	21,67,19,000		1,44,03,000
23,275,800	26,875,600	14,521,400	10,227,700	1,700,300		TOTAL DISBURSEMENTS	1,32,71,70,000	1,27,76,73,000	81,07,09,000	82,33,40,000	1,25,77,000	...
10,262,400	5,573,500	8,521,600	9,788,700	1,267,100	...	Closing Balance	16,12,19,000	18,24,00,000	13,82,89,000	10,29,25,000	...	3,53,64,000
33,538,200	32,449,100	23,043,000	20,016,400	2,973,400	...	GRAND TOTAL	[illegible]	1,46,00,73,000	94,90,58,000	92,62,71,000	...	2,27,87,000

The 25th January 1906.

A. F. COX,
Comptroller General.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

INVENTIONS and DESIGNS.

Calcutta, the 25th January 1906.

NOTIFICATION.

No. 282 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 20th January 1906:—

No. 32 of 1906.—Sir Marcus Samuel, baronet, and John Frederick Cooke Farquhar, engineer, both of 19-21 Billiter street, in the city of London, England. *Improvements in oil lamps.*

No. 33 of 1906.—Sir Marcus Samuel, baronet, and John Frederick Cooke Farquhar, engineer, both of 19-21 Billiter street, in the city of London, England. *Improvements in oil lamps.*

No. 34 of 1906.—Franklin Oscar DeHymel, civil engineer, Louis Polk, civil engineer, Mary M. Neal, housewife, and Frederick Cocke, counsellor at law, all citizens of the United States, and residents of San Antonio, in the county of Bexar, and state of Texas, United States of America. *Pumping machines.*

No. 35 of 1906.—Friedrich Wilhelm Buhne, manufacturer, residing at Erbprinzenstr 17, of Freiburg in Breisgau, Baden, Germany. *Improvements in and relating to pipe or like joints.*

No. 36 of 1906.—Percy Rothera, civil engineer, South Indian Railway, Cuddalore New Town, Southern India. *An interlocked key-board.*

No. 37 of 1906.—Bonkim Lal Das, draftsman, No. 39-3-1 Durga Churn Mitra's street, Calcutta. *An improved hand-loom.*

No. 38 of 1906.—Harold Gill, engineer, Apollo Chambers, Fort, Bombay. *Improvements in rope-pulleys.*

No. 39 of 1906.—Gangadhur Ramchandra Mangrulkar, clerk, Postal Department, Lady Jamsedji road, Bombay. *A grass match box.*

No. 40 of 1906.—Charles Clement Smith, engineer, Messrs. Ahmuty & Co.'s Steam Rope Works, Shalimar, residing at Shalimar, in the district of Howrah, in Bengal, and Henry O'Callaghan, loco. foreman, Bengal Nagpur Railway, Shalimar, residing at Shalimar aforesaid. *Improvements in smoke consumers for boilers.*

No. 41 of 1906.—Roger John Dennett, workshop foreman, Bengal Nagpur Railway Workshop, Shalimar. *Securing signals at danger which will be called "Dennett Secure Signal Lock."*

No. 42 of 1906.—John Franklin Brady, mechanical engineer, of No. 43 Fulton street, Chicago, in the county of Cook, state of Illinois, United States of America. *Steam turbines.*

No. 43 of 1906.—Thomas Arthur White, Controller of Stores of the East Indian Railway, Calcutta. *An improved apparatus for the mechanical propulsion of trolleys.*

No. 44 of 1906.—William Tice, engineer, in the employ of Messrs. Bird & Co., of 101/1 Clive street, Calcutta. *Improvements in apparatus for sterilizing the effluents of septic tanks, latrines, and the like.*

No. 45 of 1906.—Henry George Skeen, manager, Yeravda Printing Press, Yeravda Central Prison, Bombay. *Quickly, safely, and economically enclosing powders, seeds, or such like material, or samples, or confidential or other documents, within a wrapper made of paper or other material, and which is called the "Skeen Wrapper."*

No. 283 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying :—

No. 200 of 1905.—George Henry Oatway, managing director, and Charles Edward May, director of the May-Oatway Fire Appliances, Limited, both of 92 and 94 Paul street, in the city of London, England. *Improvements in fire alarms.* (Specification filed 16 January 1906.)

No. 212 of 1905.—Charles Showler Woodroffe, chartered patent agent, of 188 Fleet street, London, England. *Improvements in linotype machines.* (Specification filed 12 January 1906.)

No. 220 of 1905.—David Danakoti Raju, senior partner in the firm of Messrs. D. Raju & Co., engineers and iron founders, Victoria Works, San Thome, Madras, Southern India. *An oil extracting machine.* (Specification filed 2 November 1905.)

No. 266 of 1905.—Rodolfo Battistoni, chemist, of Piazza del Stazione, Ancona, Italy, and Romolo Rotelli, physician, of 409 Riva del Carlon, Venice, Italy. *A process relating to the manufacture from molasses of sugar, and of barium and strontium compounds and of by-products connected therewith.* (Specification filed 15 January 1906.)

No. 279 of 1905.—Henry Livingstone Sulman, Hugh Fitzalis Kirkpatrick Picard, metallurgists, of 44 London Wall, London, E. C., England, and John Ballot, merchant, of 62 London Wall, London, E. C., England. *Improvements in or relating to ore concentration.* (Specification filed 16 January 1906.)

No 280 of 1905.—Henry Livingstone Sulman, Hugh Fitzalis Kirkpatrick Picard, metallurgists, of 44 London Wall, London, E. C., England, and John Ballot, merchant, of 62 London Wall, London, E. C., England. *Improvements in or relating to ore concentration.* (Specification filed 16th January 1906.)

No. 281 of 1905.—Carl Bergmann, engineer, of 55 Thalstrasse, Meissen, in the empire of Germany. *Improvements in and relating to flyer spindles for spinning, doubling, twisting, and like machines.* (Specification filed 16 January 1906.)

No. 282 of 1905.—Heman Coulthurst, engineer, of 1 Avondale road, Darwen, in the county of Lancaster, England, Jeshurun Coulthurst, engineer, of 51 Blackburn road, Darwen aforesaid, Armena Coulthurst, engineer, of 7 Amelia road, Darwen aforesaid, Matthew Yarrow, engineer, of 9 Ivy road, Smithills, Bolton, in the said county of Lancaster, and Walter Raymond Haworth, engineer, of 16 Ivy road aforesaid. *Improvements in apparatus for making earthenware and like pipes.* (Specification filed 16 January 1906.)

No. 283 of 1905.—David Phillips, mill manager, Dura Works, Dundee, in the county of Forfar, Scotland. *Improvements in or relating to spindle-driving arrangements of spinning frames and the like.* (Specification filed 16 January 1906.)

No. 284 of 1905.—Henry Braby, engineer, of No. 87 View street, Annandale, near Sydney, in the state of New South Wales, and commonwealth of Australia. *Improvements in burners for heating and illuminating purposes.* (Specification filed 16 January 1906.)

No. 285 of 1905.—James Nicholas Ryan, company manager, of 80 Mair street, Ballarat, in the state of Victoria, Australia. *Liquid fuel burner.* (Specification filed 16 January 1906.)

No. 297 of 1905.—Alexander Crawford Chenoweth, engineer, of No. 7 East 31st street, New York city, United States of America. *Improvements in concrete or like constructions.* (Specification filed 16 January 1906.)

No. 459 of 1905.—Belton Tattnall Hamilton, engineer, of the Finchley Motor and Engineering Company, Limited, Finchley, Middlesex, England, and Lewis Stroud, solicitor, of 19 and 20 Holborn Viaduct, in the city of London, England. *Improvements in and relating to locking devices.* (Specification filed 16 January 1906.)

No. 284 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each :—

No. 121 of 1893.—Charles Ewing. *Rolling-stock for use on single-rail tramways or railways.* (From 27 February 1906 to 27 February 1907.)

No 321 of 1895.—Samuel Cleland Davidson. *Improvements in stoves or apparatus for heating air.* (From 18 January 1906 to 18 January 1907.)

No. 341 of 1895.—Theodore Guilleaume. *Improved means for insulating electric conductors.* (From 18 January 1906 to 18 January 1907.)

No. 344 of 1896.—Earnest Harry Archer. *Improvements in or connected with collapsible or other boxes or cases.* (From 9 February 1906 to 9 February 1907.)

No. 379 of 1896.—Samuel Cleland Davidson. *Improvements in tea leaf rolling machines.* (From 5 February 1906 to 5 February 1907.)

No. 239 of 1897.—William Warburton. *Improved method of extracting vegetable fibres.* (From 7 February 1906 to 7 February 1907.)

No. 464 of 1897.—Charles Grey Hill and Rudolph Weiss. *Improvements in or relating to circular weaving apparatus* (From 25 January 1906 to 25 January 1907.)

No. 284 of 1898.—Mephan Ferguson. *An improved machine for closing the locking bar or bars used in the construction of certain kinds of rivetless pipes.* (From 17 February 1906 to 17 February 1907.)

No. 285 of 1898.—Mephan Ferguson. *Improvements in machines for forming dove-tail or approximately dove-tail edges on plates to be used in the manufacture of rivetless pipes.* (From 17 February 1906 to 17 February 1907.)

No. 215 of 1900.—Lars Christian Nielsen. *Improvements in burners for oil lamps having incandescing mantles.* (From 22 January 1906 to 22 January 1907.)

No. 240 of 1900.—George Jones Atkins. *Improvements in or connected with the manufacture of gases and other products.* (From 22 January 1906 to 22 January 1907.)

No. 257 of 1900.—Hab & Son. *Improvements in pad-locks.* (From 17 January 1906 to 17 January 1907.)

No. 449 of 1900.—Donald Cameron, Frederick James Commin, and Arthur John Martin. *Improvements in the treatment of sewage.* (From 22 January 1906 to 22 January 1907.)

No. 130 of 1901.—William Leonard. *Opening or closing simultaneously by one action all the doors or openings giving access into or exit from a range of cubicles, cells, or other separate compartments of a building in a line or circular curve and which permits also of any separate and individual door or opening in the range being opened or closed without opening or closing the remainder.* (From 22 February 1906 to 22 February 1907.)

No. 258 of 1901.—Thomas Adam Clayton. *Improvements in mechanism for fumigating and extinguishing fires in closed compartments with gas.* (From 22 January 1906 to 22 January 1907.)

No. 387 of 1901.—William Walker. *Improvements in fixings for railway rails.* (From 20 January 1906 to 20 January 1907.)

No. 16 of 1902.—William Taylor. *Shunting levers or appliances for operating points and signals on railways and tramways, and for other like purposes.* (From 16 September 1906 to 16 September 1907.)

No. 53 of 1902.—Alfred Ernest Terry. *Improvements in chest expanders, exercisers, and the like.* (From 1 August 1906 to 1 August 1907.)

No. 285 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased :—

No. 115 of 1901.—Wilhelm Kellner. *Umbrella or screen for wheels and motor carriages with attachment.* (Specification filed 15 October 1901.)

No. 123 of 1901.—Ferdinand Fanta. *Improvements in and relating to the manufacture and repair of incandescent electric lamps.* (Specification filed 15 October 1901.)

No. 132 of 1901.—Jean Alexandre Lacote. *Improvements in or relating to scutching or fibre preparing machines.* (Specification filed 15 October 1901.)

No. 169 of 1901.—James Pearson. *Improvements in tension wheels for carriages and other conveyances.* (Specification filed 16 October 1901.)

No. 300 of 1901.—The Fraser Automatic Rove Stop Company, Limited, and James Fraser. *Improvements in and relating to rove stop mechanism for spinning machines.* (Specification filed 16 October 1901.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

NOTICES.

All communications relating to applications for leave to file specifications and for registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, 2 Bankshall Street, Calcutta.

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo. volumes, paper cover, 13 annas or 1*s.* 1*d.* Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Department of Commerce and Industry, 2 Bankshall Street, Calcutta.

H. G. GRAVES,

Secretary under the Inventions and Designs Act, V of 1888.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 24th January 1906.

Abstract of the accounts of the Department of Issue of Paper Currency on the 22nd January 1906.

	Total amount of notes in circulation.			Reserve. Coin and Bullion. In India.				In England.		In Transit between India and England.		Securities (purchase price).			Remarks.
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.†	Other Silver Bullion (Ingot Reserve).	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.	Total.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R (a)	R (b)	R	
Calcutta	49,63,350	16,35,87,435	16,85,50,785	1,96,58,687	*4,14,58,335	48,57,829	...	8,25,00,006	...	...	75,00,000	9,99,99,946	2,00,00,000	27,60,04,803	(a) Nominal value—R10,20,81,500
Allahabad	...	2,06,37,005	2,06,37,005	72,03,576	29,31,173	...	...	...	...	...	...	...	...	1,01,34,749	(b) „ R2,13,54,697
Lahore	...	2,91,73,400	2,91,73,400	47,70,676	64,68,307	...	...	...	...	...	...	...	...	1,12,38,983	
Bombay	1,54,16,260	9,42,08,225	10,96,24,485	1,30,53,139	3,57,36,053	73,08,918	...	...	...	...	77,85,000	...	...	6,38,83,110	
Karachi	...	1,12,94,845	1,12,94,845	22,95,185	5,38,305	...	...	...	...	...	...	...	...	28,33,490	
Madras	13,63,485	4,32,04,275	4,45,67,760	63,77,055	36,90,135	...	...	...	...	...	...	...	...	1,00,67,190	
Calicut	...	12,38,495	12,38,495	3,83,570	41,925	...	...	...	...	...	...	...	...	4,25,495	
Rangoon	...	1,61,98,045	1,61,98,045	2,18,87,895	30,67,530	...	...	...	...	...	...	...	...	2,49,55,425	
	2,17,43,095	37,95,41,725	40,12,84,820	7,56,29,783	9,39,61,763	1,21,66,747	...	8,25,00,006	...	...	1,52,85,000	9,99,99,946	2,00,00,000	39,95,43,245	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			21,41,575	*Deduct*—Amount due on Bills drawn by one circle on another										4,00,000	
TOTAL CIRCULATION R			39,91,43,245									TOTAL RESERVE R		39,91,43,245	

* There was no transfer of Gold between the Paper Currency Reserve and the Gold Reserve Fund during the week ending 22nd January 1906.

† In addition to amounts shown in columns 9 and 14 about 48 lakhs of tolas of Silver have been purchased from treasury funds.

A. F. COX,

Head Commissioner of Paper Currency.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 23rd January 1906.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid up . .				2,00,00,000	0	0
Reserve Fund				1,40,00,000	0	0
Public Deposits at Head Office .	79,31,700	9	7	1,63,55,933	15	6
Public Deposits at Branches	84,24,233	5	11			
Other Deposits at Head Office and Branches .				11,47,11,756	15	1
Bank Post Bills, etc. . .				7,17,307	11	7
Sundries				13,95,606	7	6
RUPEES .				16,71,80,605	1	8

ASSETS.	R	a.	p.	R	a.	p.
Government Securities . .				1,21,26,306	0	0
Other authorized Investments				69,62,527	3	6
Loans on Government and other authorized Securities .				4,25,71,793	7	7
Accounts of Credit on Government and other authorized Securities				3,50,33,811	14	6
Bills discounted and purchased				3,10,06,117	13	8
Balances with other Banks .				15,25,269	6	9
Bullion				...		
Dead Stock				18,59,761	2	3
Stamps				13,116	3	7
Sundries				8,81,279	6	0
				13,20,69,982	9	10
Cash and Currency Notes at Head Office	*1,65,43,569	15	2	3,51,10,622	7	10
Cash and Currency Notes at Branches	†1,85,67,052	8	8			
RUPEES .				16,71,80,605	1	8

* Includes Sovs. and ½ Sovs., value	R4,20,195	0	0
† Do. do. do.	„ 3,09,652	0	0
	R7,29,847	0	0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 25th January 1906.

C. M. BASTIN,
Offg. Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 8 per cent.
Percentage 26·36.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE.

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1905 the price of these articles will be as follows :—

Quinine	1-pound tin,	R16, or	post-free,	R16-8
	½ „	R8	„	R8-6
	¼ „	R4	„	R4-6
Cinchonidine	1 „	R12	„	R12-8
	½ „	R6	„	R6-5
	¼ „	R3	„	R3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates :—

1lb tin	R16 or	post-free	R16-8
½lb „	R8	„	R8-6
¼lb „	R4	„	R4-4

II B

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903, 1903-1904 and 1904-1905 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are :— Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

D. C. PHILLOTT, Major,
Offg. Secretary, Board of Examiners.

CALCUTTA MINT.

NOTIFICATION.

List of coins acquired under the Indian Treasure Trove Act and available for sale to numismatists (Home Department Resolution No. 3546, dated 21st November 1903).

Register No.	Description.	Metal.	Value of each coin.	No. of coins available for sale.	REMARKS.
			R a. p.		
	FOUND IN MURSHIDABAD DISTRICT.				
359	Rupees of Husen Shah of Bengal, struck at Husenabad	Silver	2 0 0	15	
382	FOUND IN BHANDARA DISTRICT.				
	Rupees of Aurangzeb of Surat Mint (date indistinct) .	Do.	1 0 0	1	

G. M. PORTER, Colonel, R.E.,
Master of the Mint,

HIS MAJESTY'S MINT ;
Calcutta, the 23rd January 1906.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16TH TO 22ND JANUARY 1906.

(In Lakhs of Standard Tolas.

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native States coin.	Total.	New Rupees and small coin delivered to Treasuries and Currency Department.	New Rupees made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coin.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	30	1	...	31	29	...	29	1	19	60*	2	82	...	...	...
Bombay	56	2	...	53	51	...	51	...	19	72†	2	93	...	...	...

* Exclusive of 13 of purchased silver brought on the Mint premises but not yet received and inclusive of 18 of perfect rupees ready for delivery.
† Exclusive of 32 of purchased silver brought on the Mint premises but not yet received.

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

His Majesty's Mint;
Calcutta, the 25th January 1906.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

THE undermentioned candidates have passed the Second L.M.S. Examination :—

In alphabetical order.

	Bandyopadhyay, Asutosh ...	Medical College.
	„ Lalitmohan ...	Ditto.
	„ Haranchandra ...	Ditto.
	Basak, Bipinbihari ...	Ditto.
	Basu, Anantakumar ...	Ditto.
	„ Saratchandra ...	Ditto.
	Bhattacharyya, Tejchandra ...	Ditto.
	Bhaumik, Mathuranath ...	Ditto.
	Biswas, Nripendrakrishna ...	Ditto.
10.	„ Srikrishna ...	Ditto.
	Barman, Dwarkanath ...	Ditto.
	Chakrabarti, Dinesananda ...	Ditto.
	„ Premansunath ...	Ditto.
	Chattopadhyay, Jnanchandra ...	Ditto.
	„ Jnanendranath ...	Ditto.
	„ Nalininath ...	Ditto.
	Chaudhuri, Pramodlal ...	Ditto.
	Das, Nagendranath	Ditto.
	Dasgupta, Saralranjan ...	Ditto.
20.	Datta, Bidyananda	Ditto.
	De, Surendramohan	Ditto.
	Ghosh, Aghornath	Ditto.
	„ Sambhunath ...	Ditto.
	„ Saradaprasad ...	Ditto.
	Gupta, Garibdas	Ditto.
	Kirti, Kantichandra	Ditto.
	Kundu, Bijaychandra ...	Ditto.
	Lahiri, Manmathanath ..	Ditto.
	L. T. Ah Pon	Ditto.
30.	Mallik, Gokulchandra ...	Ditto.
	Mitra, Susilchandra	Ditto.
	Mukhopadhyay, Jyotiprasad ...	Ditto.
	„ Madhusudan ...	Ditto.
	„ Nandalal ...	Ditto.
	„ Surendranath ...	Ditto.
	Nag, Nrisinhaprasad ...	Ditto.
	O. V. Laxmon Rao ...	Ditto.
	Pal, Susilchandra ...	Ditto.
	Phatak, N. G. ...	Ditto.
40.	Ray, Batukrishna ...	Ditto.
	„ Debendranath ...	Ditto.
	„ R. C. ...	Ditto.
	Raychaudhuri, Jyotishchandra ..	Ditto.
	Saha, Jnanadamohan ..	Ditto.
	„ Nalinikanta ...	Ditto.
	Sarkar, Surendranath ...	Ditto.
	„ Haripada ...	Ditto.
	Sen, Jatindranath ...	Ditto.
	„ Paresnath ...	Ditto.
50.	„ Syamacharan ...	Ditto.
	Sinha, Charuchandra ...	Ditto.
	Sur, Taraknath ...	Ditto.
53.	W. S. Ratnavalo ...	Ditto.

SENATE HOUSE,
The 23rd January 1906.

G. C. MOOKERJEE,
Asst. Registrar.

HIGH COURT—ORIGINAL SIDE.

NOTIFICATION.

Calcutta, the 22nd January 1906.

The Honourable the Chief Justice of the High Court of Judicature at Fort William in Bengal has appointed Henry Clifden Pershouse, Esqre., of Wilts and Dorset Bank Chambers, Corn Street, in the city of Bristol, England, Solicitor, a Commissioner within all parts of England to take affidavits or affirmations or declarations in all suits, matters and proceedings in the Calcutta High Court and also the acknowledgments of married women in respect of property in India.

By order,

W. R. FINK,
Registrar.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATIONS.

Simla, the 18th January 1906.

No. 3.—Second class Assistant Surgeon William Lindfield Brookes, Indian Subordinate Medical Department, in subordinate medical charge of the Lawrence Memorial Asylum, Murree, is granted three months' privilege leave, with effect from the forenoon of the 27th December 1905.

The 19th January 1906.

No. 4.—Third class Assistant Surgeon J. P. Discareie, Indian Subordinate Medical Department, temporarily attached to the Medical Store Depôt, Rangoon, is granted one month's privilege leave, with effect from the 23rd December 1905.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 23rd January 1906.

No. 44.—Offices reported opened and closed during the week ending 20th of January 1906:—

Name of Office.	Where situated.	Date.	Remarks.
	Government Telegraph Offices.		
Dungarpur	Rajputana	14th January	Opened.
Kankavli	Bombay	19th January	Ditto.

The following alterations in the names of Government Telegraph Offices are notified:—

"Bangalore City" instead of "Bangalore Chickapet."
"Barian Camp" instead of "Barain."
"Kamruddin Karez" instead of "Kamardin Karez."

Name of Office.	Where situated.	Date.	Remarks.
	Railway Telegraph Offices.		
Dharmapuri	Morappur-Dharmapuri Branch of Madras Railway.	18th January	Opened.
Semmanahalli	Ditto	18th January	Ditto.
Tarsarai	Bengal and North-Western Railway	10th January	Ditto.

A. L. H. PALMER,
Offg. Director, Traffic Branch.

The 25th January 1906.

No. 45.—Mr. F. X. D'Aranjo is appointed a Traffic Sub-Assistant Superintendent, with effect from the 5th of December 1905, to fill an existing vacancy.

No. 87.—Under the conditions of the Government of India, Public Works Department, Resolution No. 922-T. E., dated the 6th of July 1903, the following permanent promotion in the Superior Establishment of the Telegraph Department is sanctioned with effect from the 1st of October 1905 :—

Name.	From	To
F. T. deMonte	Assistant Superintendent, 3rd grade .	Assistant Superintendent, 2nd grade.

No. 88.—Mr. E. G. Wood is appointed a Traffic Sub-Assistant Superintendent, with effect from the 20th of November 1905, to fill an existing vacancy.

S. H. C. HUTCHINSON,
Director-General of Telegraphs.

THE HON'BLE THE CHIEF COMMISSIONER OF AJMER-MERWARA.

NOTIFICATION.

Abu, the 19th January 1906.

No. 72.—908-*III*.—In exercise of the powers conferred by section 13 of the Excise Act, 1896 (XII of 1896), and with the previous sanction of the Governor-General in Council, the Chief Commissioner of Ajmer-Merwara is pleased, in supersession of all previous orders on the subject, to impose a duty of R5 a seer on ganja imported for consumption in Ajmer-Merwara, with effect from the 1st April 1906.

By order,
C. C. WATSON,
First Assistant to the Agent to the Governor General in Rajputana and Chief Commissioner of Ajmer-Merwara.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 25th January 1906.

No. 67.—Mr. R. J. Blaikie, Deputy Examiner, 1st grade, Military Accounts Department, and Assistant Pay Examiner, Secunderabad Division, is granted privilege leave for 3 months in combination with furlough for 9 months, under Articles 233 and 338, Civil Service Regulations, with effect from the 18th December 1905.

H. F. S. RAMSDEN, Colonel,
Officiating Accountant General, Military Department.

NORTH-WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 20th January 1906.

No. 2.—Mr. A. W. James, Assistant Traffic Superintendent in Class III, grade 3, of the Superior Revenue Establishment of State Railways, has been granted by His Majesty's Secretary of State for India leave on Medical Certificate for two months in extension of the leave granted in Manager's Notification No. 19, dated 4th August 1905.

S. FINNEY,
Manager, North-Western Railway.

CURRENCY NOTE.

The following Currency Note of the Calcutta Circle is stated to have been destroyed and payment of its value has been claimed by the person whose name is placed against the number. Any other person claiming a right to it is warned to communicate at once with the undersigned :—

Note wholly destroyed.

Register No.	No. of Note.	Value.	Name of Claimant.
W-69 of 1905-06	P. A / 24 — 22675	R 100	Paramanath Agarwala, Village Domar, Post Office Rangpur.

T. H. WORGAN,
Assistant Comptroller General,
In charge Paper Currency.

PAPER CURRENCY DEPARTMENT;
The 23rd January 1906.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

Agra, the 7th December 1905.

No. 245.—Mr. F. S. Grose, Officiating Assistant Superintendent, 2nd grade, *vice* Mr. H. A. R. Lyon, Superintendent, is, with effect from the 20th October 1905, appointed an Assistant Superintendent, 2nd grade, sub. *pro tem.*, in an existing vacancy, until further orders.

R. A. GAMBLE,
Officiating Commissioner, Northern India Salt Revenue.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 1st Battalion, Devonshire Regiment, dated at Rangoon, this 19th day of January 1906.

Number, Rank, and Name—No. 6885, Private Albert Henry Marshall.
Age—21 years 11 months.
Height—5 feet 6¼ inches.
Colour of—Complexion, fresh ; hair, brown ; eyes, blue.
Trade—Labourer.
Date of Enlistment—13th February 1902.
Place of Enlistment—London.
Parish and County in which born—Bermonalsey, London, Surrey.
Date of desertion or absence—Tatto, 13th January 1906.
Place of desertion or absence—Musketry Camp, Shamaing, Rangoon.
Marks—Scar on nose. Man and horse's head, Good Luck, etc, on left arm.
Under two years owing to desertion.

W. E. SCAFE, Lieutenant,
Commanding Depôt, 1st Devonshire Regiment.

Report of a Deserter or Absentee without leave from the 2nd East Lancashire Regiment, dated at Poona, this 19th day of January 1906.

Number, Rank, and Name—No. 7163, Private James Murray.
Age—22 years 9 months.
Height—5 feet 10 inches.
Colour of—Complexion, fresh ; hair light, brown ; eyes, blue.
Trade—Labourer.
Date of enlistment—10th October 1902.
Place of enlistment—Bolton.
Parish and County in which born—Eccles. Lancashire.
Date of desertion or absence—10th January 1906.
Place of desertion or absence—Poona.
Marks—*Nil.*
Under 4 years' service.

———Captain, for Colonel,
Commanding, 2nd East Lancashire Regiment.

TREASURE TROVE

NOTICE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act VI of 1878, that on or about the 10th day of November 1905, treasure consisting of Arms mentioned in the annexed Schedule, valued at R75-5-6 was found by Devastanam Monigar (Vencataraman-achar) in the village of Kodumindi, Erode Taluk, Coimbatore District, while laying foundation for a wall of Makudeswara Swami temple in the said village.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of Coimbatore at his office on the 18th day of June 1906, in order that the matter may be enquired into and determined by the Collector according to the provisions of the said Act.

Schedule.

	R	a.	p.
(1) 1 Copper Salapathy idol	30	0	0
(2) 1 Copper andai	5	0	0
(3) 5 Brass tripod (large)	5	0	0
(4) 2 Copper tripod (small)	1	0	0
(5) 4 Ditto (smaller size)	1	0	0
(6) 2 Brass lamps	8	0	0
(7) 5 Copper plates (out of repair)	0	8	0
(8) Copper sattavam	0	1	0
(9) Kalasam (bronze)	0	4	0
(10) 1 pair Copper sandal	0	8	0
(11) 2 Sathya jothathattam	0	12	0
(12) 2 Copper plates (out of repair)	0	1	0
(13) Tiruvasi thambira birabai	1	0	0
(14) 1 Thubakkal	0	8	0
(15) 1 Bell	0	1	0
(16) 1 Measure (broken)	0	0	3
(17) 3 Kinnam (bronze)	0	1	0
(18) Thuthari pithalai	0	4	0
(19) Kalangi (big)	0	2	0
(20) Ditto (small)	0	1	0
(21) Copper plate	0	0	3
(22) Sivagami idol copper	20	0	0
(23) Badrakali idol	1	0	0
TOTAL	75	5	6

For Collector.

COIMBATORE, COLLECTOR'S OFFICE;
Dated 12th January 1906.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 20th January 1906.

No. 258-*Ap*.—The following promotions are made with effect from the 1st January 1906 *vice* Mr. L. C. Byrne, Superintendent of post offices, 3rd grade, appointed postmaster, Lahore:—

Babu Pramatha Nath Basu, M.A., Superintendent of post offices, officiating in the 3rd grade, is confirmed in that grade;

Babu Pran Gopal Mukarji, B.A., Superintendent of post offices, officiating in the 4th grade, is confirmed in that grade.

The 23rd January 1906.

No. 283-*Ap*.—Mr. A. D. Gibson, superintendent, railway mail service, 3rd grade, is granted privilege leave for one month and eleven days combined with leave on medical certificate for four months and nineteen days, with effect from the 9th November 1905.

The following officiating appointments are made during his absence on leave, or until further orders:—

Mr. F. J. Baker, superintendent, railway mail service, 4th grade, to act in the 3rd grade.

Mr. G. R. McCrea, superintendent, railway mail service, 5th grade, to act in the 4th grade.

Mr. F. X. Ford to act as superintendent, railway mail service, 5th grade.

No. 287-*Ap*.—Mr. G. F. Stowell, superintendent, railway mail service, 2nd grade, is granted privilege leave for three months combined with furlough for six months, with effect from the 1st February 1906 or from the date on which he may avail himself of it.

The following officiating appointments are made during his absence on leave or until further orders:—

Rai Saligram Bahadur, superintendent, railway mail service, 3rd grade, to act in the 2nd grade.

Mr. H. J. Hebberd, superintendent, railway mail service, 4th grade, to act in the 3rd grade.

A. U. FANSHAWE,
Director-General of the Post Office of India.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ „ .	3-12	4-8	6
¼ „ .	1-14	2-[illegible]	[illegible]

CONTRACTS AND REGISTRATION.

NOTIFICATION.

The 25th January 1906.

No. 4.—The undermentioned officers of the Supply and Transport Corps are granted combined leave and furlough to proceed out of India on private affairs under India Army Order No. 64, dated 1st February 1904, and the leave rules of 1886 for the Indian Army: the specified periods to count from the date of being struck off duty:—

Lieutenant-Colonel C. J. Corfield, I.A., Supply and Transport Officer, 2nd class. Combined leave for 8 months (the first 90 days being accumulated privilege leave). Pension service 28th year commenced 4th December 1905.

Major F. C. Rynd, I. A., Supply and Transport Officer, 2nd class. Combined leave for 8 months (the first 60 days being privilege leave). Pension service 25th year commenced 31st March 1905.

Captain J. A. P. Manson, I. A., Supply and Transport Officer, 5th class. Furlough for one year. Pension service 11th year commenced 14th August 1905.

Lieutenant M. E. S. Johnson, 48th Pioneers, Supply and Transport Officer, 6th class. Furlough for one year. Pension service 8th year commenced 27th July 1905.

J. G. SMITH, Colonel,
for Director General of Contracts and Registration

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 18th January 1906.

No. 18.—On transfer from the Dera Ismail Khan District Mir Alam Khan, Officiating Extra Assistant Commissioner, is posted to the Bannu District, where he assumed charge of his duties on the afternoon of the 8th January 1906, relieving Khan Habibullah Khan, Extra Assistant Commissioner, transferred.

The 20th January 1906.

No. 19.—The Hon'ble the Chief Commissioner is pleased, under the provisions of Section 22 of the Code of Criminal Procedure, 1898, to appoint James Alexander Ossory Fitzpatrick, B.A., LL.B., Assistant Commissioner, Dera Ismail Khan, to be a Justice of the Peace within and for the territories included in the Government of the North-West Frontier Province.

By order, etc.,

F. W. JOHNSTON,

Secretary to the Chief Commissioner,
North-West Frontier Province.

The 20th January 1906.

No. 20.—Whereas by this office Notification No. 271, dated the 25th November 1905, the Chief Commissioner declared his intention to extend the provisions of the Vaccination Act (XIII of 1880) to the Municipalities of Abbottabad, Haripur, Nawashahr and Buffa in the Hazara District, and whereas no objections have been received to such extension, it is hereby notified that the said Act is extended to the said Municipalities.

No. 21.—Whereas by this office Notification No. 252, dated the 11th November 1905, the Chief Commissioner declared his intention to extend the provisions of the Vaccination Act (XIII of 1880) to the notified area of Tank, in the Dera Ismail Khan District, and whereas no objections have been received to such extension, it is hereby notified that the said Act is extended to the said notified area.

No. 22.—Whereas by this office Notification No. 253, dated the 11th November 1905, the Chief Commissioner declared his intention to extend the Vaccination Act (XIII of 1880) to the Municipality of Kulachi in the Dera Ismail Khan District, and whereas no objections have been received to such extension, it is hereby notified that the said Act is extended to the said Municipality.

By order, etc.,

F. H. HUMPHRYS,

Assistant Secretary to the Chief Commissioner,
North-West Frontier Province.

The 21st January 1906.

No. 24.—Consequent on the grant of 50 days, privilege leave to Captain G. Chrystie, I.A., the following promotions are ordered in the Kurram Militia, with effect from the afternoon of the 10th January 1906:—

Captain W. C. T. G. G. Plant, I.A., Right Wing Commander, to officiate as Commandant.

Captain C. G. Ames, I.A., Left Wing Commander, to officiate as Right Wing Commander.

Lieutenant A. A. Smith, I.A., Adjutant, to officiate as Left Wing Commander.

Lieutenant L. S. Whitchurch, I.A.., Reserve Officer, to officiate as Adjutant.

LEAVE.

The 21st January 1906.

No. 23.—Captain G. Chrystie, I.A., Commandant, Kurram Militia, is granted 50 days' privilege leave under the provisions of Article 659, Army Regulations, India, Volume I, Part I, with effect from the afternoon of the 10th January 1906.

By order, etc.,

WALTER VENOUR, Major,

Staff Officer to the Chief Commissioner,
North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE.—PUBLIC WORKS DEPARTMENT.

Irrigation Branch.

NOTIFICATION.

Peshawar, the 18th January 1906.

No. 178-*I.F.*—Whereas it appears to the Hon'ble the Agent to the Governor General and Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely, for approach road to Mathra Canal Rest-house on the Kabul River Canal, it is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of Section 6, Act I of 1894, and under Section 7 of the said Act the Deputy Commissioner of Peshawar is hereby directed to take order for the acquisition of the said land.

Specification of Land.

District	Tahsil.	Mauzah.	Area in acres.	Direction.	Places where the plans may be inspected.
Peshawar	Peshawar	Mathra	0·14	A strip of land 250 feet long and 25 feet wide running in a direction generally from east to west.	Office of Executive Engineer, Swat River Canal, at Mardan, and of Deputy Commissioner, Peshawar District.

J. J. MULLALY,

Secretary for Irrigation, North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 6th January 1906.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of Death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	...	...	...	1	1	...	...	...	...	...	...	...	...	1	...	...	...	...	15	1
2	Hazára	Nawashahr	4,114	...	4	4	4	2	2	...	1	...	3	...	...	...	...	...	...	...	51	51	2
3	Hazára	Buffa	7,029	7	5	12	4	1	3	...	...	...	2	...	2	...	...	1	1	2	89	30	3
4	Hazára	Haripur	5,578	2	2	4	2	...	2	...	...	...	...	...	1	...	1	...	1	1	37	19	4
5	Peshâwar	Peshâwar	73,343	41	29	70	62	32	30	...	9	...	16	3	7	...	27	10	3	13	50	44	5
6	Kohat	Kohat	18,092	12	7	19	16	12	4		...	...	13	...	...	...	3	2	..	2	55	46	6
7	Bannu	Bannu	10,070	4	2	6	8	3	5	...	...	...	4	...	2	...	2	1	1	2	31	41	7
8	Bannu	Lakki	5,218	2	3	5	3	2	1	...	...	...	1	...	...	...	2	2	...	2	50	30	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	17	12	29	24	9	15	...	...	...	13	...	6	...	5	2	5	7	53	44	9
10	Dera Ismail Khan	Kulachi	9,125	2	3	5	5	2	3	...	...	..	...	4	...	.	1	1	...	1	29	29	10
		TOTAL	164,251	87	67	154	129	64	65	...	10	...	52	7	18	...	42	19	11	30	49	41	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 6th January 1906.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 154 births were registered (87 males and 67 females), giving a birth-rate of 49 *per mille* of population; 129 deaths were registered (64 males and 65 females), giving a death-rate of 41 *per mille* of population.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshawar, the 20th January 1906.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT—IRRIGATION BRANCH.

Irrigation Operations of Fasl Rabi of 1905-06 up to 31st December 1905.

Canals.	Water distributed during December 1905. Depth in canal at Regulating gauge. Authorized maximum gauge.	Actual throughout.	Gross consumption, cubic feet per second. Authorized full supply.	Actual average throughout.	Land irrigated (approximate). Zilla.	Acres.	Rainfall. Number of years on which average is struck.	Average.	During the month	Chief Crops (approximate.) Name of Crops.	Area irrigated during December 1905.	Area irrigated to end of December 1905.	Area irrigated to end of December 1904.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MAJOR IRRIGATION WORKS. Swat River Canal—	6·10	3·99	865	406	Peshâwar	97,722	19	0·63	2·52	Wheat	24,521	56,610	63,001	The canal ran for 12 days during the month.
										Barley	6,002	11,[illegible]67	12,750	
										Rape	1,199	2,873	2,4[illegible]	
Supply utilized	...	...	...	400						Miscellaneous	6,029	22,035	10,7[illegible]7	
Escapage	...	...	...	0						Sugarcane*	...	*4,237	4,381	
Total	6·10	3·99	865	406		97,722	...	...	...		38,351	97,722	104,319	
MINOR IRRIGATION WORKS. Kabul River Canal—	4·50	2·70	330	153	Peshâwar	14,856	8	0·50	2·08	Wheat	2,972	4,305	5,898	The canal ran for 20 days during the month.
										Barley	539	1,395	1,220	
										Rape	50	189	7	
Supply utilized	...	...	...	153						Miscellaneous	1,899	6,772	4,385	
Escapage	...	...	...	...						Sugarcane*	...	*2,195	1,553	
Total	4·50	2·70	330	153		14,856	...	...	..		4,566	14,856	13,063	
GRAND TOTAL	...	...	...	...		112,578	...	...	...		42,917	112,578	117,382	

* Sugarcane being irrigated in both seasons, the area sown and irrigated in the previous Kharif is now included in the Rabi statement.

J. J. MULLALY,
Joint-Secretary for Irrigation, N.-W. Frontier Province.

Lahore, the 18th January 1906.

ACCOUNTANT GENERAL, PUNJAB.

Distribution Statement of the Receipts in the North-West Frontier Province for November 1905 and of the Budget Estimate for the year 1905-06.

Revenue and Receipts.	Budget, 1905-06. Imperial.	Budget, 1905-06. Local.	Budget, 1905-06. Total	Receipts in November 1905.	Receipts from 1st April to 30th November 1905. Imperial.	Receipts from 1st April to 30th November 1905. Local.	Receipts from 1st April to 30th November 1905. Total.
	R	R	R	R	R	R	R
I.—Land Revenue	18,33,000	49,000	18,82,000	26,419	9,13,565	39,583	9,53,148
II.—Opium	8,000	...	8,000	1,827	5,134	...	5,134
IV.—Stamps	3,91,000	...	3,91,000	31,698	2,65,666	...	2,65,666
V.—Excise	2,06,000	...	2,06,000	18,307	1,39,624	...	1,39,624
VI.—Provincial Rates	2,000	3,08,000	3,10,000	3,497	13,401	1,57,190	1,70,592
VII.—Customs	...	...	...	...	...	...	...
VIII.—Assessed Taxes	1,15,000	...	1,15,000	6,513	88,051	...	88,051
IX.—Forest	95,000	...	95,000	12,329	67,057	...	67,057
X.—Registration	31,000	...	31,000	1,791	16,724	...	16,724
XI.—Tributes from Native States	...	...	...	...	...	...	...
XII.—Interest	8,000	...	8,000	2,344	4,044	...	4,044
XIII.—Post Office	...	...	...	...	...	1,476	1,476
XVIA.—Law and Justice—Courts of Law	1,08,000	...	1,08,000	6,705	65,653	...	65,653
XVIB.— Do. do. —Jails	17,000	...	17,000	1,416	10,748	...	10 748
XVII.—Police	86,000	1,000	87,000	5,659	57,925	901	58,826
XIX.—Education	...	4,000	4,000	473	27	2,771	2,798
XX.—Medical	6,000	2,000	8,000	124	1,137	286	1,422
XXI.—Scientific and other Minor Departments	...	3,000	3,000	143	205	2,092	2,297
XXII.—Receipts in aid of Superannuation, etc.	12,000	...	12,000	761	6,847	...	6,847
XXIII.—Stationery and Printing	9,000	...	9,000	1,366	5,812	...	5,812
XXV.—Miscellaneous	92,000	21,000	1,13,000	12,672	43,262	9,202	52,464
XXIX.—Irrigation—Major Works, Direct Receipts	50,000	...	50,000	...	...	...	...
XXX.—Irrigation—Minor Works and Navigation	...	14,000	14,000	14	735	3,543	4,278
XXXII.—Civil Works	1,08,000	8,000	1,16,000	15,629	85,201	6,360	91,621
Total Revenue and Receipts	31,77,000	4,10,000	35,87,000	1,49,687	17,90,878	2,23,404	20,14,282
Add—Debt Accounts	...	...	...	37,82,585	...	...	2,64,60,113
Total	...	...	...	39,32,272	...	...	2,84,74,395
Opening Cash Balance	...	...	...	(a) 13,61,924	...	...	(b) 13,34,187
GRAND TOTAL	...	...	...	52,94,196	...	...	2,98,08,582

(a) On 1st November 1905. (b) From 1st April 1905.

OFFICE OF ACCT. GENL., PUNJAB,
LAHORE:
The 17th January 1906.

W. H. MICHAEL,
Accountant-General, Punjab.

ACCOUNTANT GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for November 1905 and of the Budget Estimate for the year 1905-06.

Expenditure.	Budget Estimate for 1905-06.			Disbursements in November 1905.	Disbursements from 1st April to 30th November 1905.		
	Imperial.	Local.	Total.		Imperial.	Local.	Total.
	R	R	R	R	R	R	R
1.—Refunds and Drawbacks	18,000	...	18,000	1,875	11,500	167	11,667
2.—Assignments and Compensations	24,000	...	24,000	259	11,543	...	11,543
3.—Land Revenue	5,69,000	1,36,000	7,05,000	50,442	4,07,084	97,346	5,04,430
6.—Stamps	23,000	...	23,000	1,160	7,157	...	7,157
7.—Excise	8,000	...	8,000	557	5,122	...	5,122
10.—Assessed Taxes	1,000	...	1,000	115	541	...	541
11.—Forest	90,000	...	90,000	11,272	60,001	...	60,001
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13.—Interest on Ordinary Debt	...	...	...	...	...	...	...
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15.—Post Office	16,000	9,000	25,000	1,933	11,040	431	11,471
18.—General Administration	2,55,000	29,000	2,84,000	23,401	1,68,182	11,911	1,80,093
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19B.— Do. do. —Jails	1,07,000	...	1,07,000	9,128	72,534	...	72,534
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TOTAL EXPENDITURE	58,88,000	4,15,000	63,03,000	4,93,977	37,39,117	2,38,664	39,77,781
Add—Debt Accounts	...	...	...	37,22,236	...	...	2,47,52,818
TOTAL	...	...	...	42,16,213	...	...	2,87,30,599
Balance on 30th November 1905	...	...	...	10,77,983	...	...	10,77,983
GRAND TOTAL	...	...	...	52,94,196	...	...	2,98,08,582

OFFICE OF ACCT. GENL., PUNJAB,
LAHORE:
The 17th January 1906.

W. H. MICHAEL,
Accountant General, Punjab.

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 20th January 1906.

No. 284.—Under section 93 of the Baluchistan Agency Civil Justice Law, 1896 (IX of 1896), the Officiating Agent to the Governor-General in Baluchistan is pleased to invest Mr. W. W. Smart, I. C. S., Settlement Officer, Nasirabad, and Assistant Political Agent, Kohlu, Nasirabad and Railway District, with all the powers of a Political Agent under the said Law, and to declare that the said powers shall be exercised only within the limits of the Nasirabad Tahsil, and only in respect of original suits relating to land or water or the rent or revenue of land, and appeals in such cases.

No. 285.—In exercise of the powers conferred by section 5, sub-section (1), of the Baluchistan Agency Civil Justice Law, 1896 (IX of 1896), and with the previous sanction of the Governor-General in Council, the Officiating Agent to the Governor-General is pleased, in modification of his Notification No. 4831, dated 10th October 1903, to vary the number of Courts of the fourth grade by the addition of the Court of a Second Tahsildar of Nasirabad, and, with reference to sub-section (2) of the said section, to fix the Nasirabad Tahsil as the local limits of the jurisdiction of the said Court.

No. 286.—In exercise of the powers conferred by section 4, sub-section (2), of the Baluchistan Agency Civil Justice Law, 1896 (IX of 1896), and with reference to Notification No. 285, dated 20th January 1906, by the Honourable the Officiating Agent to the Governor-General, the Officiating Agent to the Governor-General is pleased to appoint Kazi Abdulla Jan, the Assistant Settlement Officer, Nasirabad, to be the presiding officer of the Court of the Second Tahsildar of Nasirabad, and to direct under section 6 (*b*) of the said Law that he shall have jurisdiction to try original suits of value not exceeding R1,000.

By order,

DENYS DES. BRAY,

Second Assistant.

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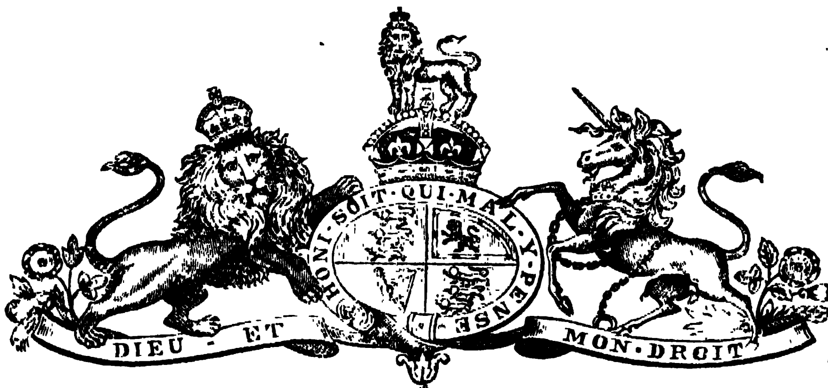
Journal and Proceedings, new series. Vol. I. No.2-8 1905. @ R2.
Memoirs, Nos. 1, 4, 5. 1905 @ R1-8.
" No. 2. 1905 @ R1.
" No. 3. 1905 @ R2

BIBLIOTHECA INDICA.

A Lower Ladakhi Version of the Kesar Saga. Fasc. 1 @ R 1.
Catasahasrikaprajnaparamita. Fasc. 10 &11 @ 6*a*.
Catapatha Brahamana. Vol. 2. Fasc. 1, 2, 3, Vol. 3, 7 @ 6*a*.
Vidhana Parijata, Vol. 1. Fasc 8 @ 6*a*.
Mahabhasyapradipodyota. Vol. 3. Fasc. 3, 4 @ 6*a*.
Kala Viveka Fasc. 7 @ 6*a*.
Bodhicaryavatara of Candidevi. Fasc. 4 @ 6*a*.
Godadhara Paddhati. Fasc. 1 @ 6*a*.
Saddarsana Samuiccaya. Fasc. 1 @ 6*a*.
Tantra Vartika (English) Fasc. 5 @ 12*a*.
Nityacaraprodipah. Fasc. 7 @ 6*a*.
Chaturvarga Chintamani. Vol. 4. Fasc. 5 @ 6*a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST July TO 31st December 1905.

Monthly Weather Review, January to June 1905. (Illustrated by 8 plates) Quarto. Paper cover. R1 per month.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 27, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

DESTROYED.

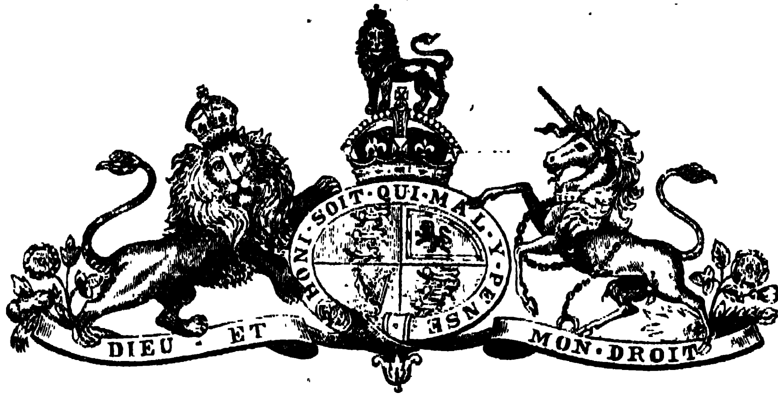
The Government Promissory Note No. 078147 of the 3½ per cent. of 1842-43 for R500 (five hundred) originally standing in the name of Bromhomoyee Dasi, the proprietress, by whom it was never endorsed to any other person, having been destroyed, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietress The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the advertiser—BROMHOMOYEE DASI,
Residence—28, Guru Prosad Chowdry's Lane, Calcutta.

Lost.

Government Promissory Note No. Bom. 11527 of the 3½% Loan of 1865 for R500 (five hundred only) which was originally a 4% note bearing No. Bo. 12513, issued in the name of the Bank of Bombay but last endorsed to Bai Ruttonbai Jehangirji Chinoy, the proprietress, by whom it was tendered for reduction of interest into 3½% in 1894 and since then never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser :—RUTTONBAI JEHANGIRJI CHINOY,
Residence:—C/o Mr. Sorabji Dossabhai Marker, 1st Pinjrapole Street, Bombay.



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CALCUTTA, SATURDAY, JANUARY 27, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 26th January, 1906, and is hereby promulgated for general information :—

ACT NO. I OF 1906.

An Act further to amend the Indian Tariff Act, 1894.

VIII of 1894. WHEREAS it is expedient further to amend the Indian Tariff Act, 1894; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1906; and

(2) It shall come into force on the twenty-sixth day of February, 1906.

Amendment of Schedule III, Act VIII of 1894.

III of 1896. 2. In No. 1 of Schedule III of the Indian Tariff Act, 1894, as amended by the Indian Tariff Act (1894) Amendment Act, 1896,—

(a) "Rs. 10" shall be substituted for "Rs. 6" in the fourth column as the rate of duty to be levied and collected per Imperial Gallon or six quart bottles of "Liqueurs," and

(b) for the following, namely :—

No.	Names of Articles.	Per	Rate of Duty.
*	*	*	*
	Spirit when so used in a proportion of twenty per cent. and upwards.	Imperial Gallon or six quart bottles of the strength of London proof.	Rs. A. 6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Imperial Gallon or six quart bottles.	Rs. A. 8 0
	Spirit, other sorts.	Imperial Gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

there shall be substituted the following, namely:—

No.	Names of Articles.	Per	Rate of Duty.
*	*	*	*
	Spirit when so used in a proportion of twenty per cent. and upwards.	Imperial Gallon or six quart bottles of the strength of London proof.	Rs. A. 7 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Imperial Gallon or six quart bottles.	11 0
	Spirit, other sorts.	Imperial Gallon or six quart bottles of the strength of London proof.	7 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

STATEMENT OF OBJECTS AND REASONS.

THE existing tariff rate of duty on spirits imported into India by sea is Rs. 6 per gallon of the strength of London proof. It is proposed in the present Bill to raise the rate of duty to Rs. 7 per proof gallon. The last enhancement of the duty was effected in March, 1890, or nearly sixteen years ago. It is the policy of the Government of India to impose as high a duty on country-spirit as it will bear, and during the last sixteen years the rates of duty on the latter have been largely increased from time to time, and are now in a number of districts higher than that levied on imported liquor. It is therefore necessary that the latter should again be raised in its turn.

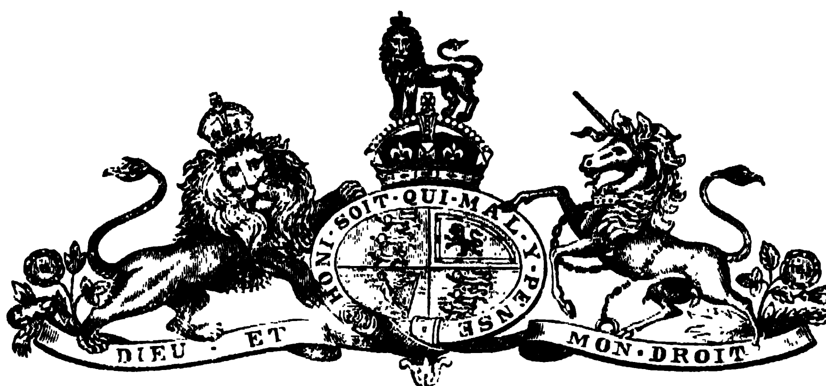
2. It will be necessary simultaneously to raise the duty on liqueurs (at present Rs. 6 per imperial gallon) and perfumed spirits (at present Rs. 8 per imperial gallon). It appears that the former are generally imported into India at a strength of 40° over proof and the latter at 60° over proof, and it is proposed to tax them at Rs. 10 and Rs. 11 per imperial gallon respectively. These rates correspond in round figures to a duty of Rs. 7 per proof gallon on ordinary spirit.

3. It is proposed that the new rates of duty shall come into force one month after the Bill has been passed into law.

E. N. BAKER.

The 24th January, 1906.

J. M. MACPHERSON,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 27, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS, UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14.)

The Council met at Government House, Calcutta, on Friday, the 26th January, 1906.

PRESENT:

His Excellency the Earl of Minto, P.C., G.C.M.G., G.M.S.I., G.M.I.E., Viceroy and Governor General of India, *presiding*.
His Honour Sir A. H. L. Fraser, K.C.S.I., Lieutenant-Governor of Bengal.
His Excellency General Viscount Kitchener of Khartoum, G.C.B., O.M., G.C.M.G., Commander-in-Chief in India.
The Hon'ble Sir A. T. Arundel, K.C.S.I.
The Hon'ble Sir Denzil Ibbetson, K.C.S.I.
The Hon'ble Mr. H. Erle Richards, K.C.
The Hon'ble Mr. J. P. Hewett, C.S.I., C.I.E.
The Hon'ble Mr. E. N. Baker, C.S.I.
The Hon'ble Major-General C. H. Scott, C.B., R.A.
The Hon'ble Rai Sri Ram Bahadur, C.I.E.
The Hon'ble Mr. L. A. S. Porter.
The Hon'ble Mr. H. A. Sim, C.I.E.
The Hon'ble Mr. Gopal Krishna Gokhale, C.I.E.
The Hon'ble Mr. A. A. Apcar, C.S.I.
The Hon'ble Mr. S. Ismay, C.S.I.
The Hon'ble Mr. W. T. Hall, C.S.I.
The Hon'ble Mr. A. C. Logan.
The Hon'ble Nawab Saiyid Muhammad Sahib Bahadur.

INDIAN TARIFF (AMENDMENT) BILL.

The Hon'ble MR. BAKER moved for leave to introduce a Bill further to amend the Indian Tariff Act, 1894. He said:—" My Lord, the object of this

Bill is to enhance the rate of duty on imported spirits from Rs. 6 per gallon of London proof, which is the present duty, to Rs. 7 per proof gallon. It is also proposed to raise the duties on liqueurs and perfumed spirits to a rate corresponding with the new rate imposed on ordinary spirits.

"The duty on imported spirits was raised to its present figure in March 1890 or nearly sixteen years ago. During this period the imports by sea have risen from 891,000 proof gallons to 1,238,000 proof gallons, or by nearly 39 per cent., and it is believed that the increase would have been greater, but for the larger production of 'European' spirit in this country. There seems therefore reason to believe that the trade is now able to bear a higher rate of duty.

"But the principal reason for the proposal is this. It is the established policy of Government to raise the rate of duty and the total incidence of taxation on country spirit manufactured in India to the highest figure which is compatible with the prevention of illicit manufacture. In view of the fact that imported spirit and country spirit are liable to compete with one another to some extent, it would clearly be inequitable that the incidence of taxation on country spirit should be heavier than that upon the imported article. On the contrary, the taxation of the latter should be higher than that of the former, for the reason that anything like similar taxation presses more heavily on the consumers of country spirit, who are as a class much poorer than those who drink imported spirit. In other words, the taxation on imported spirit is the high-water mark beyond which the taxation of country spirit cannot go, to any material extent or for any considerable time.

"Now during the past sixteen years, we have, in pursuance of our declared policy, raised the rate of duty and of total taxation on country spirit from time to time throughout the country; and the result now is that in a certain number of districts, taking duty and licenses fees together, the aggregate taxation on country spirit exceeds that on imported spirits, while there is a still larger number in which the former approximates to the latter. We calculate that in the case of imported spirits the incidence of vend fees averages about Re. 1 per gallon, which added to the tariff duty brings up the total taxation on this article to Rs. 7 per proof gallon. If we turn to the case of country spirit, we find that in Madras there are four districts where the aggregate taxation exceeds Rs. 7, and in one district it amounts to Rs. 7-14-4 per gallon. In Bengal the highest rate is reached in the Jessore and Khulna districts, where it is Rs. 12-9-5 and Rs. 11-15-0 per gallon respectively, and there are five other districts with a maximum exceeding Rs. 7. In Eastern Bengal and Assam the rate of Rs. 7 is passed in four districts, the highest being Backergunj with a rate of Rs. 9-15-3 per proof gallon. In the Punjab the maximum rate is Rs. 7-14-8 in the Lyallpur district, and in five others the Rs. 7 standard is exceeded. In the North-West Frontier Province Rs. 8-0-8 is reached in Kohat, and Rs. 7 is reached or exceeded in three other districts.

"It appears to us therefore that the rate of duty on imported spirits is in a considerable part of the country unduly low as compared with that on country spirit, and that the time has come when it should be raised. It is manifest that, until this is done, it would not be possible to raise further the taxation on country spirit, if circumstances should in other respects render it desirable to do so.

"We have consulted the Local Governments on this question, and with one minor exception they are unanimous in agreeing with our conclusions. We propose to raise the duty from Rs. 6 to Rs. 7, or by 16·6 per cent. I may mention that the corresponding duty in England is 11*s.* 4*d.* per proof gallon which is equivalent to Rs. 8-8-0. Even with a Rs. 7 duty, the average incidence of taxation on imported spirit will still fall below the maximum incidence on country spirit in a few districts, but this can be arranged for by a local re-adjustment of the vend or license fees. This is within the province of the Local Governments.

"As regards liqueurs and perfumed spirits, we propose to fix the duties at Rs. 10 and Rs. 11 per bulk gallon. These liquors are usually imported at strengths of 40 % and 60 % over proof respectively, and the rates proposed correspond in round figures to a Rs. 7 duty per proof gallon. It is not proposed to tax them according to strength.

"There is one more point to be mentioned. Ordinarily, when we modify the tariff, the practice is to apply the new rates of duty, whether higher or lower than the old ones, from the date on which the Bill is passed into law. On the present occasion, however, the alteration in the rates is being made not for purposes of revenue, but as an incident of our Excise administration. We therefore propose that the new rates of duty shall come into force one month after the Bill becomes law. The grant of this interval will occasion less dislocation of trade interests than if the enhanced rates were to come into force immediately."

The motion was put and agreed to.

The Hon'ble MR. BAKER introduced the Bill.

The Hon'ble MR. BAKER :—" I now apply to Your Excellency to suspend the Rules for the Conduct of Business, in order to enable me to move that the Bill be taken into consideration at once, and passed to day, if the Council considers that it should be passed.

"That is the course which was adopted when the duty on spirits was last raised in 1890 and on other similar occasions as well. The reasons for it are well understood, and it would scarcely have been necessary for me to offer any remarks in explanation, but for the fact that, as I stated just now, we propose to allow an interval of one month from the date of passing of this Bill, before the enhanced rate of duty comes into force. It might seem at first glance as if the grant of that interval deprives the Bill of its urgency, and renders it unnecessary to pass it at once. But further consideration will, I think, show that that is not really the case. The interval of one month which we propose to allow is sufficient to admit all shipments now at sea on their way to India and also those which are on the eve of being shipped. If, however, we proceed according to the usual legislative methods, we shall virtually extend the period of one month by at least a fortnight or three weeks, and possibly more. Such an extension would enable importers to order out fresh consignments by cable, which would arrive in time for clearance before the new rates came into operation ; and the importer would thus be enabled to make an undue profit at the cost of the public and the public revenues. I think therefore that we should conform to precedent and deal with the Bill as a matter of urgency."

His Excellency THE PRESIDENT declared the Rules suspended.

The Hon'ble MR. BAKER moved that the Bill be taken into consideration.

The motion was pu and agreed to.

The Hon'ble MR. BAKER moved that the Bill be passed. He said :— "I am not aware whether any Hon'ble Member desires any further explanation with regard to the Bill, but if so I shall be very happy to give it to him. I may, however, explain briefly that the only changes which the Bill will effect in the law are in the rates of duty on the three articles I have referred to, namely, ordinary spirits, liqueurs and perfumed spirits. These alterations will take effect one month from today."

The motion was put and agreed to.

The Council adjourned to Friday, the 16th February, 1906.

J. M. MACPHERSON,
Secretary to the Government of India,
Legislative Department.

CALCUTTA ;
The 26th January, 1906.



SUPPLEMENT TO

The Gazette of India.

No. 4.} CALCUTTA, SATURDAY, JANUARY 27, 1906.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs., on Thursday, the 25th January 1906, based on the India Daily Weather Reports of the period.

Scattered, but in places heavy, rain was received over a considerable part of the Peninsula during the week under review, but there was no definite storm to give rise to general rain. The principal amounts were :—Wellington 3·35", Belgaum 1·90", Chittaldroog 1·20", and Mercara 1·18" on the 19th ; Hyderabad 1·93", Sholapur 0·99" and Akola 0·74" on the 20th ; Raichur 1·36", Hyderabad 1·04" and Belgaum 0·38" on the 21st ; Hyderabad 0·20" on the 22nd ; and Kurnool 0·45" and Bellary 0·25" on the 24th. On Sunday, the 21st, a slight storm developed over the United Provinces, and drifting eastward gave rise to rain over Bengal, Orissa and Assam between the 22nd and 24th. The principal amounts in these areas were :—1·67" at Calcutta, 1·41" at Burdwan, 1·05" at Chaibassa, 1·08" at Hazaribagh and 1·29" at Balasore on the 22nd ; 0·60" at Balasore and 0·25" at Bogra on the 23rd ; and 0·94" at Narayanganj and 0·82" at Balasore on the 24th. Finally the weather was slightly unsettled over the north-west Himalayas on the last two days of the period under review, but the accompanying snowfall on the hills was generally unimportant, and in the submontane area the only rainfall reported was a few drops at Bareilly.

The rainfall table shows appreciable rain during the week on the Burma coast, over Assam, Bengal, Orissa, the Simla hills, the West Coast, the West Satpuras, the Deccan and South India and little or none elsewhere. The average actual rain varies from 2·27" in Hyderabad and 1·43" in Burdwan to 0·10" in Assam, and over the greater part of Bengal, Orissa and the Peninsula (except the East Coast) the week's rainfall exceeded the normal. The cold weather rainfall to date is normal or in excess over Burma, Assam, the greater part of Bengal, Orissa, the Simla hills, the North-west Dry Area and a large part of the Peninsula, but is very deficient over the United Provinces, the Punjab, eastern Rajputana, Central India, Gujarat, the Central Provinces and the east coast of the Peninsula.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 25th January 1906.			Rainfall data from 1st December 1905 to 25th January 1906.			Seasonal percentage departure from normal.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9	10
		Inches.	Inch.	Inches.	Inches.	Inches.	Inches.		
1(a). Bay Islands	Port Blair	0	0·28	—0·28	15·01	7·50	+ 7·51	+100	+108
1. Burma Coast (Rangoon).	...	0·11	0·09	+0·02	1·47	0·47	+ 1·00	+213	+258
2. Burma Wet (Bhamo)	...	0	0·07	—0·07	1·48	0·52	+ 0·96	+185	+229
3. Burma Dry (Mandalay).	...	0	0·01	—0·01	1·41	0·42	+ 0·99	+236	+244
4. Delta of Bengal	Narayanganj	0·32	0·17	+0·15	1·18	0·72	+ 0·46	+ 64	+ 56
	Calcutta	0·02	0·13	+0·49	1·02	0·40	+ 0·62	+155	+ 48
5. Brahmaputra Valley (Sibsagar).	...	0·10	0·24	—0·14	1·00	0·99	+ 0·01	+ 1	+ 20
6. Himalayas and Sub-Himalaya, East.	Dinajpur	0·15	0·17	—0·02	0·51	0·45	+ 0·06	+ 13	+ 29
	Darbhanga	0·02	0·22	—0·20	0·02	0·51	— 0·49	— 96	—100
	Bahraich	0·02	0·34	—0·32	0·26	1·10	— 0·84	— 76	— 68
7. Indo-Gangetic Plain, East.	Burdwan	1·43	0·11	+ 1·32	2·31	0·29	+ 2·02	+697	+389
	Patna	0·17	0·20	— 0·03	0·25	0·60	— 0·35	— 58	— 80
8. Himalayas and Sub-Himalaya, West.	Simla	0·25	0·89	—0·64	4·52	3·50	+ 1·02	+ 29	+ 64
	Ludhiana	0	0·62	—0·62	1·24	2·31	— 1·07	— 46	— 27
9. Indo-Gangetic Plain, West.	Cawnpore	0	0·23	—0·23	0·04	0·98	— 0·94	— 96	— 95
	Lahore	0	0·35	—0·35	0·28	1·33	— 1·05	— 79	— 71
10. N.-W. Dry Area (Bikaner).	...	0	0·23	—0·23	1·08	0·87	+ 0·21	+ 24	+ 69
11. Baluchistan (Quetta)	...	0·16	0·35	— 0·19	4·45	2·15	+ 2·30	+107	+138
12. East Coast, North	Waltair	0	0·03	—0·03	0·05	1·13	— 1·08	— 96	— 95
	Cuttack	1·03	0·16	+0·87	1·26	0·58	+ 0·68	+117	— 45
13. East Satpuras	Ranchi	0·99	0·10	+0·89	1·12	0·38	+ 0·74	+195	— 54
	Raipur	0·01	0·10	—0·09	0·01	0·54	— 0·53	— 98	—100
	Jubbulpore	0·01	0·13	—0·12	0·02	0·94	— 0·92	— 98	— 99
14. Central India Plateau	Jhansi	0	0·20	—0·20	0·12	1·12	— 1·00	— 89	— 87
	Jaipur	0	0·18	—0·18	0	0·66	— 0·66	—100	—100
	Indore	0	0·08	— 0·08	0·01	0·40	— 0·39	— 98	— 97
15. West Coast	Calicut	1·11	0·22	+0·89	1·92	2·75	— 0·83	— 30	— 68
	Bombay	0·22	0·01	+0·21	0·28	0·14	+ 0·14	+100	— 54
16. Gujarat	Ahmedabad	0	0·01	—0·01	0·04	0·08	— 0·04	— 50	— 43
	Rajkot	0	0·02	—0·02	0·06	0·11	— 0·05	— 45	— 33
17. West Satpuras (Akola).	...	0·26	0·06	+0·20	0·26	0·77	— 0·51	— 66	—100
18. Deccan	Bellary	0·39	0·03	+0·36	1·23	0·57	+ 0·66	+116	+ 56
	Bijapur	0·85	0	+0·85	0·85	0·27	+ 0·58	+215	—100
	Hyderabad	2·27	0·03	+2·24	2·34	0·13	+ 2·21	+1700	— 30
19. South India	Mysore	0·41	0·02	+0·39	0·66	0·30	+ 0·36	+120	— 11
	Madura	0·68	0·11	+0·57	1·71	2·88	— 1·17	— 41	— 63
20. East Coast, South (Madras).	...	0·07	0·35	—0·28	5·26	10·70	— 5·44	— 51	— 50

W. L. DALLAS,

for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,

Secretary to the Government of India.

SIMLA:

The 25th January 1906.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 20th January 1906.

Burma.—The rainfall of the week was:—one inch 21 cents in Mergui and amounts varying from 3 cents to 44 cents in Thayetmyo, Toungoo, Pegu, Prome, and Tavoy. Reaping of wet weather paddy is completed in four more districts and threshing is now in progress in Kyaukpyu, Hanthawaddy, Prome, Bassein, Henzada, Toungoo, Tavoy, and Myitkyina. Ploughing for dry weather paddy is completed in the Monywa township of Lower Chindwin. Sowing of island crops is completed in the Magwe township and reaping of jowar and millet is progressing in the Yenangyaung sub-division of Magwe. The condition of the standing crops is good. The price of paddy has fallen considerably in Tharrawaddy and Bassein and slightly in Thayetmyo, Pakokku, and Yamethin, it has risen slightly at Prome and in the Southern Shan States; elsewhere it is unchanged.

Eastern Bengal and Assam.—The weather is cold and cloudy. There was slight rain in Pabna, Bogra, Faridpur, Bakarganj, and in most of the Assam districts. Pruning of tea is in progress. Harvesting of winter rice is nearly finished and the sowing of spring crops continues. The outturn of winter rice and the prospects of other crops are generally fair. Fodder is insufficient in parts of Sylhet and the Khasi and Jaintia hills. Prices of common rice:—Rangpur 17¼; Tezpur and Sibsagar 14; Malda 11½; Rampur Boalia, Noakhali, Chittagong, Silchar, and Dibrugarh 11; Dinajpur and Bogra 10½; Jalpaiguri, Barisal, Comilla, Rangamati, Gauhati, Nowgong, and Tura 10; Faridpur 9 to 10; Sylhet 9¾; Pabna 9¼; Dacca and Dhubri 9; and Mymensingh 8¾ seers per rupee.

Bengal.—Rain was fairly general in the Burdwan and Presidency Divisions, but scattered in Bihar, Orissa and Chota Nagpur. Though the recent rain has done much good to the standing crops, more rain is wanted in parts of Bihar. The harvesting of *aman* paddy is practically over. Sugarcane-pressing is going on. Spring crops are doing well. Hailstorms are reported from the districts of Monghyr and Bhagalpur; slight damage by frost is also reported from parts of Palamau. Prospects are otherwise good. Fodder is sufficient except in parts of the Darbhanga district. The water-supply is sufficient. The price of common rice has an upward tendency; it has risen in thirteen districts and has fallen in three. The price is somewhat high in parts of Burdwan, Midnapur, the 24-Parganas, Nadia, Jessore, Khulna, Muzaffarpur, Monghyr and Purnea.

United Provinces.—No rain fell during the week except a slight sprinkling in Ghazipur; it is required everywhere, and especially in Bijnor, Muttra, Mainpuri, Budaun, Ballia, and the Bundelkhand districts where crops in unirrigated tracts are suffering for want of moisture. In Allahabad the absence of rain is causing alarm. Wells are being dug in Shahjahanpur and irrigation continues where practicable. Sugarcane is being pressed and the weeding of the poppy crop is in progress. Injury to crops by frost is reported in 14 districts and by insects in Moradabad and Bulandshahr. Cattle are suffering from the want of fodder in Agra, Mainpuri, and Jalaun. Supplies are adequate but prices continue high and have risen and are still rising in 22 districts. The numbers on relief works in Jalaun have risen to 29,137, and those in receipt of gratuitous relief to 17,305; in Jhansi and in Muttra which was declared a famine district on the twentieth instant the numbers on relief works were 5,977 and 4,730, respectively. In Cawnpore the numbers on test works were 907; the existence of famine is to be declared in the Bhognipur and Ghatampur tahsils of this district with effect from the twenty-sixth instant.

The weekly report on the famine and scarcity in the United Provinces is as follows:—Famine is confined to the Jalaun and Jhansi districts, but it has also been declared in Muttra from the 20th instant and in two tahsils of Cawnpore from the 26th. In Jalaun the re-opening of the Betwa Canal has benefited crops on the Hamirpur Branch and so far as the water goes an average outturn is secured. Fodder is very scarce; grain is being cut in places for fodder. The health of the workers is good in both districts but cases of small-pox occur on the works in Kalpi and Konch; the disease is not confined to the works. In Jalaun a sixth departmental work has been opened and another is being arranged for. In Jhansi village relief commenced on the 22nd. Prices: —Jalaun maize 12 seers; Jhansi juar 23 seers per rupee. The numbers on relief were as follows:—Jalaun, on works 29,000, on gratuitous relief 27,000, total 56,000: Jhansi on works 5,000, dependants 1,000, total 6,000. Test works will be opened in Hamirpur and Unao. The failure of the winter rains causes increasing anxiety.

Punjab.—There was no rain during the week. Prices show a tendency to rise; wheat is rising in Rohtak, Ferozepore, Lahore, Amritsar, Shahpur, Rawalpindi, and falling in

Gurgaon. Pressing of sugarcane and threshing of *toria* (brassica campestris) are in progress, also sowing of melons in Delhi. Sowing operations are finished in Mianwali. The standing crops are average on irrigated lands, on unirrigated lands they are bad in the Delhi division and average to below average elsewhere. Rain is urgently wanted. The outturn of *toria* is average and of sugarcane below average. Frost and cold winds have damaged rape and gram in certain districts to a small extent, also sugarcane slightly in Delhi. Locusts have appeared in Hissar, Mianwali and Multan and have done slight damage in the latter district. Turnips have been damaged slightly by insects in Multan. Cattle are weak from want of proper nourishment in Rohtak, Gurgaon, Delhi, Ambala, Sialkot, and Mianwali. Fodder is very scarce in many districts and leaves of trees, prickly shrubs and sugarcane tops are being used as substitutes. The canal supply is poor in Delh and in parts of Ambala.

North-West Frontier Province.—There was no rain during the week; it is badly wanted in Dera Ismail Khan. The condition of irrigated crops is generally good but that of unirrigated crops is poor in Dera Ismail Khan and the Mardan tahsil of the Peshawar district. Locusts have appeared in the Bannu and Dera Ismail Khan districts and have damaged standing crops in two villages of Tank tahsil. The water-supply is sufficient but there is no irrigation from hill torrents. Fodder is sufficient except in the Daman tract of Dera Ismail Khan. The condition of cattle is poor in the Daman tract, elsewhere it is good. Prices are rising owing to large exports down country and across the border. Prices: wheat 12 to 15; gram 14 to 21; maize 17 to 20; and bajra 15 to 20 seers per rupee.

Jammu.—There was slight rain at Assahli and Ramban during the week. Prices are fluctuating. Wheat sells from 13 to 22 and maize 16 to 36 seers per rupee. The condition of the standing crops is good. Fodder is sufficient. Rain is badly wanted.

Kashmir.—It has been snowing since the 23rd instant and the weather is bitterly cold. Prices are stationary.

Rajputana.—The spring crops are being watered or weeded; the cultivated area is generally restricted and the failure of the winter rains is causing anxiety. Slight damage from frost is reported from parts of Mewar, and Kishangarh. The condition of cattle is poor in North Mewar, Jaipur, Kishangarh, Alwar, Karauli, Bharatpur, and parts of Marwar; in these tracts and in Tonk, Dholpur, Ajmer-Merwara and parts of Kotah pasturage and fodder are very insufficient. There has been a considerable rise in prices during the week in Marwar, Sirohi, Partabgarh, Kishangarh, Alwar, Karauli, Merwara, and Bharatpur varying from 1 to 2½ seers in the rupee; also less noticeably in Jaipur and Ajmer; elsewhere the prices are steady. Prices are generally much above the normal; the highest price is in Karauli, *viz.*, 10 seers per rupee. The water-supply is failing in parts of Kotah, Jhalawar, and Dholpur. Famine has been declared in Bharatpur. The numbers on famine relief were as follows:—Ajmer-Merwara 38,142; Native States:—21,282. The numbers on test works were as follows:—North Mewar 1,818, Shahpura 515, Tonk 299, Jaipur 3,187, Alwar 1,370; on gratuitous relief:—North Mewar 481; grand total 67,094 or an increase of 3,213.

The weekly report on the famine and scarcity is as follows:—Ajmer-Merwara:—on works Ajmer 13,044, Merwara 12,836, on gratuitous relief Ajmer 5,941, Merwara 6,321, total 38,142 or an increase of 2,639. Prices are much above the normal and have risen. The price of the staple food and grain is:—Ajmer 11⅜ and Merwara 11⅝ seers per rupee. The failure of the winter rain is causing anxiety. People are resorting freely to the works. The physical condition of the people on relief is fair to good. There is no wandering or large influx of foreigners. The public health is good. Relief measures are adequate. Clothing is being distributed from charitable funds. Native States:—the famine area now includes Bharatpur; the numbers on relief were as follows:—Marwar: on works 2,457, on gratuitous relief 1,774, total 4,231; Kishangarh: on works 2,045, on gratuitous relief 2,275, total 4,320; Karauli: on works 2,206, on gratuitous relief 807, total 3,013; Bharatpur: on works 6,997; on gratuitous relief 1,011, total 8,008; Dholpur: on works 1,189, on gratuitous relief 521, total 1,710. Prices:—Marwar 12¼; Kishangarh 12¼; Karauli 10, Bharatpur 12; and Dholpur 13½ seers per rupee. The distress is severe in Central Bharatpur. Relief arrangements are generally sufficient; in Karauli progress is being made towards the provision of works. There is no epidemic prevalent. A charitable committee is working at Jodhpur and one has just been organised at Karauli.

Central India.—There was no rain during the week. The irrigation of spring and harvesting of autumn crops are in progress. The standing crops are fair in parts of Indore, Bhopal, Malwa and Bhopawar, and indifferent in Baghelkhand. Rain is badly wanted in Bundelkhand. Irrigated spring crops in parts of Gwalior are normal. The probable outturn is average in parts of Indore and Bundelkhand; fair in Bhopal; below average in Baghelkhand and Malwa. Winter rains are needed in Bhopawar. The crops have been slightly damaged by cold in parts of Gwalior, Indore, Bhopal, Baghelkhand, Malwa and Bhopawar. Agricultural stock is bad in parts of Gwalior and in north of

Bundelkhand. Pasturage is bad in parts of Gwalior and scarce in north of Bundelkhand. Prices are steady in Gwalior and Indore; rising in Bhopal, Bundelkhand, Malwa and Bhopawar; continue high in Baghelkhand. Opium has suffered slightly from frost in parts of Malwa.

The general position in Gwalior and Bundelkhand is unaltered. In Gwalior the numbers on relief were:—on works 24,000, on gratuitous relief 2,000, total 26,000; Datia and Samthar: on relief works 4,000, on gratuitous relief 900, grand total 30,900.

Central Provinces.—Slight to moderate rain has fallen in ten districts; the heaviest fall 1⅜ inches was in Yeotmal on the Mandla district. The rain was accompanied with hail in places but no damage is apprehended. These showers have done some good but more rain would be beneficial especially to crops on light soils. The threshing of autumn crops and picking of cotton have almost been completed. Prices show a tendency to rise in the northern districts; the prices of wheat and gram have risen by two seers per rupee in Seoni and that of juar by two seers in Amraoti; elsewhere prices are steady or fluctuate slightly.

Baroda.—The numbers on relief during the week were as follows:—on works 2,778; on gratuitous relief 187; total 2,965.

Bombay.—There was moderate to heavy rain in Satara, Ahmednagar, Poona, Dharwar Belgaum, Bijapur, Kanara and Kolhapur; the rain has been of but little benefit to the standing crops and in some places has even done harm but has improved the water-supply in parts in most places. The autumn harvest is over and in Khandesh and parts of the Deccan cotton picking is finished. In the Deccan and Karnatak the outturn of the autumn harvest has nowhere been normal and in most parts the crop has either failed or was generally poor. The cultivated spring area in the Deccan and Karnatak is much below normal; in Sind, Gujarat and the Konkan spring crops are generally in good condition and the outturn will probably be normal or a little less, but frost has done a little damage in the Panch Mahals and Baroda. Cotton is generally in good condition except in Cutch but has been slightly damaged in places by frost and rain. Cattle are in good condition except in parts of Karachi, Ahmednagar, Sholapur, Satara, Kolhapur, and the Karnatak. Fodder continues scarce in places but grass is being imported into the Deccan and Karnatak by Government agency. The water-supply which was running short has not despite the recent rain been much improved in the Deccan and Karnatak and is generally scarce; grants for its improvement have been made. The increase in the prices of staple grains is generally maintained at from 20 to 50 per cent. over the normal in the Deccan and Karnatak; there is a considerable increase in Gujarat, but prices still approxmiate to the normal in the Konkan. Famine has been declared in Bijapur and Belgaum. The daily average number on relief works in Belgaum was 1,700 and dependants 501. On test works the numbers were:—Ahmednagar 338; Satara 213; Bijapur 461; Belgaum 180; Jath 55; Aundh 48; total 1,295. The daily average numbers on gratuitous relief were:—Ahmednagar 1,451; Poona 176; Sholapur 132; Bijapur 1,686; Belgaum 2,656; Jath 181; Daphlapur 43; total 6,325. The demand for employment on test works is not yet keen despite the great dearth of agricultural employment. Emigration in search of labour from Ahmednagar, Poona, Sholapur, Bijapur, and Jath to Bombay, Moglai, and elsewhere continues, but steps are being taken to extend relief measures to check further emigration to Moglai and Berar which cannot provide employment much longer. Labouring classes find employment in Bombay where the demand is keen. One thousand labourers from Nasik are employed on grass operations in Thana and cotton ginning in Ahmednagar affords employment to large numbers temporarily. There is no aimless wandering; the condition of cultivators and labourers is causing anxiety in parts of Ahmednagar, Bijapur, and Belgaum but there is no marked deterioration.

Hyderabad.—There was good rain in Hyderabad, Raichur, Kalabgur and reports as to its effects are awaited. The early rice harvest is nearly completed. Spring crops are being harvested in ten taluqs; in thirty-four others the crop has withered, is withering, or is in bad condition. The late rice sowings continue and more sowings are expected as a result of the recent rain. The attendance on road works in the affected taluqs amounted to 1,095 persons. A total sum of nearly rupees two and a half lacs has been sanctioned for agricultural and drinking water wells. Fodder scarcity exists in twenty-seven taluqs and water scarcity in fifteen. The price of jowar has risen from one to four seers in fourteen taluqs and fallen from half to two seers in four. Prices:—wheat 9⅜, coarse rice 7½, jowar 16 seers per rupee.

Mysore.—There was slight rain throughout the Province during the week. Prices are steady. The crops are in fair condition but prospects are indifferent in Tumkur. Cattle are healthy except in parts of Tumkur. The water and fodder supply is scanty in parts of Tumkur, Mysore, Hassan, Shimoga, and Chitaldroog.

Coorg.—Rainfall 2 inches 29 cents. Picking of coffee and reaping of rice continue. Prices of food grains are normal. The water and fodder supply is sufficient.

Madras.—There was no rain in Bellary and the Circars with exception of Guntur; it was heavy in North Arcot, Chingleput, Nellore, the Nilgiris, Madras and South Arcotr; good in Trichinopoly, Cuddapah, Tanjore, Madura, Salem, and Malabar; and slight to fair elsewhere. Irrigation supplies are insufficient in parts of the Circars, Bellary, Anantapur, and the central and southern districts. Ploughing, sowing, weeding, and transplanting are in progress. The standing crops are generally fair but some in parts of Bellary, Coimbatore, and Malabar require more rain and some in parts of Tanjore, Madura, and Tinevelly are withering. Harvests continue with outturn poor to normal and bumper. Pasture is sufficient everywhere except in parts of the Circars, Bellary, Anantapur, and Coimbatore. Fodder is scanty in parts of Godavari, South Arcot, Coimbatore, Tanjore and Madura. The condition of cattle is generally good. The price of rice is stationary in nine districts; has fallen in eight; and has very slightly risen in six. The prices of millets have fluctuated as follows:—ragi is stationary in seven districts; has fallen in four; and has slightly risen in ten. Cholam is stationary in four districts; has fallen in five; and has slightly risen in five. Cumbu is stationary in six districts; has fallen in four; and has slightly risen in five.

J. WILSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

LADAKH TRADE REPORT FOR THE YEAR ENDING 31st MARCH 1905.

Merchandise coming from Chinese Turkestan and Tibet is called Imports. Merchandise coming from the Punjab is called Exports.

Merchandise bound for the Punjab is called Imports to Punjab.

Merchandise bound for Central Asia is called Exports to Central Asia.

The total value of the Imports and Exports for the year 1904-05, amounted to R32,16,849 against R23,72,778 during the previous year, showing an increase of R8,44,071. The figures stand as follows:—

	R
Imports	17,84,856
Exports	14,31,993

The Imports show a large increase in value by R7,31,367, and the Exports by R1,12,704, over the figures of the previous year.

The large increase in imports is made up as follows. Imports from Chinese Turkestan rose in value by R6,06,273, and those from Tibet by R1,25,094.

2. The following is a comparative statement showing the value of Imports and Exports during the past five years:—

—	I. 1900-01.	II. 1901-02.	III. 1902-03.	IV. 1903-04.	V. 1904-05.
	R	R	R	R	R
Imports from Central Asia into Ladakh . . .	10,95,293	12,80,668	9,87,479	9,47,718	15,23,217
Exports from British India to Ladakh	9,91,347	13,14,149	11,84,163	12,67,978	13,52,229
TOTAL .	20,86,640	25,94,817	21,71,642	22,15,696	*28,75,446

* This is done as the figures are not included in those of former years.

These figures do not include the local trade with Chang Tung, which amounted this year to R3,41,403, *viz.*:—

	R
Imports	2,61,639
Exports	79,764

and which, if included, would bring the total trade up to a value of R32,16,849.

These figures show that the year under report was very prosperous, and compared favourably with previous years.

3. The following table shows at a glance the value of the chief articles under which a marked increase or decrease in value of Imports or Exports have occurred during the year :—

Names of Articles.	IMPORTS. Increase. (Between 1904-1905 and 1903-1904.)	IMPORTS. Decrease. (Between 1904-1905 and 1903-1904.)	IMPORTS. Nett.
	R	R	R
1. Horses, ponies and mules.	16,210	...	...
2. Sheep and goats	5,898	...	...
3. Cotton, manufactured piece goods, Foreign.	1,375	...	...
4. Charas	...	9,286	...
5. Medicines, other kinds	...	1,714	...
6. Hides of cattle	1,574	...	...
7. Skins of sheep, goats and small animals.	...	1,704	...
8. Turquoises and precious stones.	...	10,517	...
9. Musk	...	8,340	...
10. Namdahs	...	2,778	...
11. Carpets	8,010	...	...
12. Silk, Raw	4,12,783	...	...
13. Silk, Manufactured, Foreign.	4,238	...	...
14. Lhassa Brick Tea	16,909	...	...
15. Wool, Raw including Pasham.	1,57,436	...	...
16. Manufactured piece goods, Indian.	...	3,183	...
17. All other articles of merchandise manufactured.	...	1,819	...
18. Treasure	1,44,075	...	...
	+ 7,68,508	− 39,341	+ 7,29,167

Names of Articles.	EXPORTS. Increase. (Between 1904-1905 and 1903-1904.)	EXPORTS. Decrease. (Between 1904-1905 and 1903-1904.)	EXPORTS. Nett.
	R	R	R
1. Horses, ponies and mules.	17,410	...	...
2. Cotton manufactured piece goods, European.	59,841	...	...
3. Drugs and medicines	...	22,301	...
4. Indigo	...	1,200	...
5. Fruits and vegetables	13,036	...	...
6. Rice, husked	8,179	...	...
7. Grim	...	1,937	...
8. Flour of grim	...	1,636	...
9. Skins of sheep, goats and small animals.	5,358	...	...
10. Turquoises and precious stones.	...	6,904	...
11. Coral	...	46,640	...
12. Leather, unmanufactured.	...	18,303	...
13. Brass and copper	4,454	...	...
14. Iron	...	2,585	...
15. Materials, other kinds	2,020	...	...
16. Petroleum	3,187	...	...
17. Oils, other kinds	1,780	...	...
18. Ghee	8,202	...	...
19. Other saline substances.	6,000	...	...
20. Silk manufactured piece goods, European.	61,411	...	...
21. Silk manufactured piece goods, Indian.	8,288	...	...
22. Spices	51,310	...	...
23. Tea, Indian	...	6,643	...
24. Chinese Tea *viâ* India.	3,928	...	...
25. Wool manufactured piece goods, European.	...	7,677	...
26. All other articles of merchandise manufactured.	10,632	...	...
27. Treasure	...	35,785	...
	+ 2,65,036	− 1,51,611	+ 1,13,425

Turning first to Imports.

4. ***Ponies and mules.***—Show an increase in number by 95, and a rise in value from R69 to R84. This is not in agreement with the statement shown by Mr. Macartney in his report for this year, but I would point out that his figures are registered at Yarkand, while a good many of these animals came from Khotan, that is, from south of the place of registration. The fact that the Khotan trade is not registered accounts for a good many discrepancies between this Trade Report and that of the Special Assistant at Kashgar.

Sheep and goats.—Show an increase in value by R5,898. These are chiefly used as transport animals for the trade from Western Tibet and Chang Tung, and as the value of the Imports from these places considerably exceeded the Exports, a large number of these animals were sold off in Leh and Kashmir.

Foreign Cotton Manufactured piece goods.—There is a rise in quantity and value over the figures of last year by 911 pieces and R1,375. There was a large demand in Leh, and owing to the small quantity imported during the previous year the price rose from 14 annas to R1-4 per piece.

Drugs and Medicines. Charas.—The figures are as follows :—

	Mds.	Value. Rs.
1904-05	4,677	2,23,674
1903-04	4,939	2,32,960

They show that the amount and value remain much the same as last year. In this connection I quote an extract from the Diary of the Special Assistant for Chinese Affairs in Kashgar.

"Munshi Buniad Ali, Newswriter, Yarkand, reports that, owing to storms on the Leh Yarkand route, 205 transport animals are believed to have been lost this season, and that there should now be 200 to 250 bags of Charas lying on the road to Leh, and some 200 loads of Indian piece goods lying between Leh and the Karakoram Pass."

As a matter of fact the number of bags of Charas abandoned between the Karakoram and Sasser passes last year, owing to the exceptionally early snow fall, amounted to 144, or 216 maunds. These will be brought in this year. If these are taken into consideration it will be seen that the Charas trade, as regards quantity imported, shows practically no decline. I anticipated this in my report of last year. As regards the sale price, matters are different. The average rate prevailing at present in the Punjab is about 33 rupees per maund. Now the value of Charas per maund on arrival in Leh is R47. The cost of carriage per maund to Hoshiarpur amounts to R6, therefore the value has increased to R53 per maund on arrival at that place. If the sale price remains stationary it follows that the trader must lose R20 per maund on all Charas transactions. Mr. Macartney has arrived at the same conclusion in his report. I have enquired carefully into the matter and find that the reason for this slump, which I regard as only temporary, is as follows. In order to anticipate the enhanced duties which took effect from the 1st April 1904, the market was over-stocked. I commented on this in my report of last year. The figures of 1902-03 show this, as over six thousand maunds were then imported. In addition to what is now lying in the Punjab, over 100 maunds are in the ware-house in Leh, waiting for a favourable market. This will naturally not offer itself till the super-abundant stock is worked off, and it is obvious that the retail sellers now hold the market in their hands, and will not raise their purchasing prices, and will compel the merchants to sell at a loss or to hold up their stock. The latter they will not be able to do as long as they continue importing as they are doing. It is their own fault for over-stocking the market in anticipation of enhanced duties. If the importation of Charas seriously declines, as it really should do this year, it would be a great blow to the Central Asian Trade, as Charas forms the main medium of exchange. However, fortunately, raw silk will, for a short time, take its place, for reasons noted below when dealing with that article. Merchants this year should undoubtedly import raw silk very largely in the place of Charas.

Medicines.—There is a decrease in value by R1,714. These are eye medicines and come from Eastern Tibet. The import fell off owing to the Tibet war.

Silk Raw.—The figures for this are very interesting:—

	Mds.	Value.
		R
1904-05	771	5,94,418
1903-04	324	1,81,635

or an increased import of 447 maunds, valued at R4,12,783. As a rule much raw silk is imported into the Punjab from Japan and China. Owing to the Russo-Japanese war no silk was imported from the former country during the past year and little from the latter. The price of silk rose in Amritsar Bazar from R8 to R22 per seer, and thus offered a splendid opportunity for import from Chinese Turkestan. It is anticipated that the demand will be fully maintained this year and will, as I have shown above, compensate the traders for the fall in prices in Charas.

Silk Manufactured (Foreign).—There was also a good market for this, and the value of the trade increased for R4,238.

Hides of Cattle.—There is an increase in value by R1,574. The greater part of these hides are snow leopard skins of which large numbers are imported from Khotan. There was a decline in numbers and value of the skins of sheep and goats imported, by 5,787 skins and R 1,704 respectively.

Turquoises and precious stones.—There is a decrease in value by R10,517. These stones are nearly all Turquoises and are practically monopolised by one merchant. There was a great decrease in the import of Musk pods amounting in value to R8,340, though the actual value per pod rose by R2. These come from somewhere in the direction of Lhassa. The falling off in numbers is attributed to the war last year. I would say it was probably due to the extermination of the Musk deer in the parts from where these pods are imported.

Namdahs.—There is a falling off by 5,023 pieces, and R2,778 in value. It is reported that there was a great demand in Russia, probably on account of the war, as namdahs are most useful for camp and bedding purposes in cold climates.

Carpets.—The import shows an increase to the value of R8,010. The rise in price per piece being from R15 to R20. These are mostly brought down singly for sale by Hajis *en route* to Mecca.

Lhassa Brick Tea.—The import of this rose largely to the value of R16,909 Three hundred and fifty-six maunds being imported against one hundred and ninety-nine last year. There is no doubt this tea is most popular in Ladakh and preferred to Indian Tea in spite of its greater price.

Wool Raw including Pasham.—There is an increase by 5,775 maunds and R1,57,436 in value. This stuff is imported from Yarkand and Changtung.

Wool manufactured.—This is chiefly Lhassa Putto, and there was a decrease in the amount imported amounting to R3,183 in value.

Treasure.—Was imported to the value of R4,64,871, or nearly a lakh and-a-half more than last year. There is an increase by R1,55,547 under the head Russian Gold coins. The reason for the import of these Russian Roubles was fully explained in the "Pioneer" of the 6th April 1903. It may briefly be said that the gold Rouble is a most profitable medium of exchange between the Silver Yambu of Chinese Turkestan and the Rupee of India. I believe also that some of the increase may be attributed to a certain shyness among banks and merchants of upper India to accept Russian Rouble Notes. Mr. Macartney attributes the import of this gold as being partly due to necessary remittances to India owing to the Balance in Trade being in favour of India. From the statistics in this office, however, it would appear the other way about for the year under report, as the Imports from Chinese Turkestan exceed the Exports from India by about one lakh and-a-half. The discrepancy in figures may be accounted for by the fact that a large portion of the trade registered here is not registered in Yarkand, as it comes from south and east of the place, and from Khotan.

For the last three years, however, the balance has been in favour of India, and no doubt remittances have been rendered necessary. It will be interesting to note what will occur this year when the balance is in favour of Yarkand.

Turning to Exports.

5. *Horses, ponies and mules.*—Increased chiefly owing to Hajis returning from Mecca, who purchased these animals in the Punjab and Kashmir and took them with them.

Cotton manufactured piece goods, European.—There is a small decrease in the quantity exported, but an increase in value by R59,841. Last year I pointed out that there was an increase in quantity by 416 maunds and R66,517 in value. The previous year it had been pointed out that this trade had been practically killed by Russian competition as Russian merchants were able to imitate piece goods imported from India, manufacture the same and import them at far less cost into Chinese Turkestan. The fact that the trade still holds its own may be attributed to the war and the dislocation of Russian industries. When matters right themselves however, it appears undoubted that trade in this commodity must die. Since writing last year the new railway to Tashkent and Andijan has been opened, and it is obvious that this must affect the trade from India *viâ* Ladakh seriously. When Russia has regained her equilibrium, and her internal industries are re-established, it is difficult to see how European piece goods carried by sea to Bombay, thence by rail to Rawal Pindi, and thence by pack transport over 500 miles of mountain road over glacier passes, can possibly compete with similar goods practically landed in the country by rail. However, merchants have a spell still in front of them, which they should utilize by pushing on the trade in these goods.

	R
1904-05 . .	4,20,399
1903-04 . .	3,60,558

Medicines.—There is a decrease in value by R22,301. Indigo also decreased in quantity by 12 maunds. There was a large export of fruit, chiefly dried apricots, and also of rice.

Skins and Furs.—There was an increase in value by R5,358. These consist chiefly of fox and other skins, which are much valued in Yarkland for hats. There was a decrease in the export of Coral by 36 maunds, owing to a slightly over-stocked market, but over a lakh's worth was exported. Unmanufactured Leather also showed a decrease. This decrease is likely to continue as the Yarkandis have taken to tanning themselves.

European Manufactured Silks show an increase by R61,411, and Indian Silk by R8,288. The latter comes chiefly from Surat, and the demand in Yarkand is likely to increase.

Indian Tea.—One thousand three hundred and eighteen maunds, valued at R51,205, were exported during the year showing a decrease of 625 maunds. This tea chiefly comes from Palampur, and as the price there last year rose considerably from annas 11 to annas 15 per seer it had more difficulty than ever in competing with Chinese brick tea in Yarkand. I am afraid that the figures for Tea will be very low this year, not owing to the decrease in demand, but to the destruction caused by the earthquake in, and round, Palampur. The question is, however, does the Indian Tea that comes by this road include the whole tea trade of India with Chinese Turkestan? I would be inclined to think not. It must surely be as cheap, and less risky, to ship tea round by the Black Sea, and thence by Transcaspian Railway to Andijan, than to carry it on pack animals over the highest passes and valleys in the world, where the death of a number of pack animals and consequent loss of loads must be taken into consideration, as must also be the fact that the road is only open for five months in the year, and that the early snow fall, as occurred last winter, means the loss of much merchandise. We know that a large quantity of Chinese Tea comes through Leh, having been shipped from China to Bombay to avoid the long overland route from Pekin to Yarkand, although this process still entails the long overland journey from Rawal Pindi to Yarkand. Such Tea showed a further increase this year by R3,928 in value.

6. The following is a statement showing the amount of duty refunded to Central Asian Traders for goods exported in bond during the year 1904-05 :—

Port.	Number of Invoices.	Names of articles.	Amount of duty refunded.
			R a. p.
Bombay	37	Cotton Manufactured piece goods, European	2,369 13 0
"	1	China Cassia Lengea	33 9 7
"	1	Rotterdam Aniline and Antwerp dry Alizarine	56 7 9
"	1	Shanghai Green Tea	37 3 0
		TOTAL .	2,497 1 4
Karachi	1	Matches	8 4 7
	1	Raw Kerosine oil	50 8 10
	3	Liquors, wines and Stores . . .	286 10 2
		TOTAL .	345 7 7
TOTAL .	45	TOTAL .	2,842 8 11

7. Taken on the whole, the past year was a favourable one, and showed that the Trade between India and Chinese Turkestan is being well maintained. The extension of the Russian Railway to Andijan must affect it to its detriment, but the war has given it a period of grace. When the Abbottabad-Srinagar Railway is opened it will, to some extent, counteract the Tashkent extension. But still the worst portion of the road will remain as before. For the next few years the results should be good, though it is difficult to ascertain yet how far the destruction in Kangra and Kulu will affect that portion of the trade which comes through Lahaul.

8. Some five miles of new road leading to a suspension bridge over the Shyok river were opened last year, thus enabling traders to avoid the difficult and dangerous fording at Tsati. The bridge was nearly destroyed just after it had been opened, by a flood caused by a glacier blocking the upper reaches of the river, and then bursting. The bridge was, however, thoroughly repaired. Several minor improvements were carried out also.

9. I notice that Mr. Macartney in his report for this year notes that traders complain that only one rupee's worth of grain is allowed for each pony at Panamik to last it for the eleven marches to Shahidulla. I do not understand how this misconception arose. The supply at Panamik, the last stage on the Yarkand road, has to be watched most carefully in order to make it last through the season. It is here that traders take in supplies to last them over the eleven marches of uninhabited country to Shahidulla. The Joint Commissioners last year issued an order that each trader was to be allowed to purchase two seers per diem for each pony. In this connection I would invite a reference to what Colonel A. E. Ward, who knows the conditions thoroughly, writes in his guide to Ladakh. Writing in 1894 in regard to this very portion, he says "Ponies suffer greatly and often die;" "they spin round and fall down dead;" * * * *; animals over-fed with grain are the greatest sufferers, and experienced traders, who are continually crossing, give small feeds, *never exceeding, in all, two seers per diem.*

10. A very large number of Hajis have passed through this year returning from Mecca. These men went to Mecca *viâ* the Transcaspian Railway and Constantinople, and returned *viâ* Bombay. Over 600 have passed with 540 ponies. Many were absolutely destitute and have had to be provided with funds to enable them to proceed on their journey. I sincerely hope they will never come in these numbers again. I wrote last year in my report that the great difficulty along this road was the provision of grain to the traders and their ponies. Yet these Hajis, who are absolutely useless, have had to be provided with about one thousand maunds of valuable grain, stored for traders, to enable them to get to their destination. They also appear quite ignorant of horse management, and many of their horses have died *en route*. Some of these men also tore up the planks of a bridge, which I built last year over a ravine on the Sasser pass, to use as fuel. I only received the report long after it was possible to catch them or find out who they were. Till this bridge is repaired traders are suffering great inconvenience.

11. Some interesting rock inscriptions have recently been discovered by Reverend Francke, the Moravian Missionary at Khalsi. They show that the Indo-Yarkand Trade existed 1,200 years ago, and in sufficient amount to make a Customs Revenue profitable. The inscriptions are dedicated to a customs official of that period, and are on rocks overhanging the present main road, and facing the undoubted remains of an old bridge over the Indus, an excellent place for tapping all the trade that passed.

S. B. PATERSON, Captain,
Assistant to the Resident in Kashmir for Leh.

TABLE I.

Serial number.	Names of Articles.		A.—IMPORTS FROM CENTRAL ASIA INTO LADAKH.					
			Chinese Turkestan.		Tibet.		Total.	
			Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
				R		R		R
1	Animals living (for sale)—							
	(a) Horses, ponies and mules	No.	640	54,325	3	180	643	54,505
	(b) Cattle	„	...	...	...	...	...	...
	(c) Sheep and Goats	„	...	...	3,396	9,847	3,396	9,847
2	Borax	Mds.	...	...	168	420	168	420
3	Cotton—							
	(a) Manufactured piece-goods, European	„	...	...	...	...	...	...
	(b) Ditto ditto Indian	„	...	...	...	...	...	...
	(c) Ditto ditto Foreign	„	7	946	...	...	7	946
	(d) Ditto ditto Pieces	„	1,620	2,024	...	...	1,620	2,024
4	Drugs and Medicines—							
	(a) Charas	Mds.	4,677	2,23,674	...	...	4,607	2,23,674
	(b) Othe kinds	„	11	317	...	740	11	1,057
5	Dyeing materials—							
	(a) Indigo	Mds.	...	...	...	...	...	...
	(b) Madder	„	...	...	...	...	...	...
	(c) Other kinds	„	...	...	...	...	...	...
6	Fruits and vegetables	„	15	907	...	...	15	907
7	Grain and pulse—							
	(a) Rice husked	Mds.	...	...	...	10	...	10
	(b) Flour of gram	„	...	...		...	...	...
8	Hides and Skins—							
	(a) Hides of cattle	Pieces.	96	1,440	158	474	254	1,914
	(b) Skins of sheeps, goats and small animals	„	99	532	4,394	1,098	4,493	1,630
9	Jwellery, including precious stones—							
	(a) Turquoises and precious stones	Mds.	1,023	1,562	12,000	12,000	13,023	13,562
	Beads	„	2	...	...	...	2	...
	(b) Coral	„	...	200	...	...	...	200
10	Leather—							
	(a) Unmanufactured	Scores.	172	432	...	...	172	432
	(b) Manufactured	Pairs.	211	633	...	...	211	633
11	Metals and manufacture of metals—							
	(a) Brass and copper	Mds.	...	14	2	160	2	174
	(b) Iron	„	...	...	...	...	...	...
12	Musks	Pods.	...	...	150	3,000	150	3,000
13	Namdahs and carpets—							
	(a) Namdahs	Pieces.	12,476	37,172	...	...	12,476	37,172
	(b) Carpets	„	696	13,920	...	...	696	13,920
14	Oils—							
	Petroleum	Mds.	...	...	...	...	...	...
15	Provisions—							
	Ghee	Mds.	...	...	15	590	15	590
16	Salt—							
	Tibetan	Mds.	...	...	3,394	6,789	3,394	6,789
17	Saltpeter and other Saline substances	„	...	...	...	...	...	...
18	Silk—							
	(a) Raw	Mds.	771	5,94,418	...	...	771	5,94,418
	(b) Manufactured, piece-goods, Foreign	Pieces.	1,851	6,501	30	38	1,881	6,539
19	Spices	Mds.	12	1,?00	...	...	12	1,200
20	Stationery	„	1	150	...	...	1	150
21	Sugar—							
	Refined	Mds.	...	...	...	...	...	...
22	Tea—							
	(a) Lhassa, Brick tea	Mds.	...	...	356	35,771	356	35,771
	(b) Indian tea	„	...	...	...	...	...	...
23	Tobacco	„	...	...	...	...	...	...
24	Wool—							
	(a) Raw, including pasham	„	498	23,255	11,821	2,81,670	12,319	3,04,925
	(b) Manufactured piece-goods, European	Yds.	...	...	...	...	...	...
	(c) Ditto ditto, Indian	„	416	256	366	232	782	488
	(d) Shawls	Pairs.	...	...	...	...	...	...
25	Yak tails	Pieces.	103	103	302	302	405	405
26	All other articles of merchandise—							
	(a) Unmanufactured	Mds.	...	...	...	...	...	...
	(b) Manufactured	Md.	4	2,591	...	92	4	2,683
		Pieces.	1,116	...	187	...	1,303	...
	Total		...	9,66,572	...	3,53,413	...	13,19,985
27	Treasure—							
	(a) Gold		...	100	...	...	...	100
	(b) Gold dust		...	140	...	6,209	...	6,349
	(c) Silver		...	688	...	...	...	688
	(d) Russian gold coins	No.	2,73,603	4,27,505	...	...	2,73,603	4,27,505
	(e) Silver Yambus	„	6	870	...	...	6	870
	(f) Silver coins	„	...	13,513	...	15,740	...	29,253
	(g) Miscellaneous	„	8	106	...	...	8	106
	Total		...	4,42,922	...	21,949	...	4,64,871
	GRAND TOTAL		...	14,09,494	...	3,75,362	...	17,84,856

LEH;
Dated 16th July 1905.

IMPORTS.

B.—IMPORTS FROM LADAKH INTO BRITISH INDIA.										BALANCE SHOWING DIFFERENCE BETWEEN IMPORTS INTO LADAKH FROM CENTRAL ASIA AND THOSE FROM LADAKH INTO INDIA.	
PUNJAB.						KASHMIR PROPER.		TOTAL.			
Viâ Kulu.		*Viâ Kashmir.*		*Total.*							
Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	R		R		R		R		R		R
140	15,910	181	17,285	321	33,195	12	850	333	34,045	310	20,460
6	240	...	...	6	240	38	1,445	44	1,685	...	...
...	...	...	...	...	...	2,410	7,230	2,410	7,230	986	2,617
181	453	...	...	181	453	...	...	181	453	...	...
...	...	1	75	1	75	31	4,522	32	4,597	...	...
...	...	...	...	...	...	16	1,293	16	1,293	...	...
...	...	1	129	1	129	1	123	2	252	5	694
...	...	1	1	1	1	25	27	26	28	1,594	1,996
3,291	1,52,077	1,174	59,084	4,465	2,11,161	63	3,140	4,528	2,14,301	149	9,373
6	194	4	127	10	321	1	23	11	344	...	713
...	...	...	...	...	...	...	3	...	3	...	...
...	...	...	...	...	...	...	4	...	4	...	...
...	...	...	...	...	...	...	4	...	4	...	...
61	1,487	14	370	75	1,857	4	21	79	1,878	...	...
...	...	...	...	...	...	2	18	2	18	...	...
3	8	...	...	3	8	...	...	3	8	...	...
...	...	131	1,965	131	1,965	65	219	196	2,184	58	...
...	...	1,802	995	1,802	995	7,452	2,962	9,254	3,957	...	...
...	...	501	914	501	914	5,948	5,073	6,449	5,987	6,574	7,575
...	...	...	...	...	...	...	...	...	...	2	...
...	...	...	100	...	100	...	40	...	140	...	60
...	...	...	...	...	...	12	711	12	711	160	...
...	...	6	40	6	40	86	256	92	296	119	337
...	...	...	...	...	...	1	112	1	112	1	62
...	...	...	...	...	...	9	93	9	93	...	...
30	600	...	...	30	600	...	...	30	600	120	2,400
483	1,449	2,709	8,126	3,192	9,575	12,929	38,559	16,121	48,134	...	...
84	1,680	394	7,880	478	9,560	22	435	500	9,995	196	3,925
48	768	...	...	48	768	...	...	48	768	...	...
...	...	...	...	...	...	21	840	21	840	...	...
...	...	...	...	...	...	3,686	7,371	3,686	7,371	...	...
...	...	...	...	...	...	600	6,000	600	6,000	...	...
65	50,640	669	5,10,394	734	5,61,034	...	...	734	5,61,034	37	33,384
160	640	1,053	3,974	1,213	4,614	10	30	1,223	4,644	658	1,895
...	40	...	...	...	40	13	1,257	13	1,297	...	...
2	72	...	...	2	72	...	24	2	96	...	54
...	...	...	...	...	...	5	100	5	100	...	...
...	...	...	...	...	...	249	24,904	249	24,904	107	10,867
...	...	...	...	...	...	19	658	19	658	...	...
...	...	...	...	...	...	...	5	...	5	...	...
2,174	57,158	160	7,529	2,334	64,687	9,439	2,30,168	11,773	2,94,855	546	10,070
...	...	...	...	...	...	61	136	61	136	...	...
180	135	68	55	248	190	...	...	248	190	534	298
12	240	...	...	12	240	2	40	14	280	...	...
10	10	319	319	329	329	1	1	330	330	75	75
...	...	...	...	...	...	...	24	...	24	...	...
...	20	...	1,150	...	1,170	...	212	...	1,382	4	1,301
10	...	1,009	...	1,019	...	441	...	1,460	...	...	...
...	2,83,821	...	6,20,512	...	9,04,333	...	3,38,933	...	12,43,266	...	1,08,156
...	...	...	...	...	...	...	...	...	...	...	100
...	...	...	3,290	...	3,290	...	...	...	3,290	...	3,059
...	...	...	608	...	608	...	...	...	608	...	80
1,560	2,437	2,86,220	4,47,219	2,87,780	4,49,656	...	...	2,87,780	4,49,656	...	...
...	...	3	450	3	450	...	...	3	450	3	420
...	1,170	...	54,367	...	55,537	...	5,954	...	61,491	...	...
...	...	34	444	34	444	...	...	34	444	...	...
...	3,607	...	5,06,378	...	5,09,985	...	5,954	...	5,15,939	...	3,659
...	2,87,428	...	11,26,890	...	14,14,318	...	3,44,887	...	17,59,205	...	1,11,815

S. B. PATERSON, *Captain*,
Assistant to the Resident in Kashmir for Leh.

TABLE II.—

Serial No.	Names of Articles.		A.—EXPORTS FROM BRITISH INDIA — FROM THE PUNJAB. *Viâ Kulu.* Quantity.	*Viâ Kulu.* Value.	*Viâ Kashmir.* Quantity.	*Viâ Kashmir.* Value.	*Total.* Quantity.	*Total.* Value.
				R		R		R
1	Animals, living (for sale)—							
	(a) Horses, ponies and mules	No.	25	4,500	176	10,670	201	15,170
	(b) Sheep and goats	,,	...	...	...	...	...	...
2	Cotton—							
	(a) Manufactured, piece-goods, European	Mds.	1,091	1,63,680	1,737	2,56,319	2,828	4,19,949
	(b) Ditto ditto, Indian	,,	130	11,117	73	5,542	203	16,659
	(c) Ditto ditto, Foreign	,,	...	...	...	...	...	...
	(d) Ditto ditto, Pieces	,,	...	...	...	...	...	...
3	Drugs and medicines—							
	Other kinds	Mds.	285	10,295	270	9,011	555	19,306
4	Dyeing meterials—							
	(a) Indigo	Mds.	81	8,100	273	27,300	354	35,400
	(b) Madder	,,	...	...	...	...	...	...
	(c) Turmeric	,,	30	456	21	338	51	794
	(d) Other kinds	,,	3	345	31	4,795	34	5,140
5	Fruits and vegetables	,,	76	1,158	42	804	118	1,962
6	Grains and pulse—							
	(a) Gram and pulse	Mds.	...	...	5	54	5	54
	(b) Rice, husked	,,	555	5,348	180	1,787	735	7,135
	(c) Gram	,,	...	...	...	...	...	...
	(d) Flour of gram	,,	268	804	...	...	268	804
7	Hides and skins—							
	Skins of sheep, goats and small animals	Pieces	240	1,200	12,183	54,009	12,423	55,209
8	Horns	Mds.	...	...	...	...	...	...
9	Jewellery, including precious stones—							
	(a) Turquoises and precious stones	Beads	...	...	5,107	4,307	5,107	4,307
	(b) Coral	Mds.	36	29,800	67	73,539	103	1,03,339
10	Leather—							
	(a) Unmanufactured	Scores	14	852	623	37,387	637	38,239
	(b) Manufactured	Pairs	63	189	810	2,280	873	2,469
11	Liquors		...	...	...	1,170	...	1,170
12	Metals and manufacture of metal—							
	(a) Brass and copper	Mds.	88	7,046	40	3,128	128	10,174
	(b) Iron	,,	18	216	117	1,718	135	1,934
	(c) Other kinds	,,	15	2,625	11	1,563	26	4,188
13	Musk	Pods	...	...	...	...	...	...
14	Namdahs and carpets—							
	(a) Namdahs	Pieces	...	...	...	...	...	...
	(b) Carpets	,,	...	...	9	180	9	180
15	Oils—							
	(a) Petroleum	Mds.	6	90	174	2,769	180	2,859
	(b) Other kinds	,,	159	2,580	102	1,692	261	4,272
16	Provisions—							
	(a) Ghee	Mds.	46	1,525	1	32	47	1,557
	(b) Other kinds	,,	96	2,400	40	993	136	3,393
17	Salt—							
	Indian	Mds.	...	...	8	89	8	89
18	Saltpetre and other saline substances	,,	...	...	...	...	...	...
19	Silk—							
	(a) Manufactured, piece-goods, European	Yds.	29,560	64,226	57,964	1,28,392	87,524	1,92,618
	(b) Ditto ditto, Indian	Pieces	651	15,245	2,085	42,246	2,736	57,491
	(c) Ditto ditto, Foreign	,,	...	...	...	...	...	...
20	Spices	Mds.	656	65,288	355	33,145	1,011	98,433
21	Sugar—							
	(a) Refined	Mds.	255	4,660	220	4,251	475	8,911
	(b) Unrefined	,,	19	284	10	154	29	438
22	Stationery	,,	4	208	57	3,398	61	3,606
23	Tea—							
	(a) Indian	Mds.	1,023	40,110	292	10,982	1,315	51,092
	(b) Foreign (Chinese tea *viâ* India)	,,	33	4,125	83	10,774	116	14,899
	(c) Lhassa, brick tea	,,	...	...	...	...	...	...
24	Tabacco	,,	128	1,579	27	287	155	1,866
25	Wool—							
	(a) Manufactured, piece-goods, European	Yds.	2,791	6,114	4,214	10,049	7,005	16,163
	(b) Ditto ditto, Indian	,,	80	40	...	324	80	364
		Pieces	...	...	7	...	7	...
		Mds.	...	...	3	...	3	...
	(c) Shawls	Pairs	...	...	...	...	...	...
26	All other articles of merchandise—							
	(a) Unmanufactured	Mds.	...	...	4	181	4	181
		Pieces	...	...	162	...	162	...
	(b) Manufactured	Mds.	37	3,794	183	22,116	220	25,910
		Pieces	25	...	3,281	...	3,306	...
	TOTAL		...	4,59,949	...	7,67,775	...	12,27,824
27	Treasure—							
	(a) Gold		...	...	...	100	...	100
	(b) Gold dust		...	...	...	...	...	...
	(c) Silver		...	...	...	2,400	...	2,400
	(d) Russian Gold coins	No.	...	...	2,387	3,729	2,387	3,729
	(e) Silver, Yambus	,,	...	...	...	...	...	...
	(f) Silver coins	,,	...	37,342	...	19,583	...	56,925
	(g) Miscellaneous	,,	...	...	51	634	51	634
	TOTAL		...	37,342	...	26,446	...	63,788
	GRAND TOTAL		...	4,97,291	...	7,94,221	...	12,91,512

LEH;

Dated 16th July 1905.

EXPORTS.

TO LADAKH.				B.—EXPORTS FROM LADAKH TO CENTRAL ASIA.						BALANCE SHOWING DIFFERENCE BETWEEN EXPORTS TO LADAKH FROM BRITISH INDIA AND THOSE FROM LADAKH TO CENTRAL ASIA.	
KASHMIR PROPER.		TOTAL.		CHINESE TURKESTAN.		TIBET.		TOTAL.			
Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	R		R		R		R		R		R
45	2,740	246	17,910	148	8,900	62	6,720	210	15,620	36	2,29
198	581	198	581	...	...	...	...	...	...	198	581
3	450	2,831	4,20,399	2,272	3,37,096	15	2,090	2,287	3,39,186	544	81,21
20	1,820	223	18,479	18	1,200	112	9,663	130	10,923	93	7,55
...	...	...	...	...	...	21	2,067	21	2,067	...	...
...	...	...	...	...	...	837	931	837	931	...	...
...	...	555	19,306	287	9,920	...	...	287	9,920	268	9,38
...	...	354	35,400	391	39,150	1	90	392	39,240	...	...
94	1,886	94	1,886	...	...	46	920	46	920	48	957
21	350	72	1,144	3	48	...	...	3	48	69	1,09
...	645	34	5,785	27	5,425	1	1,032	28	6,457	6	...
4,565	37,244	4,683	39,206	58	1,150	3,207	27,440	3,265	28,590	1,418	10,61
...	..	5	54	...	...	...	...	..	...	5	5
520	5,287	1,255	12,422	...	5	133	1,328	133	1,333	1,122	11,08
1,509	3,018	1,509	3,018	...	...	1,166	2,333	1,166	2,333	343	68
1,526	4,279	1,791	5,083	...	...	2,085	5,808	2,085	5,808	...	...
10	5	12,433	55,214	9,499	40,664	254	1,227	9,753	41,891	2,680	13,32
4	100	4	100	...	...	...	...	...	...	4	10
...	...	5,107	4,307	200	100	10,125	14,325	10,325	14,425	...	...
...	...	103	1,03,339	110	1,15,088	...	115	110	1,15,203	..	...
69	4,140	706	42,379	662	40,732	126	7,552	788	48,284		...
1,043	2,985	1,910	5,454	23	69	...	...	23	69	1,893	5,3[illegible]5
...	...	...	1,170	...	...	...	...	...	...	..	1,17
23	1,855	151	12,029	...	...	81	6,480	81	6,480	70	5,54
91	1,147	226	3,081	...	...	...	5	...	5	226	3,07
...	...	26	4,188	3	531	...	30	3	561	23	3,62
...	...	...	...	80	1,590	...	...	80	1,590	..	...
123	369	123	369	...	...	218	654	218	654	...	...
20	400	29	580	...	...	88	1,720	88	1,720	...	...
195	3,2[illegible]9	375	6,148	...	...	17	336	17	336	358	5,81
32	548	293	4,820	...	...	17	332	17	332	276	4,4
433	17,196	480	18,753	...	...	27	1,070	27	1,070	453	1,[illegible]
5	130	141	3,523	99	2,483	2	151	101	2,634	40	88
2	15	10	104	..	...	...	...	...	...	10	10
600	6,000	600	6,000	...	..	...	...	...	..	600	6,00
...	..	87,524	1,92,618	78,921	1,82,394	431	1,021	79,352	1,83,415	8,172	9,20
...	...	2,736	57,491	2,543	53,989	31	473	2,574	54,462	162	3,02
...	...	...	...	15	45	821	2,910	836	2,955	...	...
54	5,413	1,065	1,03,846	835	81,332	1	122	836	81,454	229	22,39
91	1,754	566	10,665	117	2,318	36	716	153	3,034	413	7,63
4	56	33	494	...	...	18	270	18	270	15	2
1	37	62	3,643	49	2,732	...	...	49	2,732	13	91
3	113	1,318	51,205	631	24,805	9	327	640	25,132	678	26,07
...	...	116	14,899	57	7,402	...	...	57	7,402	59	7,49
...	...	...	...	6	616	1	60	7	676	.	
271	3,274	426	5,140	...	...	209	2,608	209	2,608	217	2,53
...	...	7,005	16,163	3,134	7,353	1,419	2,884	4,553	10,237	2,452	5,92
1,316	878	1,390	1,242	15	302	560	280	575	582	821	66
...	...	7	..	2	...	...	...	2	...	5	...
...	...	3	...	3	...	...	...	3	..	..	...
92	1,840	92	1,840	11	220	45	900	56	1,120	36	7[illegible]
...	...	4	18[illegible]	...	401	...	...	...	401	4	..
...	...	162	...	882	...	...	...	882	...	...	...
18	609	238	26,519	117	15,891	10	1,771	127	17,662	111	8,85
591	...	1,897	..	1,097		575	...	1,672	..	2,225	...
...	1,10,453		13,38,177		9,84,011	...	1,09,370	.	10,93,381	..	2,88,3
...	...	...	100	...	...	...	...	...	...	.	10
...	1,408	...	1,408	...	...	...	...	...	...	..	1,40
...	...	...	2,400	...	166	...	...	...	166	...	2,234
...	...	2,387	3,729	725	1,133	...	...	725	1,133	1,662	2,59
...	...	...	...	...	...	1	130	1	130	...	...
..	28,620	...	85,545	...	6,068	...	45,782	..	51,850	...	33,695
...	..	51	634	7	91	...	...	7	91	44	54
...	30,028	...	93,816	...	7,455	...	45,912	...	53,370	...	40,57
...	1,40,481	...	14,31,993	...	9,91,469	...	1,55,282	...	11,46,751	...	3,28,960

S. B. PATERSON, *Captain*,

Assistant to the Resident in Kashmir for Le

REPORT ON THE INDO-CHINESE TURKESTAN TRADE FOR THE YEAR ENDING ON THE 31ST MARCH 1905

GENERAL REMARKS.

Statistics.

For some years past, the Kashgar Office has incorporated statistical tables of exports and imports based on information collected from Indian merchants. For the present year, I have discontinued this practice; it having appeared to me that information so acquired is necessarily incomplete on the one side, and confusing on the other, because it generally is at variance with that contained in the statistical tables prepared by the British Joint Commissioner, which undoubtedly are far more accurate than anything of this nature which might be attempted in the Kashgar Office.

Causes of the depression of trade of 1904-05.

The year under review cannot be said to have been a prosperous one. Imports certainly show a marked decline, in comparison with those of the previous twelve-month; and the demand for them in the local markets is not specially active at present. It is, however, satisfactory to note that the causes of the depression appear to be of a transient nature, and such as can be overcome by the Yarkand trade, which shows no considerable vitality just now.

These causes are traceable to the following circumstances:—

(a) Dearness in India of English piece-goods and of Indian tea.

(a) The prices of English cotton piece-goods and of tea were unusually high in India in 1904; and traders, in consequence, did not invest in these commodities to the extent to which they would otherwise have done.

(b) Low exchange value in India of Charas for Indian goods.

(b) The increase of duty on Charas in the Punjab from R2 to R6 per seer, which came into force on the 1st April 1904, had the effect of stiffening prices of such portion of the drug as reached India before that date. Conversely, it had the effect of lowering the Indian prices of such Charas as was imported after the 1st April, that is, in the year under review. The cheapening of Charas, consequent on enhanced taxation, lowered its exchange value for imports from India.

(c) Poverty of consumers in Chinese Turkestan.

(c) In 1903, owing to the then increasing demand for raw cotton in Russian territory, a good deal of land in Kashgaria was diverted from the growth of wheat to the growth of cotton; whilst in 1904, the crops in Kashgaria were especially poor consequent on a scarcity of water. These two circumstances in raising considerably the price of foodstuffs throughout the country, combined to draw money away from the purchase of foreign piece-goods.

(d) Increased supply of Russian goods.

(d) Contrary to all expectations, the Russo-Japanese War, far from reducing the supply of Russian goods in Kashgar, has had the opposite effect of creating a slump in the market; it seems as if the products of the Moscow cotton factories debarred from exportation to the Far East have been diverted towards Central Asia as along the line of least resistance. In Ferghana, prices of piece-goods are said to have fallen by about 20 per cent.; and in Kashgar they have never been as low as they are now. The result of all this is enhanced competition between British and Russian traders.

Imports from India to Chinese Turkestan.

European cotton piece-goods.

The import of European manufactured piece-goods in 1904-05 will probably show a considerable falling-off, as compared with the previous year. Cotton goods were dear in Bombay and for this reason, traders did not invest in them as largely as they might otherwise have done. Moreover, within the last two or three years, Moscow factories have produced several imitations of English piece-goods, for which formerly the Indian trade alone held the monopoly. For instance, a favourite cotton print, known locally as Gulabi chint, and originally English, has been copied in Moscow within the last year; and the same remark may be made with regard to certain muslins, towels, and long cloths. Generally speaking, Russian cotton goods have much improved in quality in late years, and are more liked than the English commodity. The following are the principal English cotton goods imported:—

Long Cloth.—The sale is good, but owing to its high price in India and consequent dearness locally, the demand is restricted.

Muslins.—The above remark equally applies to these.

Dhoties—have fallen in favour, muslins having somewhat taken their place.

Handkerchiefs—are in fair demand. They are also imported now from Russia; but for the last two years, owing to a temporary falling-off in the supply of the Russian article, the Indian trade has again got the upper hand. It is estimated that the import of 1904-05 is double of that of the previous year.

Alwan.—This red cotton cloth is much liked here, and is largely used in the making of female garments. It has, however, to maintain a sharp competition with the Russian shalpar—a cloth of a similar texture. The 1904-05 import of Alwan will probably show an improvement over that of 1903-04.

Gauzes—are much less imported than in former years, and sustain a competition with a Russian cotton print known locally as Aghabano.

Damas.—For the last four years, the demand for this cloth (a sort of calico) has been on the increase; and the supply from India has kept pace with the demand, in spite of the fact that a similar article is supplied by Russia, which, owing to the fastness of its colour, is more liked than the English, the dyeing of which is said to be defective.

Flannelettes.—The present year's import of flannelettes will probably show an increase over that of 1903-04. But the demand is not active.

Chintz.—About a decade ago, chintz was a most important item amongst the imports from India, and then the competition from Russia was far from being as severe as it is now. Circumstances have, however, undergone a complete change. The markets of Chinese Turkestan are simply surcharged with Russian cotton prints, which are now superior in quality and low in price, compared with the English production. Of the different sorts of English cotton prints, there is only what is known locally as the gulabi chit which is selling at all well. It is estimated that the import of this chit, in the year under review, is somewhat in excess of that of the previous twelve-month.

Towels, drillings, and counterpanes.

The import of towels has been on the increase and the demand for them is well sustained. The same remark applies to white drillings and coloured counterpanes.

Indian cotton piece-goods.—These are of three sorts, namely, lungis, darris and chadars. A cloth resembling the lungi is now made locally in Yarkand. There has, in consequence, been a falling-off in the demand for the Indian material. Lungis are worn as waistbands by the natives. Chadars—a coarse light brown cloth—are here made to serve the same purpose. These have been imported for the last two years, and are much liked. The import of darris (or satranjis) will probably show an increase in 1904-05 as compared with the previous year.

Drugs and Medicines.—Trade under this heading does not appear to be capable of any important expansion, local demand being much restricted.

Dyeing Materials.—The value under this heading has probably decreased in 1904-05, in comparison with 1903-04. For the last two years indigo has somewhat lost ground owing no doubt to a change of fashion in the colour of clothing amongst the Kashgaris and Yarkandis. The import, in the year under review, was small, a surplus stock from the 1903-04 trade having remained unsold. Indigo is, however, largely for warded northwards to Uruntchi and Turfan, where it is in request amongst the Chinese and the Tungani populations. The dyes at present in favour in Yarkand and Kashgar are chiefly of red foundations, such as magenta crystals and alizarine. What quantity of these two colouring matters (both made in Germany) was imported in the year under review is selling very well.

Hides, skins and leather.—Goods under these headings will likely show a falling-off in comparison with 1903-04. In former years, prepared goat leather (red) was largely imported from Amritsar and Nurpur; but now that the art of tanning has been somewhat developed in Yarkand, skins of native preparation are showing a tendency to oust those from India from the market. The import of otter skins was well maintained, and the market for this sort of fur—which is largely used for hat trimmings—is active.

Coral.—Import has much decreased, price being high in India, and demand slack in Yarkand. Formerly the Chinese were large purchasers of coral; but the demand in that direction has much fallen off; and now coral is almost exclusively confined to the Farghana markets. It is estimated that, during the year under review, the Russian Customs at Kashgar collected about 21,600 Roubles as duty on the re-exportation of coral from Kashgar to Russian Turkestan.

Opium.—In 1903-04, three maunds of opium, valued at Rs. 1,333 were entered in the British Joint Commissioner's statistical tables as having been imported to this country. In the present year, however, the import would seem to have ceased altogether. Despite the enormous demand for opium amongst the Chinese population, there is apparently no prospect of India gaining an opportunity of administering to the supply. The drug here used is chiefly grown in Ili and Kuchar and is cheap as well as popular.

Manufactured Silks—European and Indian.—The import of piece-goods of this class appears to have been fairly well maintained. The demand for velvets has been on the

increase for the last five years. But it is noteworthy that such of this material as was brought here in the year under review was of German, and not of English, make. For the last year, a sort of Chinese silk, procurable in Bombay and known there as "Katbot" has been imported, and finds a ready market amongst the natives who use it for underclothing. The brocades of Surat—real as well as imitation—are in sustained demand, being much sought after by the natives as well as the Chinese. The prospects of this merchandise are good, and the same remark may be made with regard to an Indian silk, known in, Bombay as "Kanabai," the import of which commenced two seasons ago.

Spices.—There is no outside competition in the import of spices. On the other hand, the demand is a restricted one. The import for the current year is estimated to be about the same as that for the previous.

Sugar.—Russian sugar, which is bounty-fed and cheap, has practically driven the Indian produce out of the market.

Tea.—The green tea in demand in Chinese Turkestan was unusually expensive at Palampur in 1904, prices having gone up in the year under review to about 10 annas a seer. The import has accordingly somewhat declined. There can be no doubt that the Kangra tea is having a hard struggle here against the Chinese brick tea, which has never been cheaper than at present. In addition to the Indian produce, our traders imported a small quantity of high priced China tea—about Rs. 4,000 worth, *viâ* Bombay, and some 3 maunds *viâ* Lhassa and Ladakh.

Tobacco.—For the last three years, American cigarettes have been imported to this country and are finding a ready sale amongst the Chinese and natives. Indian cigars, too, are beginning to make their appearance here—so far, however, in very modest quantities. But it is not unlikely that in the course of time they will put the vigilance of the Russian Customs Staff on the Kashgar-Farghana border to a severe test.

Wool.—Trade in European woollen piece-goods has either receded or remained stationary. These goods consist of rugs and of broad cloth, both being of German manufacture. The rugs, especially those carrying the tiger imprint, are liked by the Chinese.

Treasure.—Apparently no bar silver was imported from India during the year under review.

Exports from Chinese Turkestan to India.

Animals (living).—The export of horses and mules has probably diminished somewhat in comparison with 1903-04. Yarkand prices were high, and the Government demand for Central Asian mules had much fallen off. If Government give up purchasing, it is probable that the mule trade, which has always had a struggling existence, will decline very considerably in future years.

Cotton, manufactured.—For the last 5 or 6 years, a Russian cloth known here as Shaitan Teri has been exported *viâ* Yarkand to Ladakh where it finds a small, but steady, sale amongst the natives. The chakman (a coarse cloth made all over Eastern Turkestan) is also gaining a footing in Ladakh: the export for the year under review being estimated by traders at not less than R6,000.

Charas.—The 1904-05 export of charas will probably show a decline as compared with that of 1903-04; and what quantity was sent to India during the year under review does not appear to be selling well there; realisations at Hoshiarpur being no higher than R24 to R40 per maund for the three grades. When the 1903-04 charas reached India, the duty per seer was R6 for the United Provinces, and only R2 for the Punjab. But as from the 1st April 1904, the duty for the Punjab was also to be increased to R6 all the drug that arrived in that Province before that date—that is, the 1903-04 stock—was eagerly brought up by the thekadars, in anticipation of the rise in the retail price of charas in the Punjab, which was to result from the enhanced taxation.

The following figures will show the profits realized in 1903-04, and losses sustained in 1904-05, by traders dealing in this drug:—

—	1903-04. Duty in Punjab R2 per seer.	1904-05. Duty in Punjab R6 per seer.
Average price of charas in Yarkand per maund	32	34
Carriage per maund from Yarkand to Hoshiarpur	18	18
TOTAL COST	50	52
Average sale price per maund in Hoshiarpur	80	32
Average profit per maund	30	...
Average loss per maund	...	20

Namdahs and Carpets.—Namdahs always find a fair market in Srinagar; and as the export of 1904-05 was a smaller one than that of the previous year, prices were specially good. The export, however, of Khotan carpets is yearly decreasing, owing to the falling-off in the demand in Northern India, consequent on the competition of the carpet factories in Amritsar and Lahore.

Silk Raw.—The 1904-05 trade shows an improvement in the export in this commodity, after two years of depression. This improvement is traceable to the following causes:—

(*a*) Better demand, in India, during 1903-04, consequent on the falling-off in the supply of China and Japan silk.

(*b*) Increased local supply for the Indian market caused (1) by the cessation, during the last two years, of exportation of silk to Russian Turkestan, and (2) by the gradual revival, noticeable for the last five years, of the silk industry in Kashgaria.

Pasham.—This fine underwool of the goat is principally obtained from Khotan, Aksu, and Kuchar. It is not in demand either for local industries, or for export to Russian Turkestan. The entire supply, therefore, is available for India. Pasham is said to be collected in Tibet by the shepherds by combing the wool of the live goat; but here it is gathered only by the scraping of such skins of dead animals as pass into the hands of tanners. The local supply, therefore, is in strict relation to the kill of goats.

Russian Gold Coins.—About four lakhs of gold roubles are said to have been carried to India, *viâ* Ladakh, in the year under report. No doubt, in addition to actual coins, some remittances were made to India for merchants by the Russo-Chinese Bank. This bank has recently issued a notice to undertake to make remittances to Lahore or to Bombay at the exchange of R154 for 100 roubles.

The export of Russian coins to India, the value of which always bears a large percentage to the total value of all the exports, has been a significant factor for several years past in the Indo-Yarkand trade, showing, as it does, how much the balance of this trade is against Yarkand, and what difficulties are experienced by merchants to find local produces suitable for export to India.

Suggestions for trade Improvements.

* NOTE.—Copy sent to Government of India with Resident in Kashmir, letter No. 200-F., dated 6th April 1905.

My report No. 68,* dated the 8th February 1905, to the Resident in Kashmir, deals with this subject. Since, however, it was drawn up, it has been pointed out to me that the present arrangements for carriers to obtain grain in the Nubra Valley are defective. On this matter, I annex the following extract from some notes on the 1904-05 trade prepared for me by Gauri Mall, Aksakal:—

"In the Nubra Valley, a carrier is allowed to buy only one rupee worth of grain (=20 seers) for each pony. The nearest points where grain is obtainable on the Yarkand side are Shahidulla and Kugiar, and Shahidulla is 11 days' journey and Kugiar, 14 days' journey, from Nubra. A pony eats 20 seers of grain in 5 days, and for the rest of the journey it has no grain at all. Owing to the insufficiency of food, ponies die, and loads are left on the road,—and the last year was a specially disastrous one from this point of view. Better arrangements for the supply of grain are needed."

A suggestion may also be tentatively offered in relation to the Pasham trade of Eastern Turkestan. There can be no doubt that the supply of this underwool would be very considerably increased, if it could be combed out of live goats instead of scraping it from the skins of dead ones. If combs exist which would permit of the process of extraction being carried on in a humane way, their introduction amongst the shepherds might be encouraged.

GEO. MACARTNEY,
Special Assistant for Chinese Affairs
to the Resident in Kashmir.

KASHGAR;
Dated the 22nd May 1905.

A.

Statement of goods imported from India, via *Ladakh, into Chinese Turkestan during the year from 1st April 1904 to 31st March 1905.*

Serial No.	Articles.	Quantity.	Value.
			R
1	Animals living (for sale)—		
	(a) Horses, ponies and mules No.	...	...
	(b) Sheep and goats . . „	...	...
2	Borax . . . . Mds.	...	...
3	Cotton—		
	(a) Raw . . . . . „	...	...
	(b) Manufactured—		
	(1) Piece-goods, European „	2,225	2,22,441
	(2) Do. Indian . „	98	9,785
	(3) Do. Foreign . „	...	...
4	Drugs and medicines—		
	All kinds . . . . . „	3	2,225
5	Dyeing materials—		
	(a) Indigo . . . . . „	215	21,600
	(b) Miscellaneous . . „	30	2,582
6	Grain and pulse . . . „	...	...
7	Leather and hides . Pieces	13,874	42,672
8	Jewellery including precious stones—		
	(a) Turquoises and precious stones . . . Beads	...	200
	(b) Coral . . . . Mds.	78	85,401
9	Metals and manufacture of metals—		
	(a) Brass and copper . . Mds.	...	...
	(b) Iron . . . . . „	...	...
	(c) Other kinds . . . . „	6	900
10	Musk . . . . . Pods	100	1,250
11	Opium . . . . Mds.	...	...
12	Provisions . . . . . „	77½	2,420
13	Silk—		
	(a) Manufactured piece-goods, European . .Pieces	1,740	51,603
	(b) Manufactured piece-goods, Indian (brocades) . „	...	47,894
	(c) Manufactured piece-goods, Foreign . . . . „	420	7,000
	Carried over .	...	...
	Brought forward .	...	...
14	Spices . . . . . Mds.	1,251	51,900
15	Books and stationery . .	...	3,200
16	Sugar—		
	(a) Refined . . . Mds.	...	...
	(b) Unrefined . . . . „	...	1,120
17	Tea—		
	(a) Indian . . . . „	667	25,656
	(b) Foreign (Chinese) . „	47	4,000
	(c) Lhassa brick tea . . „	3	400
18	Wool—		
	(a) Raw including pasham . „	...	...
	(b) Manufactured piece-goods, European . . .Pieces	620	8,115
	(c) Manufactured piece goods, Indian . . . . „	...	...
19	All other kinds of merchandise—		
	(a) Manufactured . . . „	...	...
	(b) Unmanufactured . . „	...	1,000
	TOTAL .	...	5,93,364
20	Treasure—		
	(a) Gold dust	...	...
	(b) Silver	...	...
	(c) Russian gold coins . No.	...	...
	(d) Silver, Yambus . . „	...	...
	(e) Silver coins (British rupees) „	...	2,000
	(f) Miscellaneous . . „	...	...
	TOTAL .	...	2,000
	GRAND TOTAL .	...	5,95,364

GEO. MACARTNEY,
Special Assistant for Chinese Affairs to the Resident in Kashmir.

B.

Statement of goods exported, via *Ladakh, from Chinese Turkestan to India during the year from 1st April 1904 to 31st March 1905.*

Serial No.	Articles.	Quantity.	Value.
			R
1	Animals living (for sale)—		
	Horses, ponies and mules . Nos.	261	32,500
2	Cotton manufactured, Foreign Pieces	7	330
3	Drugs and medicines—		
	(*a*) Charas . . . Mds.	4,800	1,60,000
	(*b*) Other kinds . . . . „	$6\frac{1}{2}$	470
4	Fruits and vegetables . . „	$7\frac{1}{2}$	350
5	Hides of cattle . . . Pieces	..	630
6	Horns . . . . . „	...	...
7	Turquoises and precious stones .	...	1,300
8	Leather, manufactured . . Pairs	...	200
9	Namdahs and carpets—		
	(*a*) Namdahs . . . Pieces	11,660	20,600
	(*b*) Carpets . . . . „	104	1,600
10	Silk—		
	(*a*) Raw . . . . Mds.	...	1,30,500
	(*b*) Manufactured piece-goods, Foreign . . . Pieces	...	300
11	Tobacco . . . . Mds.	...	50
	Carried over .	...	...
			R
	Brought forward .	...	...
12	Wool—		
	(*a*) Raw including Pasham . Mds.	...	23,625
	(*b*) Manufactured piece-goods, European . . . „	...	600
13	Yaks' tails . . . . No.	...	...
14	All other kinds of merchandise—		
	(*a*) Manufactured . . .	...	150
	(*b*) Unmanufactured . . .	...	50
	TOTAL .	...	3,73,255
15	Treasure—		
	(*a*) Gold dust	...	...
	(*b*) Silver	...	...
	(*c*) Russian gold coins . No.	253,655	3,99,664
	(*d*) Silver, Yambus . . „	...	400
	(*e*) Silver coins (rupees) . „	...	3,450
	(*f*) Miscellaneous . . „	...	—
	TOTAL .	...	4,03,514
	GRAND TOTAL .	...	7,76,769

GEO. MACARTNEY,
Special Assistant for Chinese Affairs
to the Resident in Kashmir.

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

IMPORTS OF COTTON, WHEAT, LINSEED, INDIGO, JUTE, TEA, AND RICE

QUANTITY (in hundredweight) of **COTTON** imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in November 1905, and from 1st January to 30th November 1905, and in the corresponding periods of 1903 and 1904

Whence exported	Calcutta			City of Bombay			Karachi			TOTAL		
	1903	1904	1905	1903	1904	1905	1903	1904	1905	1903	1904	1905
Imports in November												
By Rail and River—												
Assam	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	1,978	1,113	858	...	...	...	...	...	...	1,978	1,113	858
U. P. of Agra & Oudh	41,620	37,550	87,990	103,852	153,604	210,348	...	14	1,762	145,472	191,168	300,100
Panjab	4,557	12,322	7,988	44,475	75,951	44,186	65,981	100,831	19,979	115,013	189,104	72,153
Sind	...	...	...	...	...	...	16,238	39,946	13,090	16,238	39,946	13,090
Raj. & C. India	2,143	...	680	3,280	9,152	7,994	...	164	...	5,423	9,316	8,674
Bombay	...	...	...	96,009	22,902	83,903	...	...	...	96,009	22,902	83,903
Cent. Provs. and Berar	...	4,423	15,479	95,082	208,630	133,588	...	...	...	95,082	213,053	149,067
Nizam's Territory	...	...	...	4,842	9,091	11,957	...	...	...	4,842	9,091	11,957
Madras	...	...	4	...	17	...	...	...	...	...	17	4
Mysore	...	...	...	...	...	...	...	...	..	...	...	...
TOTAL	50,298	55,408	112,939	347,540	479,347	491,976	82,219	140,955	34,831	480,057	675,710	639,806
By Sea—												
Bengal	339	96	1,012	636	...	...	...	...	...	975	96	1,012
Bombay	...	288	1,178	699	691	...	929	1,162	...	1,628	2,141	1,178
Sind	...	...	...	14,101	43,383	3,492	...	...	...	14,101	43,383	3,492
Madras	...	549	364	1,008	1,271	317	...	...	..	1,008	1,820	681
Burma	470	737	606	...	...	...	..	...	...	470	737	606
Non-Br. Ports in India	...	...	...	7,738	3,231	10,258	...	...	...	7,738	3,231	10,258
Foreign countries	...	...	...	1,692	17,212	7,582	...	...	12	1,692	17,212	7,594
TOTAL	809	1,670	3,160	25,874	65,788	21,649	929	1,162	12	27,612	68,620	24,821
TOTAL IMPORTS	51,107	57,078	116,159	373,414	545,135	513,625	83,148	142,117	34,843	507,669	744,330	664,627
Imports to end of November												
By Rail and River—												
Assam	4,405	24,033	13,758	...	...	...	...	...	...	4,405	24,033	13,758
Bengal	52,077	75,244	48,046	...	...	4	...	..	...	52,077	75,244	48,050
U. P. of Agra & Oudh	242,140	108,607	391,222	544,740	305,087	646,553	6	1,130	1,928	786,886	474,824	1,039,703
Panjab	36,300	46,753	97,075	224,525	191,662	337,528	496,440	579,668	582,856	757,325	818,083	1,017,459
Sind	...	...	...	...	...	...	352,804	285,366	299,124	352,804	285,360	296,124
Raj. & C. India	42,723	19,427	23,433	561,652	279,256	619,665	27,304	27,739	13,089	631,679	326,422	656,187
Bombay	160	12	262	2,617,925	2,590,373	2,483,032	...	...	1	2,618,085	2,590,385	2,483,295
Cent. Provs. and Berar	1,230	17,162	219,004	2,662,078	2,138,557	3,007,079	...	...	...	2,663,308	2,155,719	3,226,083
Nizam's Territory	...	...	...	359,228	201,630	336,304	...	...	...	359,228	201,630	336,304
Madras	...	1	4	24,759	21,939	12,333	...	...	...	24,759	21,940	12,337
Mysore	...	...	...	1,695	101	620	...	...	...	1,695	101	620
TOTAL	379,095	351,239	792,804	6,996,602	5,734,605	7,443,118	876,554	893,903	893,998	8,252,251	6,979,747	9,129,920
By Sea—												
Bengal	50,621	59,969	38,159	2,171	299	1	..	..	.	52,792	60,268	38,160
Bombay	1,828	14,091	12,558	8,566	18,621	15,343	1,976	3,301	1,905	12,370	36,613	29,806
Sind	...	..	...	183,003	155,701	242,674	...	...	...	183,003	155,701	242,674
Madras	2,251	20,177	19,402	5,338	37,095	7,081	...	...	.	7,589	57,272	27,083
Burma	12,961	32,984	22,560	7,489	1,218	7,393	...	...	...	20,450	34,202	29,953
Non-Br. Ports in India	...	...	...	858,998	1,084,249	549,990	1	4	...	858,999	1,084,253	549,990
Foreign countries	393	3,266	1,996	23,298	72,255	239,715	81	130	65	23,772	75,651	241,776
TOTAL	68,054	131,087	94,675	1,088,863	1,369,498	1,062,797	2,058	3,435	1,970	1,158,975	1,504,020	1,159,442
TOTAL IMPORTS	447,149	482,326	887,479	8,085,465	7,104,103	8,505,915	878,612	897,338	895,968	9,411,226	8,483,767	10,289,362

QUANTITY (in hundredweight) of WHEAT imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARÁCHI, in November 1905, and from 1st January to 30th November 1905, and in the corresponding periods of 1903 and 1904

Whence exported	Calcutta			City of Bombay			Karáchi			TOTAL		
	1903	1904	1905	1903	1904	1905	1903	1904	1905	1903	1904	1905
	Imports in November											
By Rail and River—												
Assam	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	37,765	153,264	186,397	4	...	...	...	..	...	37,769	153,264	186,397
U. P. of Agra & Oudh	504,071	639,098	139,535	124,940	275,059	1,085	196,208	265,116	3,304	825,219	1,179,283	143,924
Panjab	...	...	8,289	93,926	70,505	106,061	1,583,342	1,355,860	825,520	1,677,268	1,435,368	939,870
Sind	...	..	...	...	...	...	69,935	165,118	120,497	69,935	165,118	120,497
Raj. & C. India	...	...	7,291	25,687	14,745	2,580	...	...	...	25,087	14,745	9,871
Bombay	...	...	...	37,928	78,538	32,223	...	...	...	37,928	78,538	32,223
Cent. Provs. and Berar	...	3,660	41,880	221,131	120,068	254,901	...	...	...	221,131	123,728	296,781
Nizam's Territory	...	...	...	112	9,165	16,648	...	...	...	112	9,165	16,648
Madras	...	...	...	185		...	...	...	...	185	...	...
Mysore	...	...	...	...	...	...	...	..	...	...	...	...
TOTAL	541,836	796,022	383,392	503,913	577,093	413,498	1,849,485	1,786,094	949,321	2,895,234	3,159,209	1,746,211
By Sea—												
Bengal	...	..	...	..	...	...	...	...	...	...	...	...
Bombay	...	...	...	27,144	...	...	2	...	...	27,146	...	...
Sind	...	...	...	80,031	24,944	106,359	...	...	...	80,031	24,944	106,359
Madras	..	...	337	33	..	...	...	...	...	33	...	337
Burma	...	...	...	...	2,535	1,288	...	...	...	...	2,535	1,288
Non-Br. Ports in India	...	...	...	42,388	1,530	976	11,541	...	...	53,929	1,530	976
Foreign countries	...	...	...	...	...	1	...	...	...	...	...	1
TOTAL	...	...	337	149,596	29,009	108,624	11,543	...	...	161,139	29,009	108,961
TOTAL IMPORTS	541,836	796,032	383,729	653,509	606,102	522,122	1,861,028	1,786,094	949,321	3,056,373	3,188,218	1,855,172
	Imports to end of November											
By Rail and River—												
Assam	1,276	518	219	...	...	...	...	...	...	1,276	518	219
Bengal	463,097	1,476,696	1,470,994	153	48	11	...	...	...	463,250	1,476,744	1,471,005
U. P. of Agra & Oudh	5,209,584	9,442,150	2,623,959	773,957	2,470,675	579,033	1,152,350	2,596,696	779,836	7,135,891	14,509,521	3,982,828
Panjab	3,417	4,214	256,212	678,195	507,090	1,081,916	13,391,540	20,038,030	14,924,907	14,073,152	20,009,940	16,203,095
Sind	...	...	..	2	2	...	1,161,482	2,120,778	1,503,189	1,161,484	2,120,780	1,503,189
Raj. & C. India	552	9,055	24,820	156,599	280,764	95,872	404	4,750	230	157,555	294,569	120,922
Bombay	...	1	...	332,718	678,018	1,250,533	...	...	...	332,718	678,019	1,250,533
Cent. Provs. and Berar	7,814	16,886	904,259	2,058,012	2,536,481	2,338,927	...	...	...	2,065,826	2,553,367	3,243,186
Nizam's Territory	...	...	...	177	20,424	252,274	...	...	...	177	20,424	252,274
Madras	...	...	...	242	...	22	..	...	...	242	...	22
Mysore	...	...	...	...	442	...	...	...	...	...	442	...
TOTAL	5,685,740	10,949,520	5,310,463	4,000,055	6,560,544	5,598,588	15,705,776	24,760,860	17,268,222	25,391,571	42,270,924	28,177,273
By Sea—												
Bengal	...	...	..	85	88	89	...	...	...	85	88	89
Bombay	...	...	8	99,571	70,754	87	2	135	4	99,573	70,889	99
Sind	...	...	..	733,000	487,665	673,281	...	2	...	733,000	487,667	673,281
Madras	...	...	706	323	36	236	...	...	...	323	36	942
Burma	1,224	...	..	217	8,686	5,058	...	...	...	1,441	8,686	5,058
Non-Br. Ports in India	...	...	...	381,184	138,837	21,018	52,593	17,535	393	433,777	156,372	21,411
Foreign countries	7	77	31	18,670	40	28,210	9	...	86	18,680	117	28,327
TOTAL	1,231	77	745	1,233,050	706,106	727,979	52,604	17,672	483	1,286,885	723,855	729,207
TOTAL IMPORTS	5,686,971	10,949,597	5,311,208	5,233,105	7,266,650	6,326,567	15,758,380	24,778,532	17,268,705	26,678,456	42,994,779	28,906,480

QUANTITY (in hundredweight) of **LINSEED** imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in November 1905, and from 1st January to 30th November 1905, and in the corresponding periods of 1903 and 1904

Whence exported	Calcutta			City of Bombay			Karachi			TOTAL		
	1903	1904	1905	1903	1904	1905	1903	1904	1905	1903	1904	1905
Imports in November												
By Rail and River—												
Assam	2,631	245	...	...	...	...	...	...	...	2,631	245	...
Bengal	217,589	263,910	97,573	...	...	...	...	...	...	217,589	263,910	97,573
U. P. of Agra & Oudh	88,245	104,309	29,176	5,798	10,722	4,342	...	...	...	94,043	115,031	33,518
Panjab	...	...	473	29	157	3	2,286	908	14	2,315	1,005	490
Sind	...	...	...	...	...	...	41	...	...	41	...	...
Raj. & C. India	1,585	...	591	11,840	31,886	4,186	...	...	...	13,425	31,886	4,777
Bombay	...	...	...	17,214	25,995	24,111	...	...	...	17,214	25,995	24,111
Cent. Provs. and Berar	...	1,167	2,604	27,188	26,687	37,655	...	...	...	27,188	27,854	40,259
Nizam's Territory	...	...	...	26,653	25,153	8,520	...	...	...	26,653	25,153	8,520
Madras	...	...	...	333	310	606	...	...	...	333	310	606
Mysore	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	310,050	369,631	130,417	89,055	120,910	79,423	2,327	908	14	401,432	491,449	209,854
By Sea—												
Bengal	132	...	48	...	...	...	..	...	...	132	...	48
Bombay	...	...	...	...	3	...	...	...	...	...	3	...
Sind	...	...	...	3,222	129	1,451	...	...	...	3,222	129	1,451
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India	...	...	...	257	471	480	...	...	...	257	471	480
Foreign countries	...	...	...	421	1,210	1,041	...	...	...	421	1,210	1,041
TOTAL	132	...	48	3,900	1,813	2,972	...	...	...	4,032	1,813	3,020
TOTAL IMPORTS	310,182	369,631	130,465	92,955	122,723	82,395	2,327	908	14	405,464	493,262	212,874
Imports to end of November												
By Rail and River—												
Assam	92,662	85,287	31,051	...	...	...	...	...	...	92,662	85,287	31,051
Bengal	2,969,334	4,107,089	1,656,306	...	...	...	...	...	...	2,969,334	4,107,089	1,656,306
U. P. of Agra & Oudh	1,718,216	2,061,540	398,454	509,862	628,315	60,625	13,734	8,459	1,035	2,241,812	2,718,314	460,114
Panjab	...	...	473	9,094	2,037	1,344	44,367	15,687	11,466	53,461	17,724	13,283
Sind	...	...	...	...	...	...	747	...	...	747	...	...
Raj. & C. India	23,477	39,642	82,338	502,861	835,126	218,443	358	135	.	526,695	874,903	300,781
Bombay	...	...	284	520,406	712,316	898,815	...	...	...	520,406	712,316	899,099
Cent. Provs. and Berar	251	25,389	243,434	489,072	760,301	661,179	...	...	...	489,323	785,690	904,613
Nizam's Territory	...	...	...	816,292	1,195,672	1,122,230	...	...	...	816,294	1,195,672	1,122,230
Madras	...	40	459	19,814	48,599	17,107	...	...	...	19,814	48,639	17,566
Mysore	...	...	...	1,252	85	1,106	...	...	...	1,252	85	1,106
TOTAL	4,803,940	6,338,987	2,412,799	2,868,653	4,182,751	2,980,849	59,206	24,281	12,501	7,731,799	10,546,019	5,406,149
By Sea—												
Bengal	424	319	3,805	...	...	...	...	...	...	424	319	3,805
Bombay	...	...	14,510	1,743	203	113	10	2	...	1,753	205	14,623
Sind	...	...	...	12,201	14,496	13,994	...	...	...	12,201	14,496	13,994
Madras	...	...	5,126	...	...	...	...	...	...	...	...	5,126
Burma	...	...	44	...	...	...	...	...	...	...	...	44
Non-Br. Ports in India	...	...	...	15,064	56,787	21,421	...	...	...	15,064	56,787	21,421
Foreign countries	8	...	...	6,200	3,919	4,907	4	15	13	6,212	3,934	4,920
TOTAL	432	319	23,485	35,208	75,405	40,435	14	17	13	35,654	75,741	63,933
TOTAL IMPORTS	4,804,372	6,339,306	2,436,284	2,903,861	4,258,156	3,021,284	59,220	24,298	12,514	7,767,453	10,621,760	5,470,082

QUANTITY (in hundredweight) of INDIGO imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARÁCHI, in November 1905, and from 1st January to 30th November 1905, and in the corresponding periods of 1903 and 1904

Whence exported	Calcutta 1903	Calcutta 1904	Calcutta 1905	City of Bombay 1903	City of Bombay 1904	City of Bombay 1905	Karáchi 1903	Karáchi 1904	Karáchi 1905	Total 1903	Total 1904	Total 1905
Imports in November												
By Rail and River—												
Assam	...	...	...	..	...	...	...	..	..	...	.	...
Bengal	2,407	1,842	648	...	1	...	.	...	...	2,497	1,843	648
U. P. of Agra & Oudh	1,754	184	42	...	...	3	...	...	.	1,754	184	45
Panjab	53	...	...	...	...	3	332	151	591	385	151	594
Sind	...		..	...	...	...	108	86	68	108	86	68
Raj. & C. India	14	...	...	.	9	...	...	...	..	14	9	...
Bombay	...	...	...	...	...	22	...	...	..	...	...	22
Cent. Provs. and Berar	...	...	...	5	...	...	...	...	...	5	...	...
Nizam's Territory	...	...	...	82	113	145	.	...	...	82	113	145
Madras	...	...	...	82	317	27	.	.	...	82	317	27
Mysore	...	...	..	...	..	...		.	..	...	...	...
Total	4,318	2,026	690	169	440	203	440	237	659	4,927	2,703	1,549
By Sea—												
Bengal	...	...	...	...	...	...	..	..	...	...	.	...
Bombay	...	...	...	..	...	...	...	...	...	...	...	...
Sind	...	...	...	362	333	418	...	...	...	362	333	418
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India	...	...	...	...	...	...	...	...	...	...	...	...
Foreign countries	...	...	...	9	53	72	...	...	20	9	53	92
Total	...	...	...	371	386	490	...	...	20	371	386	510
Total Imports	4,318	2,026	690	540	826	690	440	237	679	5,298	3,089	2,059
Imports to end of November												
By Rail and River—												
Assam	..	..	...	...	...	...	...	...	...	...	.	..
Bengal	7,712	11,405	8,161	5	15	40	...	...	...	7,717	11,420	8,201
U. P. of Agra & Oudh	2,788	1,717	1,818	27	10	14	..	...	...	2,815	1,733	1,832
Panjab	53	..	47	...	1	12	3,071	3,172	3,811	3,124	3,173	3,870
Sind	...	...	...	...	7	...	1,738	1,822	1,052	1,738	1,829	1,052
Raj. & C. India	14	...	...	235	19	19	...	...	...	249	19	19
Bombay	...	...	...	32	12	97	...	...	...	32	12	
Cent. Provs. and Berar	..	2	...	20	4	1	...	...	...	20	6	
Nizam's Territory	...	...	..	750	332	521	...	...	...	750	332	521
Madras	...	...	...	780	1,800	1,023	...	...	...	780	1,800	1,023
Mysore	...	...	...	...	...	...	...	...	...	...	...	...
Total	10,567	13,124	10,026	1,849	2,[illegible]66	1,727	4,809	4,994	4,803	17,225	20,384	16,616
By Sea—												
Bengal	5	10	76	76	155	571	...	...	...	81	165	647
Bombay	...	...	...	...	...	...	...	5	18	...	5	18
Sind	...	...	...	3,954	2,803	2,511	...	..	...	3,954	2,800	2,511
Madras	...	...	...	6	...	...	...	...	...	6	...	..
Burma	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India	...	1	..	...	9	...	...	...	...	...	10	...
Foreign countries	7	...	655	112	403	664	2	...	176	121	40[illegible]	1,495
Total	12	11	731	4,158	3,376	3,740	2	5	194	4,172	3,392	4,671
Total Imports	10,579	13,135	10,757	6,007	5,642	5,473	4,811	4,999	5,057	21,397	23,776	21,287

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QUANTITY (in hundredweight) of **JUTE**, **TEA**, and **RICE** imported by rail and river and by sea into CALCUTTA, in November 1905, and from 1st January to 30th November 1905, and in the corresponding periods of 1903 and 1904.

Whence exported	JUTE			TEA			RICE		
	1903	1904	1905	1903	1904	1905	1903	1904	1905
	Imports in November								
By Rail and River—									
Assam	27,905	26,202	38,560	142,212	137,132	146,745	2,915	316	2
Bengal	2,610,009	2,540,280	2,785,805	53,416	[illegible]	61,274	507,289	[illegible]	722,850
United Provinces of Agra and Oudh	1,192	5,501	1,592	223	50	149	[illegible]	533	2,105
Panjab	...	...	...	462	8	...	11	...	34
Rajputana and Central India	...	...	...	...	...	...	...	2	...
Bombay	...	...	...	...	...	...	...	...	...
Central Provinces and Berar	..	4	...	...	...	...	528	8,356	59
Nizam's Territory	...	...	...	...	...	...	...	...	...
Madras	..	...	1	...	...	...	105	...	7
TOTAL	2,639,196	2,572,077	2,829,048	196,313	205,784	208,168	511,244	483,008	725,166
By Sea—									
Bengal	11,052	...	73,025	822	656	1,315	1,659	...	29,296
Bombay	...	...	...	...	...	19	...	...	...
Madras	...	271	...	76	...	298	...	...	..
Burma	...	...	...	...	...	...	4,324	3,127	1,852
Non-British Ports in India	...	...	...	...	...	...	...	...	...
Foreign countries	30	14	...	170	113	321	251	395	458
TOTAL	11,092	285	73,025	1,068	769	1,953	6,244	3,522	31,606
TOTAL IMPORTS	2,650,288	2,572,362	2,902,073	197,381	207,553	210,121	517,488	486,530	756,772
	Imports to end of November								
By Rail and River—									
Assam	85,328	124,453	168,115	930,594	972,337	860,514	27,416	67,658	57,028
Bengal	11,157,997	13,913,114	13,227,577	352,942	418,996	397,733	6,613,399	7,331,390	[illegible]
United Provinces of Agra and Oudh	32,864	16,538	20,918	1,504	1,210	1,301	2,986	3,811	4,847
Panjab	...	..	...	2,809	2,129	65	276	330	440
Rajputana and Central India	...	...	...	8	1	5	...	16	9
Bombay	...	...	...	...	...	...	...	...	...
Central Provinces and Berar	194	4	11,165	2	...	...	827	8,517	38,970
Nizam's Territory	...	...	...	...	...	...	2	3	...
Madras	...	...	1	1	4	3	417	31,678	4,196
TOTAL	11,276,383	14,054,109	13,433,776	1,287,860	1,394,647	1,259,621	6,645,323	7,443,403	9,527,861
By Sea—									
Bengal	22,723	33,282	159,683	6,910	6,934	6,390	99,668	120,747	291,912
Bombay	...	..	...	5	108	195	280	134	52
Madras	...	10,052	1,606	658	476	1,183	2,291	687	...
Burma	...	...	...	70	3	2	134,600	58,539	41,482
Non-British Ports in India	...	...	...	...	...	...	...	...	...
Foreign countries	5,977	156	87	1,261	1,990	2,240	908	1,331	947
TOTAL	28,700	43,490	161,376	8,904	9,571	10,010	237,747	181,438	334,393
TOTAL IMPORTS	11,305,083	14,097,599	13,595,152	1,296,764	1,404,218	1,269,631	6,883,070	7,624,841	9,862,254

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence

W. L. HARVEY,
Secretary to the Government of India

WHOLESALE AND RETAIL PRICES IN THE SECOND HALF OF DECEMBER 1905 OF

Rice	Gram and pulse	Tobacco
Wheat and flour	Linseed	Turmeric
Barley	Mustard and rapeseed	Grass and straw
Jawar and bajra	Sesamum (*Til* or *jinjili*)	Jawar stalks
Ragi	Ghi	Sheep and bullocks
Kangni	Sugar	
Maize	Salt	

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Burma*—												
Tenasserim—												
Morgui	...	...	37·87	...	...	...	...	...	...	...	...	...
Tavoy	...	...	29·91	27·59	...	...	...	...	...	...	...	..
Moulmein and Amherst	...	...	35·16	35·16	55·65	55·65	...	..	...	...	...	...
Pegu (deltaic)—												
Rangoon	...	...	25·6	25	28·57	28·078	...	...	...	...	...	...
Maubin	...	...	32·99	31·68	...	...	...	...	...	...	...	...
Bassein	...	...	39·75	32·49	...	...	...	...	...	...	...	...
Pegu (inland)—												
Henzada	...	...	30·19	28·19	...	...	...	...	...	...	...	..
Toungoo	...	...	31·22	26·89	...	...	...	...	...	...	...	...
Upper Burma—												
Mandalay	...	...	32·16	33·16	22·7	21·62	...	...	...	...	...	...
Pakôkku	...	...	36·36	32	...	...	...	...	...	...	...	...
Arakan—												
Akyab	...	..	36·36	30·77	...	...	...	...	...	...	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	...	...	40	27·5	...	...	...	...	...	...	...	...
Dacca	...	...	42·5	26·25	38·75	18·12	...	...	22·5	14·37	...	...
Central—												
Pabna	...	...	37·5	25·94	...	22·5	...	...	...	...	...	...
Northern—												
Rangpur	...	...	35	26·25	35	30	...	...	...	...	...	...
Brahmaputra—												
Goálpára	20·62	12·5	37·5	30	...	...	...	...	...	...	...	...
Gauhati	...	...	32·5	25	...	...	...	...	...	...	...	...
Bengal*—												
Deltaic—												
Midnapur	...	...	30	25	...	...	...	...	...	...	...	...
Calcutta	...	...	55	40	35	30	...	...	26·25	23·75	30	...
Central—												
Bardwan	...	...	30	29·37	...	...	...	...	...	...	...	...
Orissa—												
Cuttack	..	...	27·66	23·28	32·34	27·19	...	...	...	...	...	...
Bihár, south—												
Patna	...	...	27·5	23·12	30	23·12	...	...	20·62	13·12	15	...
Bihar, north—												
Bhágalpur	...	...	30·16	24·37	33·28	24·37	...	...	22·97	15·62	...	...
Muzaffarpur	...	...	33·28	26·56	36·25	16·56	...	...	23·44	13·75	...	...
United Provinces:—												
(a) AGRA—												
Eastern—												
Benares	20·36	15·83	36·77	31·93	35·78	25·47	41·43	31·93	25·73	15·47	28·23	15·47
Central—												
Cawnpore	22·24	18·33	25·57	25·78	36·35	23·54	41·04	25·78	29·63	12·5	30·78	12·08
Jhánsi	27·58	16·51	43·33	37·57	36·25	25·36	..	...	27·58	15·42	29·37	15·42
Western—												
Meerut	...	...	50	36·35 to 50	32·97	23·88	37·19	29·03	...	14·79	...	15·36
Agra	28·59	25	59·27	55·16	33·01	26·67	47·03	32·66	28·59	14·58	30·78	16·46
Submontane, west—												
Shahjahánpur	22·24	14·22	...	...	40	23·12	...	...	28·59	18·59	28·54	15·36
(b) OUDH—												
Southern—												
Lucknow	21·25	15·83	37·5	27·6	37·5	23·12	44·37	28·59	28·44	12·13	27·66	12·5
Northern—												
Fyzabad	20·94	15·42	42·5	36·25	40	24·22	...	...	38·12	14·27	30	...

* The figures under "Rice, husked" represent the prices of common rice

(The figures state prices in rupees per ten maunds)

Bajra		Ragi		Maize		Gram		Arhar dál		Linseed		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	40·76	40·76	50	50	...	.	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	22·22	21·05	28·07	32·65	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	31·37	28·19	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	...	...	26·89	33·87	45·71	45 71	...	...	Henzada
...	...	...	...	...	...	36·99	36·99	...	...	...	...	Toungoo
												Upper Burma—
...	...	...	...	...	14·29	20·38	26·67	43·34	45·71	...	...	Mandalay
...	...	...	...	...	...	21·69	16·67	40·25	40·25	...	...	Pakökku
												Arakan—
...	...	...	...	...	...	38·1	38·1	57·14	50	...	...	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	...	...	40	35	55	38·75	...	...	Chittagong
...	...	...	...	...	...	27·5	24·37	47·5	23 75	...	...	Dacca
												Central—
...	...	...	...	...	...	30	22·5	...	33·75	42·5	35	Pabna
												Northern—
...	...	...	...	...	...	32·5	23·75	48·75	30	...	...	Rangpur
												Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Deltaic—
...	...	...	...	...	...	30 to 5	25 to 32·5	45	35	42·5	37·5	Midnapur
40	26·25	...	...	26·25	22·5		27·5	50	40	56·25	48 75	Calcutta
												Central—
...	...	...	...	...	...	30·31	23·12	45·62	30·62	...	...	Bardwan
												Orissa—
...	...	...	...	...	...	25·42	21·56	22·81	18·28	..	...	Cuttack
												Bihar, south—
...	...	...	...	20·62	14·37	21·87	18·12	43·75	21·87	50	35	Patna
												Bihar, north—
...	...	...	...	20·94	13·75	26·25	20 62	45	26·25	46·25	33·75	Bhagalpur
...	...	...	15·94	25·31	13·75	28·59	20 94	40	23·44	...	...	Muzaffarpur
												United Provinces:
												(a) AGRA—
												Eastern—
29·32	17·08	...	...	24·48	13·85	28·23	19·58	44·43	27·5	48·85	33·33	Benares
												Central—
30·78	15·99	...	...	26·67	13·8	31·98	17·76	31·98	...	47·08	31·98	Cawnpore
31·98	17·92	...	...	28·59	...	34·06	19·43	...	...	...	30·16	Jhánsi
												Western—
...	17·81	...	...	25·62	14·79	26·87	15·68	...	20·47	...	...	Meerut
33·33	19·53	...	...	19·63	14·27	29·63	18·59	47·03	28·07	57·13	...	Agra
												Submontane, west—
30·78	15	...	...	28·54	12·5	38·54	18·59	...	...	50	30	Shahjahánpur
												(b) OUDH—
												Southern—
29·37	13·33	...	...	25	12·5	30·62	19·53	31·87	...	50	31·98	Lucknow
												Northern—
...	...	...	...	26·72	15	30	17·6	...	...	...	..	Fyzabad

WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER—*continued*

DISTRICTS	MUSTARD AND RAPESEED		SESAMUM (*Til* or *jinjili*)		GHI		SUGAR, RAW (*Gúr*)		SALT		TOBACCO LEAF	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	...	...	15·84	17·53	...	...
Tavoy	...	...	...	...	...	...	...	...	20·51	22·54	...	...
Moulmein and Amherst	...	...	...	...	...	...	...	...	18·77	18·77	...	...
Pegu (deltaic)—												
Rangoon	...	...	...	...	...	...	...	...	17·39	17·39	...	...
Maubin	...	...	...	...	...	...	...	...	22·46	22·46	...	...
Bassein	...	...	...	...	...	...	...	...	22·61	22·61	...	...
Pegu (inland)—												
Henzada	...	...	...	...	...	...	...	...	21·99	21·26	...	...
Toungoo	...	...	...	...	...	...	...	...	24·24	24·24	...	...
Upper Burma—												
Mandalay	...	...	...	...	...	...	...	...	23·1	22·54	...	...
Pakôkku	...	...	...	...	...	...	...	...	24·71	24·71	...	...
Arakan—												
Akyab	...	...	...	...	...	...	...	...	33·33	25	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	60	40	...	...	390	360	55	53·75	21·25	28·75	...	70·25
Dacca	...	...	...	...	470	450	62·5	60	28·75	29·37	...	70
Central—												
Pabna	60	42·5	...	...	540	520	60	50	26·75	30	90	110
Northern—												
Rangpur	65	33·75	...	...	420	350	60	52·5	30	32·5	40	45
Brahmaputra—												
Goálpára	52·5	33·75	...	...	...	...	75	60	...	...	...	...
Gauhati	48·75	31·25	...	...	...	...	...	...	...	...	...	..
Bengal—												
Deltaic—												
Midnapur	42·5 and 52·5	28·75 and 42·5	...	...	385	345	55	50 to 52·5	23·75	28·75	65 and 90	70 and 90
Calcutta	46·25	48·75	45	40	410	370	62·5	50	25	27·5	80	80
Central—												
Bardwan	60	42·5	...	...	367·5	335	52·5	50	22·5	27·5	...	...
Orissa—												
Cuttack	57·5	52·5	53·28	33·28	380·94	340	58·38	42·5	25	25	60·94	42·5
Bihár, south—												
Patna	50	33·12	55	40	340	290	40	37·5	22·97	27·5	35	35
Bihár, north—												
Bhágalpur	63·75 and 66·87	33·75 and 37·5	...	...	400	340	40	32·5	25·31	28·75	60	50
Muzaffarpur	...	...	...	...	355·62	304·69	36·25	30·78	27·5	31·87	80	80
United Provinces:												
(a) AGRA—												
Eastern—												
Benares	52·4	31·93	58·7	32·6	378·59	345·05	41·43	39·43	...	...	...	...
Central—												
Cawnpore	47·08	29·63	57·13	38·07	320	320	44·43	38·07	...	...	70	65
Jhánsi	...	26·25	...	...	316·67	309·74	50	50	...	...	...	...
Western—												
Meerut	50	...	...	...	336·87	304·69	47·66	...	...	...	...	...
Agra	47·03	32·5	...	43·23	376·51	301·79	55·21	41·87	...	...	70	80
Submontane, west—												
Shahjahánpur	57·13	33·96	...	...	350	330 to 340	...	...	...	...	...	...
(b) OUDH—												
Southern—												
Lucknow	66·25	33·33	...	...	340	320	50	35	...	...	70	60
Northern—												
Fyzabad	...	...	...	...	360	346·25	40	30·78	...	...	...	...

(The figures state prices in rupees per ten maunds)

Turmeric		Grass		Straw		Jawar stalks		Sheep, per score		Plough bullocks, per pair		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	...	...	...	...	...	...	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	...	...	...	...	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	...	...	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
												Upper Burma—
...	...	...	...	...	...	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	Pakôkku
												Arakan—
...	...	...	...	...	...	...	...	...	...	...	...	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	Chittagong
...	...	...	3·75	...	...	...	...	...	...	...	...	Dacca
												Central—
...	...	...	...	...	8·75	...	...	...	...	...	...	Pabna
												Northern—
...	...	2·5	1·87	8·75	7·5	...	...	...	...	...	...	Rangpur
												Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Deltaic—
...	...	...	...	5	5	...	...	...	...	...	..	Midnapur
...	...	20	10	10	7·5	...	...	...	...	...	...	Calcutta
												Central—
...	...	...	...	2·5	4·60	...	...	...	...	...	...	Bardwan
												Orissa—
...	...	4·37	4·37	5	5	...	...	...	...	...	...	Cuttack
												Bihár, south—
...	...	...	...	3·75	3·75	...	...	...	...	...	...	Patna
												Bihár, north—
...	...	...	...	...	...	...	...	...	...	...	...	Bhágalpur
...	...	...	...	...	...	...	...	...	...	...	...	Muzaffarpur
												United Provinces:
												(a) Agra—
												Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	Benares
												Central—
90	70	...	...	...	...	...	...	70	70	...	...	Cawnpore
...	80	...	..	...	...	...	...	...	...	...	...	Jhánsi
												Western—
...	...	...	...	...	...	...	...	60	60	...	...	Meerut
130	45	...	5	9·06	5	...	...	...	50 and 60	30	30	Agra
												Submontane, west—
100 and 120	85 and 90	...	...	...	...	...	...	60 and 65	50 and 55	40 and 60	40 and 60	Shahjahánpur
												(b) Oudh—
												Southern—
...	...	4·69	3·12	...	5	...	1·25	40	40	...	...	Lucknow
												Northern—
...	...	...	...	...	...	...	...	...	...	35	30	Fyzabad

WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER—*continued*

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Rajputana—												
Eastern— Ajmer	26·67	12·5	...	...	39·37	26·41	...	...	31·56	17·34	28·59	16·67
Panjab—												
Southern— Ferozpur	21·25	16·72	40	44·37	29·58	23·12	34·37	28·59	21·09	12·97	...	12·97
Central— Lahore	27·6	23·49	50	45·73	30·47	22·19	34·43	26·67	20·78	12·29	...	14·01
South-eastern— Delhi	...	...	47·03	38·12	36·25	24·17	40	30·16	26·67	13·8	20·58	14·32
Submontane— Amritsar	25	20	42·08	36·35	29·11	21·61	30·78	25	...	...	...	...
Northern— Ráwalpindi	20	20	50	55·78	27·6	21·56	30·78	25	20	11·41	15·68	15·36
Western— Multan	...	17·4	..	27·55	33·12	27·08	37·5	33·33	...	14·27	...	14·79
Sind and Baluchistan—												
Karáchi	...	...	40	42·5	35·62	..	...	...	25·62	...	21·25	17·5
Shikárpur	...	...	37·19	40	32·5	25·78	...	...	21·41	13·91	...	...
Quetta	...	...	...	...	40 to 43·75	31·25 to 38·12	58·75	57·5	28·75	20 to 21·25	28·75	21·87
Bombay—												
Deccan and Karnátak— Dharwar	...	...	...	...	...	...	...	...	...	...	...	...
Sholapur	...	...	.	...	...	...	...	...	...	...	24·01	16·87
Poona	...	...	41·98	38·65	...	31·56	...	...	...	...	...	18·85
Khandesh and N.-E. Deccan— Ahmadnagar	...	...	...	...	36·2	24·11	...	...	...	...	27·45	21·2
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat— Surat	31·72	23·07	...	...	37·5	36·04	...	...	...	.	28·85	24·48
Ahmadabad	...	...	50	53·75	39·06	26·25	...	...	...	18·75	29·58	20
Central Provinces—(a)												
Western— Nagpur	...	...	46	31	32	22	...	36·25	...	...	19·5	18·37
Central— Jubbulpore	...	...	36·25	28·5	34·75	25	42	30·75	...	...	26·62	12·5
Eastern— Raipur	...	...	32	25	26·62	22	32·5	29	...	...	...	...
Berar—												
Akola	...	...	45·75	41·25	33·25	29·25	38·5	37·5	...	...	24	15·25
Amraoti	...	...	40·62	35	36·25	30	40	37	...	...	18·75	18
Madras—												
South, central— Coimbatore	...	...	...	...	...	...	...	...	...	...	29·2	21
Salem	...	...	...	...	...	...	...	...	...	...	...	...
Central— Bellary	...	..	...	...	...	...	...	...	...	...	25·3	16·9
Cuddapah	30·4	30·4	...	...	...	...	...	...	...	...	27·4	25·3
Karnul	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central— Nellore	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south— Madras	27	26·4	44·7	45·9	...	...	...	...	..	...	...	...
Tanjore	33·8	23·3	44·2	32	...	...	...	...	...	...	...	...
Trichinopoly	...	..	...	...	...	..	...	...	..	...	...	...
Southern— Madura	...	...	...	..	...	...	...	...	...	...	31·9	24·2
Mysore—												
Mysore	27·2	24·2	42·97	43·72	50·94	35·22	52·8	48	...	...	27·43	21·97
Bangalore	22·39	15·67	46·16	37·66	35·01	31·83	50·95	56·95	...	...	...	...

(a) The figures under "Rice, husked" represent the prices of cleaned rice or *chawal*.

(The figures state prices in rupees per ten maunds)

Bajra		Bagi		Maize		Gram		Arhar Dál		Linseed		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Rajputana—
												Eastern—
36·41	20	...	...	30·78	16·67	30·16	20	...	...	61·56	44·06	Ajmer
												Panjab—
												Southern—
...	17·34	...	...	21·56	12·19	21·56	12·5	...	40	...	72·5	Ferozpur
												Central—
28·65	18·8	...	...	25·36	13·33	23·75	14·32	50	34·74	43·85	31·98	Lahore
												South-eastern—
32·03	18·18	...	...	27·55	13·8	28·59	15·1	50	26·72	50	44·43	Delhi
												Submontane—
...	...	...	...	23·54	12·92	22·86	12·5	...	...	...	30·78	Amritsar
												Northern—
23·54	16·67	...	...	20·78	15·99	25	14·74	33·33	36·35	43·23	33·33	Ráwalpindi
												Western—
...	19·06	...	...	23·19	14·79	25·78	17·13	...	...	...	36·35	Multan
												Sind and Baluchistan—
...	23·12	...	...	...	...	...	23·44	...	...	...	...	Karachi
...	19·06	...	...	...	...	27·08	17·10	...	...	...	...	Shikárpur
...	...	...	...	27·5	20	...	...	47·5	40	...	...	Quetta
												Bombay—
												Deccan and Karnátak—
...	...	...	...	...	...	...	...	...	...	...	...	Dharwar
...	21·82	...	...	...	...	...	21·15	...	...	...	...	Sholapur
...	...	...	...	...	...	34·74	23·59	...	...	...	...	Poona
												Khandesh and N.-E. Deccan—
26·77	22·24	...	...	...	...	36·2	...	...	...	...	...	Ahmadnagar
35·57	...	...	...	...	...	...	...	...	..	...	...	Dhulia
												Gujarat—
33·35	28·85	...	...	...	...	37·5	28·12	58·33	44·69	...	...	Surat
34·79	22·19	...	...	...	...	...	17·81	...	...	...	...	Ahmadabad
												Central Provinces—
												Western—
...	...	..	...	...	...	34	20	40	31	...	35·5	Nagpur
												Central—
...	...	...	..	...	...	28·5	16·62	40	29·62	42	30·75	Jubbulpore
												Eastern—
...	..	...	...	...	...	26·62	16·5	33·25	21	...	...	Raipur
												Berar—
...	...	...	...	...	...	34·37	19·75	37·5	33·25	45·75	30	Akola
...	...	...	...	...	...	33·75	24	30	31·25	40	36·25	Amraoti
												Madras—
												South, central—
31·6	19·4	...	...	...	...	47·2	36·4	...	...	...	...	Coimbatore
...	...	23·4	20·5	...	...	...	...	29·4	...	...	...	Salem
												Central—
...	..	...	...	...	...	37	26·4	...	...	...	...	Bellary
25·8	12·1	...	...	..	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	29	22·3	...	..	...	...	27·2	23·8	...	...	Nellore
												East Coast, south—
...	...	...	..	...	...	38·1	30·6	...	...	..	...	Madras
...	...	...	...	...	...	...	...	...	..	...	...	Tanjore
...	...	28·4	21·6	...	...	...	...	..	...	...	...	Trichinopoly
												Southern—
30·5	26·9	...	...	...	...	...	...	31·9	...	...	...	Madura
												Mysore—
...	...	27·43	28·51	...	...	22·72	30·23	40·37	68·64	...	...	Mysore
...	...	27·43	22·86	...	...	31·35	20·57	51·43	48·4	..	...	Bangalore

WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER—*concluded*

Districts	Mustard and Rapeseed		Sesamum (*Til* or *Jinjili*)		Ghi		Sugar, raw (*Gúr*)		Salt		Tobacco leaf	
	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904
Rajputana—												
Eastern—												
Ajmer	...	...	63·91	44·01	355·52	355·57	57·19	66·56	...	...	...	...
Panjab—												
Southern—												
Ferozpur	...	33·28	...	57·19	355	315	50	40	...	...	80	80
Central—												
Lahore	39·01	25	55·16	43·85	388·18	355·57	61·56	44·43	...	...	66·67	50
South-eastern—												
Delhi	51·56	29·79	63·93	40	376·56	336·87	53·33	33·18	...	...	44·37	61·56
Submontane—												
Amritsar	36·35	26·67	60	41·04	400	...	57·13	36·35	...	...	...	...
Northern—												
Ráwalpindi	42·08	33·33	50	44·43	364·37	320	53·33	44·43	...	...	...	...
Western—												
Multan	43·12	36·35	60	44·43	397·5	376·46	53·75	56·93	...	...	...	80
Sind and Baluchistan—												
Karáchi	...	...	...	...	400	330	...	80	...	...	...	...
Shikárpur	...	...	67·03	61·87	390	349·37	58·44	...	...	...	...	...
Quetta	...	...	...	...	360 to 420	380 to 420	...	...	...	...	...	...
Bombay—												
Deccan and Karnátak—												
Dharwar	...	...	...	...	...	...	...	56·98	...	...	...	...
Sholapur	...	...	...	...	...	...	60·42	64·32	...	...	...	...
Poona	...	...	...	...	...	...	...	66·67	...	...	...	...
Khandesh and N.-K. Deccan—												
Ahmadnagar	...	...	...	...	...	...	...	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat—												
Surat	...	...	60·52	49·01	...	...	...	...	...	...	...	...
Ahmadabad	...	...	...	...	320	290·62	63·75	53·75	...	...	...	...
Central Provinces—												
Western—												
Nagpur	...	48·87	...	48·87	400	350	...	...	...	...	...	...
Central—												
Jubbulpore	44	29·62	50	36·25	330	280	...	...	30·75	34	72·62	80
Eastern—												
Raipur	...	...	...	...	320	280	...	...	29·25	30	200	100
Berar—												
Akola	58·25	45·62	54	32·25	381	346	...	...	28	31·25	142·87	114·25
Amráoti	50	43·75	43·75	36·25	380	340	...	...	25	30	170	165
Madras—												
South, central—												
Coimbatore	...	...	76·3	61·4	396·4	327·4	51·2	70·4	...	...	...	...
Salem	...	...	...	...	385·2	376·7	...	...	...	...	128·3	119·9
Central—												
Bellary	...	...	51·5	38·6	380·9	285·7	68	59·5	...	...	...	...
Cuddapah	...	...	...	...	327·5	279·6	...	...	...	...	...	...
Karnul	...	...	...	...	...	...	...	...	...	...	74	74·1
East Coast, central—												
Nellore	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—												
Madras	...	...	57·6	...	362·1	345·6	60	67·5	...	...	115·2	123·4
Tanjore	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	123·4	72·1
Southern—												
Madura	...	...	66·7	48·2	...	...	...	...	...	...	106·8	106·8
Mysore—												
Mysore	...	...	68·19	43·49	383·41	339·17	40·37	85·03	...	...	280·2	280·52
Bangalore	...	...	52·24	58·75	420	342·85	77·14	55·71	...	...	291·43	342·85

(The figures state prices in rupees per ten maunds)

Turmeric		Grass		Straw		Jawar stalks		Sheep, per score		Plough bullocks, per pair		Districts
1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	1905	1904	
												Rajputana—
												Eastern—
...	...	10	5	7·97	8·33	7·97	3·91	140	140	85	80	Ajmer
												Panjab—
												Southern—
...	80	3·28	3·75	5	5	6·25	5	50	50	75	75	Ferozpur
												Central—
127·55	66·67	13·33	12·5	7·76	6·67	...	...	200	100	100	112·5	Lahore
												South-eastern—
114·37	100	13·33	6·67	8·91	6·25	16·67	5	75	80	110	120	Delhi
												Submontane—
110	...	13·33	...	8·91	5·31	...	...	85	...	...	...	Amritsar
												Northern—
133·33	100	12·13	10	7·29	8·91	10	8·02	80	80	70	80	Ráwalpindi
												Western—
...	96·2	...	4·48	...	4·48	...	6·67	...	60	...	75	Multan
												Sind and Baluchistan—
...	...	...	...	...	...	...	...	100	80	90	...	Karáchi
...	...	...	...	...	...	...	...	...	...	...	...	Shikárpur
...	...	...	...	11·25*	6·87*	...	...	60 to 200	40 to 140	...	...	Quetta
												Bombay—
												Deccan and Karnátak—
...	...	...	...	...	...	...	...	...	...	...	...	Dharwar
...	...	...	...	...	...	...	...	...	...	...	...	Sholapur
...	...	...	...	...	...	...	...	...	...	...	...	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	...	...	...	...	...	...	...	...	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	...	Dhulia
												Gujarat—
...	...	...	...	...	...	...	...	70	70	...	...	Surat
...	...	...	...	...	...	...	...	...	...	...	...	Ahmadabad
												Central Provinces—
												Western—
...	...	...	...	...	...	...	...	60	60	100	100	Nagpur
												Central—
110	88·87	...	...	..	...	...	...	55	55	40	45	Jubbulpore
												Eastern—
87·5	67	...	...	...	...	...	...	...	...	25	30	Raipur
												Berar—
114·25	52·37	...	3·75	...	...	...	7·5	70	80	90	100	Akola
120	77·5	4	6	...	...	...	9	60	65	80	75	Amráoti
												Madras—
												South, central—
99·2	64	...	...	...	...	4	4·3	...	...	50	50	Coimbatore
60	48	...	...	7·7	7·4	...	...	75†	75†	...	...	Salem
												Central—
...	...	...	...	...	...	6·8	6·9	80†	80†	100	100	Bellary
79	42·8	...	...	...	...	...	...	...	...	...	...	Cuddapah
98·7	40·4	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	...	...	5·8	4·4	...	...	...	...	...	...	Nellore
												East Coast, south—
88·9	42·8	...	...	...	...	...	...	55·63†	53·75†	...	...	Madras
...	...	...	...	...	...	...	...	80†	80†	...	...	Tanjore
...	...	...	...	...	...	...	...	...	...	...	...	Trichinopoly
												Southern—
...	...	...	...	6·4	4·3	...	...	...	...	40	40	Madura
												Mysore—
109·00	872	11·4	6·85	6·51	6·51	5	7·5	100	100	70	70	Mysore
102·86	45	9·14	7·61	8·57	6·86	5·71	5·71	160	160	120 to 150	120 to 150	Bangalore

* Bhusa † Sheep or goats

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Secretary to the Government of India

Calcutta, January 26, 1906

F

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1905 (*The figures*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	9 9	9 9	...	...	..	...
Tavoy	...	...	...	...	12 3	12 3	13 —	13 —	...	...	..	...
Moulmein and Amherst	6 13	6 13	...	...	9 12	9 12	10 8	10 8	...	..	.	...
Pegu (deltaic)—												
Pegu	...	...	...		9 14	9 14	10 8	10 8	..	..		...
Rangoon	12 12	12 12	...	...	12 4	12 4	14 4	14 4	..	..		...
Minbin	...	..	...	...	9 13	9 13	11 8	11 8		...		...
Bassein	...		...		9 12	9 12	9 12	9 12	...	...	.	...
Pegu (inland)—												
Tharawadi	...	...	...	...	10 10	10 10	11 10	11 10	..	...	..	...
Henzada	...	...	...	...	9 11	9 11	12 2	12 2	..	...	..	
Prome	...	...	...	...	...	...	9 14	9 2	...	...	..	...
Toungoo	...	...	...	...	10 6	10 6	12 6	12 6	...	...	..	...
Thayetmyo	...	...	...	...	10 —	10 —	11 8	11 8	...	...	.	...
Upper Burma—												
Mandalay	16 1	16 10	...	.	10 9	10 9	11 9	11 9	..	...	..	...
Bamo	...	...	...	...	8 14	8 14	10 10	10 10	.	...	...	...
Pakôkku	...	...	...	...	8 13	8 13	10 10	10 10	...	...	..	...
Meiktila	...	...	...	.	10 6	10 —	11 10	11 4	19 15	19 8	.	...
Arakan—												
Sandoway	..	...	...	...	15 9	15 9	17 8	17 8	..	...	..	...
Kyaukpyu	...	...	...	...	10 9	11 3	11 9	12 3	...	...	...	...
Akyab	...	...	...	...	9 —	8 —	10 —	9 —	...	...	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	...	...	.	...	...	...	10 —	10 8	...	..	...	...
Noakhali	...	...	...	...	...	...	11 —	10 —	...	..	...	..
Backerganj	...	...	...	...	...	...	10 12	11 4	...	..	...	.
Maimensingh	10 —	10 —	12 5	12 5	...	...	8 14	8 14	...	..	...	...
Tippera	...	...	...	...	...	...	10 10	10 8	...	..	...	...
Dacca	10 —	10 —	17 8	18 12	...	...	9 4	9 4	...	...	...	.
Faridpur	16 —	14 8	24 —	24 8	...	...	9 6	9 7	...	..	...	..
Central—												
Pabna	...	...	...	...	..	...	10 8	10 8	...	...	...	...
Rajshahi	12 12	13 8	24 —	24 —	...	...	11 —	10 8	...	...	...	...
Malda	11 —	12 10	20 —	...	...	...	11 8	11 —	..	...	...	...
Bogra	11 4	11 4	...	...	...	...	10 8	10 8	...	...	...	...
Northern—												
Jalpaiguri	10 —	10 —	...	...	...	...	9 12	9 4	...	...	...	...
Dinajpur	8 —	...	...	...	...	...	11 —	12 —	...	...	...	..
Rangpur	11 —	11 —	...	...	...	...	11 —	11 —	...	...	...	...
Surma—												
Sylhet	...	...	...	...	8 —	8 8	10 1	10 —	...	.	...	...
Cachar	7 4	7 4	...	...	7 9	8 8	10 —	11 11	...	...	...	...
Hill tracts—												
Khási and Jáintia Hills	6 8	6 8	...	...	5 —	5 —	8 —	8 —	...	...	...	...
Gáro Hills	...	...	...	...	4 —	4 —	10 —	9 8	...	...	...	...
Manipur	...	...	...	...	32 —	32 —	33 —	34 —	...	..	...	
Nága Hills	...	...	...	...	13 8	13 8	14 8	14 —	...	...	...	
Lushai Hills	...	...	...	...	5 —	5 —	8 —	8 —	...	...	...	...
Brahmaputra—												
Goálpára	11 —	11 —	...	...	5 8	5 8	10 —	9 —	...	...	...	...
Kámrúp	9 —	9 —	...	...	7 —	7 —	12 8	12 8	...	.	...	...
Darrang	8 —	8 —	...	...	8 —	8 —	15 —	16 —	...	...	...	...
Nowgong	...	...	...	...	7 —	7 —	10 —	10 —	...	...	...	...
Sibságar	...	...	...	...	6 8	6 8	12 —	13 —	...	...	...	...
Lakhimpur	7 —	7 —	...	...	6 8	6 8	11 —	11 —	...	...	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakuni, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	18 14	18 14	Mergui
...	...	...	...	...	...	...	...	...	...	17 12	17 12	Tavoy
...	...	...	...	9 5	9 5	...	...	7 9	7 9	16 4	16 4	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	12 12	12 12	...	...	9 5	9 5	19 2	19 2	Pegu
...	...	...	...	16 —	16 —	...	...	13 4	13 4	18 8	18 8	Rangoon
...	...	...	...	...	...	...	...	...	...	12 8	12 8	Maubin
...	...	...	...	10 11	10 11	...	...	...	...	15 1	15 1	Bassein
												Pegu (inland)—
...	...	...	...	8 8	8 8	...	...	...	...	14 4	14 4	Tharawadi
...	...	...	...	11 2	11 2	...	...	8 2	8 2	14 3	14 3	Honzada
...	...	...	...	11 14	10 13	18 10	18 10	8 2	8 2	16 2	16 2	Prome
...	...	...	...	10 8	10 8	...	...	...	...	10 15	10 15	Toungoo
...	...	...	...	11 10	11 10	22 9	22 9	8 10	8 10	14 8	14 8	Thayetmyo
												Upper Burma—
...	...	...	...	17 —	17 8	...	...	8 —	8 2	16 1	16 1	Mandalay
...	...	...	...	7 2	7 2	...	...	7 2	7 2	11 1	11 1	Bamo
...	...	...	...	17 2	17 2	...	...	8 —	8 —	14 3	14 3	Pakôkku
...	...	...	...	18 7	18 8	30 14	31 10	9 10	9 10	16 —	16 4	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	...	...	18 4	10 2	Sandoway
...	...	...	...	...	...	...	...	...	...	18 —	18 —	Kyaukpyu
...	...	...	...	10 —	10 —	...	...	6 —	7 —	10 —	10 —	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	10 —	10 —	...	...	7 —	7 8	16 —	16 —	Chittagong
...	...	...	...	12 8	12 8	...	...	...	...	16 —	16 —	Noakhali
...	...	...	...	10 —	11 —	...	...	...	...	13 —	13 —	Backerganj
...	...	...	...	11 7	11 7	...	...	11 8	11 8	12 5	12 5	Maimensingh
...	...	...	...	...	...	...	...	...	...	16 —	14 3	Tippera
...	...	...	...	14 8	13 —	...	...	8 —	8 —	13 12	13 12	Dacca
...	...	...	...	12 —	9 —	...	...	7 —	7 7	14 8	15 —	Faridpur
												Central—
...	...	...	...	13 5	13 5	...	...	8 —	8 —	13 4	13 4	Pabna
...	...	...	...	15 12	15 12	...	...	9 —	9 —	12 12	12 12	Rajshahi
...	...	...	...	13 —	14 —	...	25 —	7 —	7 —	13 —	13 —	Malda
...	...	...	...	11 4	12 —	...	...	12 —	12 —	12 —	9 15	Bogra
												Northern—
...	...	...	...	13 —	13 —	...	...	8 —	8	11 —	11 —	Jalpaiguri
...	...	...	...	11 —	13 —	...	...	8 —	8 —	14 —	12 —	Dinajpur
...	...	...	...	12 —	12 8	...	...	8 —	8 —	13 —	13 —	Rangpur
												Surma—
...	...	...	...	8 —	8 —	...	...	7 8	7 8	16 —	15 8	Sylhet
...	...	...	...	9 11	9 6	...	...	7 4	7 4	16 —	15 —	Cachar
												Hill tracts—
...	...	...	...	8 —	8 —	16 —	16 —	6 8	6 12	8 —	9 —	Khási and Jáintia Hills
...	...	...	...	8 —	8 —	...	...	5 12	5 12	8 —	8 —	Gáro Hills
...	...	...	...	5 —	6 —	...	...	6 —	6 —	11 —	10 —	Manipur
...	...	...	...	6 8	6 8	...	...	6 —	6 —	8 —	8 —	Naga Hills
...	...	...	...	8 —	8 —	...	...	5 4	5 4	7 —	[illegible] —	Lushai Hills
												Brahmaputra—
...	...	...	...	12 —	12 —	...	...	8 8	8 8	14 —	14 —	Goalpara
...	...	...	...	11 —	11 —	...	...	8 —	8 —	13 —	14 —	Kamrup
...	...	...	...	11 —	11 —	...	...	9 —	9 —	14 —	14 —	Darrang
...	...	...	...	9 —	9 —	...	...	7 —	7 —	13 —	13 —	Nowgong
...	...	...	...	11 —	11 —	...	...	8 —	8 —	13 —	13 —	Sibsagar
...	...	...	...	11 —	11 —	...	...	7 4	7 4	11 8	11 8	Lakhimpur

RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1905—*continued* (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—												
Deltaic—												
Khulna	...	...	...	...	...	...	10 —	10 —	...	...	..	...
24-Parganas	10 —	10 —	...	...	...	...	11 7	11 8	...	...	...	...
Midnapur	9 —	9 —	...	...	...	...	13 —	14 —	...	...	...	...
Howrah	...	12 —	...	...	...	...	12 8	11 8	..	...	...	...
Calcutta	10 —	10 —	12 4	12 4	...	...	7 —	7 —	13 —	...	9 —	9 —
Hooghly	8 8	8 8	...	...	...	...	10 8	10 —	...	...	...	...
Nadia (Krishnagarh)	16 —	14 8	16 —	...	...	...	13 1	12 4	...	...	...	..
Jessore	10 —	10 —	11 10	11 4	...	...	11 —	11 —	...	..	...	...
Central—												
Bankura	12 —	12 —	...	...	...	...	15 —	14 — and 15 —	...	...	...	...
Bardwan	10 8	...	...	...	...	...	13 —	13 —	...	...	...	..
Birbhum	10 8	11 4	...	...	...	...	12 —	13 8	...	...	...	..
Murshidabad	14 8	14 8	23 —	22 —	...	...	12 8	13 —	...	...	...	...
Santhal Parganas	10 —	10 —	18 —	18 —	...	...	17 —	15 —	...	...	...	...
Hills—												
Darjeeling	...	...	...	...	...	...	10 —	10 —	...	...	...	...
Orissa—												
Puri	11 2	11 7	...	...	...	...	13 2	12 7	...	...	...	...
Cuttack	11 13	11 13	...	...	...	...	15 1	14 7	...	...	...	...
Balasore	13 —	13 —	...	...	...	...	13 —	13 —	...	...	...	...
Sambalpur	12 —	12 —	...	...	...	...	16 8	16 6	...	...	...	...
Chota Nagpur—												
Singhbhum	13 —	13 —	...	...	...	...	13 —	13 —	...	...	...	...
Mánbhum	11 —	11 —	16 —	16 —	...	...	14 8	15 —	20 —	...	...	..
Ránchi	8 — to 11 —	8 — to 10 —	15 —	15 —	...	...	14 —	11 —	...	...	...	..
Palámau	13 8	14 10	18 —	...	...	...	15 3	15 12	...	...	...	...
Hazáribágh	11 —	10 8	16 —	17 8	...	...	13 —	13 —	...	...	...	...
Bihar, south—												
Monghyr	12 —	12 9	13 13	...	...	...	12 12	14 8	...	...	...	...
Gaya	11 12	12 5	16 6	20 8	...	...	14 5	14 5 and 15 14	15 6	18 7	...	...
Patna	13 —	11 8	19 —	20 —	...	...	14 8	16 —	...	...	...	...
Shahabad	13 —	13 —	15 —	15 —	...	...	14 —	15 8	...	...	...	...
Bihar, north—												
Purnea	13 —	13 5	...	...	...	...	11 —	13 — and 14 —	...	...	...	...
Bhágalpur	12 —	13 14	17 12	20 4	...	...	13 4	14 8	...	...	...	...
Darbhanga	14 4	14 4	17 9	17 9	...	...	13 3	15 6	...	...	...	...
Muzaffarpur	10 8	11 —	16 —	16 —	...	...	11 —	11 —	...	...	...	...
Sáran	12 —	11 —	20 —	18 —	...	...	14 —	14 —	15 —	15 —	16 —	16 —
Champáran	13 —	14 —	20 —	20 —	...	...	14 8	15 8	...	...	...	...
United Provinces:												
(*a*) Agra—												
Eastern—												
Mirzapur	10 —	12 —	13 —	17 —	6 —	6 —	10 8	11 8	11 —	18 —	13 —	16 —
Benares	10 9	11 6	13 —	13 15	7 9	7 13	11 2	11 6	13 9	15 3	13 —	14 10
Ghazipur	10 10	10 14	15 4	15 4	7 4	7 4	11 7	12 8	15 10	18 8	13 14	15 4
Jaunpur	10 8	10 8	13 8	13 8	5 8	5 8	10 8	10 8	...	...	...	...
Allahabad	9 —	9 12	13 —	14 —	6 —	6 —	9 —	9 —	13 —	15 8	12 —	13 12
Central—												
Bánda	10 4	10 12	11 12	12 12	4 8	4 8	9 8	10 —	12 8	13 8	11 12	12 8
Fatehpur	9 —	10 —	11 8	12 —	9 —	9 —	10 —	10 8	12 —	13 —	11 8	13 4
Hamirpur	9 6	10 —	11 —	11 8	6 —	...	8 8	9 —	11 12	13 8	11 8	12 4
Jalaun	9 12	10 —	14 —	14 —	8 —	8 —	9 —	9 —	11 —	13 —	11 —	12 —
Cawnpore	10 5	10 5	13 —	13 8	...	...	10 8	11 8	12 8	13 8	12 12	13 8
Jhansi	10 14	11 5	14 4	15 4	9 —	9 —	10 8	11 —	13 4	13 13	12 4	11 13
Etáwah	10 4	10 4	12 4	12 4	5 —	5 —	10 —	10 —	12 12	12 8	11 12	11 8
Farukhabad	9 14	9 14	13 5	13 10	5 6	5 6	10 3	8 15	11 9	13 10	11 15	13 10
Mainpuri	9 12	10 4	12 —	13 8	5 —	5 —	9 —	9 —	11 8	13 4	11 8	13 4
Etah	10 4	10 4	13 4	13 —	5 —	5 —	9 —	9 —	12 —	12 8	12 —	12 —
Western—												
Meerut	11 2	11 3	14 8	14 10	4 —	4 —	10 —	10	14 —	14 —	12 8	12 8
Agra	9 12	10 8	13 —	13 8	6 4	6 4	9 —	9 —	12 —	13 —	11 8	12 —
Muttra	11 —	11 —	13 2	13 8	6 8	6 8	7 —	10 8	13 —	13 —	12 —	12 —
Aligarh	10 8	10 8	14 —	14 8	4 8	4 8	...	...	13 —	13 —	13 —	13 —
Bulandshahr	11 12	11 —	14 —	13 8	5 —	5 —	9 —	7 —	14 —	14 —	12 —	12 —
Submontane, east—												
Ballia	11 8	11 8	18 —	18 —	6 8	6 8	10 —	10 —	18 —	18 —	18 —	13 —
Azamgarh	10 4	10 12	13 12	13 14	7 10	7 10	11 10	9 12	...	..	..	...
Gorakhpur	12 —	12 2	14 6	14 6	10 5	10 5	12 12	13 1	14 12	16 3	12 2	12 2
Basti	11 —	11 4	15 8	16 —	7 12	7 12	12 4	12 4	18 —	18 —	..	..

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—
												Deltaic—
...	...	...	...	14 —	14 —	...	...	9 —	9 —	13 8	13 8	Khulna
...	...	...	...	13 —	13 —	...	...	10 9	10 8	20 —	20 —	24-Parganas
...	...	...	...	10 8 to 12 8	10 8 to 12 8	...	...	8 8	8 8	14 —	14 —	Midnapur
...	...	...	...	10 8	13 8	...	...	10 8	9 —	16 —	16 —	Howrah
...	...	7 —	7 —	10 —	11 —	12 4	12 4	7 8	8 —	14 —	14 —	Calcutta
...	...	...	...	11 8	11 8	...	...	9 —	9 —	15 —	16 —	Hooghly
...	...	...	...	16 —	16 —	...	...	9 6	8 —	16 —	16 —	Nadia (Krishnagar)
...	...	...	...	16 —	16 —	...	...	13 4	13 4	12 —	12 —	Jessore
												Central—
...	...	...	...	12 —	12 1	...	...	10 4	10 1	16 —	16 8	Bankura
...	...	...	...	12 8	12 8	...	...	8 12	9 —	16 8	16 8	Bardwan
...	...	...	...	11 4	12 —	...	...	8 4	8 4	13 8	14 —	Birbhum
...	...	...	...	14 8	15 —	...	...	9 —	8 —	16 —	16 —	Murshidabad
...	...	...	...	13 —	13	22 —	22 —	17 —	17 —	14 —	14 —	Santhal Parganas
												Hills—
13 —	18 —	...	...	10 —	9 12	13 —	13 —	6 8	6 4	11 8	12	Darjeeling
												Orissa—
...	...	...	...	13 12	13 2	...	...	7 14	8 8	15 8	15 —	Puri
...	...	...	...	15 12*	15 12*	...	...	17 1	14 7	16 —	16 —	Cuttack
...	...	...	...	13 —	13 —	...	...	9 —*	9 —	17 —	17 —	Balasore
...	...	...	...	13 —	13 —	...	...	9 —	9 —	11 8	11 8	Sambalpur
												Chota Nagpur—
...	...	...	...	13 —	13 —	...	...	12 —	12 —	13 —	13 —	Singhbhum
...	...	...	...	12 8	12 8	20 —	20 —	9 8	10 8	14 —	13 —	Mánbhum
25 —	26 —	...	...	13 —	13 —	20 —	20 —	6 8	6 —	13 —	12 13	Ránchi
...	...	...	...	15 12	16 14	27 —	27 —	10 2	11 4	14 10	15 3	Palámau
20 —	22 —	...	...	14 8	14 8	18 —	19 8	7 —	8 —	12 8	12 8	Hazáribágh
												Bihar, south—
...	...	...	...	15 —	15 —	17 4	18 —	8 6	8 6	15 —	15 —	Monghyr
18 7	22 9	12 5	13 5	14 14	17 15	16 6	18 7	8 3	9 3	15 14	15 14	Gaya
...	...	16 —	...	18 —	15 —	19 —	16 —	9 —	9 8	17 —	16 —	Patna
...	...	...	...	14 —	16 —	...	...	8 —	8 —	15 —	16 —	Shahabad
												Bihar, north—
...	...	...	...	16 —	19 10 and 16 —	16 —	21 5	7 —	8 —	13 —	13 —	Purnea
...	...	...	...	15 4	16 4	19 —	20 4	8 14	8 14	15 12	15 12	Bhágalpur
17 9	24 3	...	...	15 6	17 9	15 6	17 0	9 14	14 4	14 12½	14 4	Darbhanga
...	17 —	...	...	13 —	13 —	15 —	17 —	9 —	9 —	14 —	14 —	Muzaffarpur
16 —	20 —	11 —	12 —	15 —	14 —	15	17 —	8 —	9 —	16 —	16 —	Sáran
24 —	25 —	...	...	16 —	16 8	18 8	18 —	10 —	10 8	15 —	15 —	Champáran
												United Provinces
												(a) Agra—
												Eastern—
...	...	11 —	13 —	14 —	16 —	17 —	20 —	7 8†	9 8†	13 8	13 8	Mirzapur
...	...	15 3	15 3	13 —	14 1½	15 11½	17 1½	8 6†	8 11†	12 1½	12 1½	Benares
...	...	12 8	12 8	14 12	15 4	16 6	17 —	9 2†	9 12†	13 4	13 4	Ghazipur
...	...	...	...	13 —	14 —	14 8	15 8	10 —†	10 —†	13 8	13 8	Jaunpur
...	...	14 —	16 —	12 8	14 —	...	...	6 8†	7 8	13 —	13 —	Allahabad
												Central—
...	...	...	...	11 8	13 12	...	...	8 8†	8 4†	14 12	13 8	Banda
...	...	...	...	11 12	12 8	...	...	9 —†	9 —†	14	14 —	Fatehpur
...	...	...	...	11 8	12 4	...	15 —	8 8†	8 —†	13 —	13 —	Hamirpur
...	...	...	...	11 4	12 8	12 —	...	9 —†	9 —†	13 —	13 —	Jalaun
...	...	17 —	17 —	12 —	15 12	14 8	16 8	9 8†	10 —†	16 —	15 —	Cawnpore
...	...	...	...	11 8	12 10	...	...	...	...	15 —	18 —	Jhansi
18 —	18 —	12 —	14 —	12 8	12 8	13 2	14 8	9 —†	9 —†	15 —	15 —	Etawah
...	...	...	...	12 4	12 15	12 15	15 6	8 3†	8 3†	16 6	15 6	Farukhabad
...	...	...	...	12 —	13 —	13 —	13 8	10 —†	10 —†	15 —	15 —	Mainpuri
...	...	...	...	12 8	12 8	13 —	13 8	8 —†	8 —†	17 —	16 4	Etah
												Western—
...	...	...	...	13 15	14 1	14 8	14 8	8 12†	9 —†	15 10	15 9	Meerut
...	...	...	...	12 8	13 8	12 8	14 —	8 —†	8 8†	17 —	18 —	Agra
...	...	...	...	13 4	13 8	14 10	15 —	9 —	9 —	15 6	17 —	Muttra
...	...	11 —	11 —	13 8	13 8	15 —	15 —	9 —†	9 —†	16 —	16 8	Aligarh
...	...	12 —	12 —	13 8	13 8	14 8	14 —	9 —†	9 —†	14 —	14 —	Bulandshahr
												Submontane, east—
...	...	12 4	12 4	14 —	14 —	18 —	18 —	9 8†	9 8†	14 —	14 —	Ballia
16 8	...	12 4	12 4	12 4	14 2	13 12	15 14	9 4†	9 4†	14 4	12 4	Azamgarh
14 6	14 6	11 8	12 12	14 —	14 6	15 12	15 12	10 —†	10 —†	14 12	14 12	Gorakhpur
20 —	20 8	11 4	11 4	13 8	13 12	18 —	18 8	10 —†	10 —†	13 4	13 4	Basti

* Kalai   † 11 naked

RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1905—*continued*—(*The figures*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces—*continued*												
(a) AGRA—*continued*												
Submontane, west—												
Shahjahánpur	10 —	10 8	13 8	15 —	6 —	6 —	9 —	9 12	14 —	16 —	13 —	15 —
Budaun	10 2	10 6	12 12	12 12	5 —	5 —	9 —	9 1	13 2	14 12	12 8	13 6
Pilibit	11 —	11 4	15 —	16 .	5 —	5 —	10 —	10 4	13 12	...	13 12	14 —
Bareli	10 5	10 10	15 4	15 4	6 —	6 —	10 —	10 —	15 4	15 8	13 8	14 —
Moradabad	10 12	11 —	13 6	13 6	5 2	5 2	9 6	9 6	14 14	14 14	13 —	13 10
Bijnor	11 8	11 8	16 —	16 —	4 8	4 8	9 —	9 —	...	...	13 —	13 —
Muzaffarnagar	11 15	12 6	15 6	15 15	8 4	8 4	9 1	9 1	13 12	14 5	13 8	13 8
Saháranpur	12 14	12 14	16 11	16 11	3 4½	3 4½	7 8	7 8	13 15	13 15	13 15	13 5
Dehra Dún	11 4	11 4	16 —	16 —	5 —	5 —	7 —	7 —	12 8	12 8	12 8	12 8
Hills—												
Naini Tal	10 —	10 —	14 —	14 —	4 —	4 —	8 —	8 —	...	...	10 —	10 —
Almora	13 —	13 —	20 —	20 —	4 8	4 8	10 4	10 4	...	...	...	...
Garhwál	15 —	15 —	18 —	18 —	6 —	6 —	10 —	10 —	...	...	...	...
(b) OUDH—												
Southern—												
Partábgarh	9 8	10 —	12 —	12 —	7 —	7 —	11 —	11 8	14 —	15 8	13 —	14 —
Sultanpur	9 12	10 —	11 8	12 8	7 —	7 —	12 —	12 8	..	...	...	...
Rae-Bareli	9 12	10 4	12 —	12 —	5 —	5 —	11 —	12 8	13 —	15 —	13 —	14 —
Unao	9 8	10 —	12 —	12 8	6 —	6 —	10 —	10 8	12 —	14 —	12 —	14 —
Lucknow	10 4	11 —	14 —	15 —	5 —	5 —	10 8	11 —	14 —	15 —	13 8	11 8
Hardoi	10 —	10 8	13 —	14 —	5 —	5 —	8 8	8 —	13 —	15 8	13 8	14 —
Northern—												
Fyzabad	10 4	11 4	10 8	12 8	...	...	9 8	9 8	14 —	16 —	12 8	12 12
Barabanki	10 —	10 —	11 —	12 —	8 —	8 —	10 —	10 8	12 —	15 —	12 8	14 —
Gonda	11 —	11 8	11 8	11 8	...	...	12 —	12 —	17 12	18 4	15 4	15 4
Bahraich	11 —	12 —	..	16 [illegible]	7 —	7 —	12 —	11 12	16 —	23 —	15 —	17 8
Sitapur	10 —	11 —	14 —	15 —	4 —	4 —	10 —	10 —	14 8	17 —	13 4	16 —
Kheri	11 —	11 4	15 —	16 8	4 —	4 —	11 —	12 —	14 8	19 —	14 8	16 —
Rajputana—												
Eastern—												
Partábgarh	10 8	10 8	20 —	20 —	7 —	7 —	7 8	7 8	20 —	20 —	...	...
Bánswara	10 8	11 —	14 8	15 —	4 —	4 —	6 12	6 12	...	..	...	...
Mewar (Udaipur)	9 13	9 13	12 10	13 —	7 1	7 1	7 14	7 14	13 1	13 7	9 13	9 13
Hilly Tracts of Mewar (Dungarpur)	11 4	11 —	17 8	18 —	3 8	3 12	6 12	7 —	...	...	...	...
Sirohi	10 — and 10 12	10 — and 11 —	14 —	15 —	6 —	6 —	8 —	8 —	12 —	12 —	11 8	12 —
Erinpura	10 4	10 4	13 —	13 —	6 —	6 —	8 —	8 —	13 —	13 —	12 —	12 —
Ajmer	10 2½	10 2½	12 8	12 8	6 8	6 8	8 2½	8 2½	14 —	14 —	11 —	11 —
Abu	10 3 and 10 12	10 3 and 10 15	13 1	13 1	5 6	5 6	8 6	8 9	...	...	11 12	12 —
Kishangarh	10 8 to 10 12	11 4	13 12 to 14 —	14 —	7 —	6 —	9 —	10 —	14 — to 15 —	13 8	11 8	13 4
Bundi	16 3	16 4	19 8	19 4	7 5	...	8 8	8 6	24 6	24 1	...	...
Kotah	11 2	11 4	12 —	12 —	7 —	7 —	9 —	9 —	14 —	13 12	8 8	7 8
Jhalawar	10 12	10 14	14 10	15 —	6 10	6 10	8 —	8 —	15 8	15 8	11 8	11 4
Tonk	9 8	9 8	10 7	10 7	5 1	5 1	6 5	6 4	11 11	11 11	10 12	10 12
Jaipur	10 —	10 2	14 4	14 7	6 8	6 6	7 8	7 6	14 4	15 —	11 13	11 11
Karauli	9 6	9 6	11 4	11 14	8 2	8 2	9 6	9 6	11 9	12 8	9 6	10 10
Dholpur	10 12¾	11 2¼	13 11	14 6	7 —	7 —	8 4	8 4	13 ¾	13 9½	12 ½	12 6
Bharatpur	10 12	10 12	13 2	13 2	5 —	5 —	8 —	8 —	13 7	13 10	11 6	11 9
Alwar	11 10	11 15	14 13	14 7	6 11	6 11	8 8	8 8	13 12	13 6	12 2	12 4
Deoli	10 6	10 8	13 —	13 [illegible]	5 —	5 —	6 —	6 —	13 1	13 —	12 —	14 —
Nasirabad	10 8	10 8	...	...	7 8	7 8	8 —	8 —	14 —	14 —	11 8	11 —
Bálmer	10 6	11 3	...	...	6 —	6 —	7 2	7 2	13 2	15 3	12 13	13 2
Anádra	10 4 and 11 —	10 5 and 11 5	...	..	5 8	5 8	8 8	8 8	...	...	12 4	12 7
Shahpura	10 5	10 8	11 13	12 —	7 5½	7 8	8 11	9 —	13 8	13 8	12 —	12 —
Western—												
Jodhpur	8 13 and 10 —	9 9 and 10 5	12 1	12 10	6 4	6 4	7 8	7 8	12 9	12 13	10 5	10 12 and 12 1
Jaisalmer	8 6	8 5	...	...	6 5	6 6	8 7	8 8	12 6	12 14	11 15	11 11
Bikaner	10 —	9 12	13 8	13 —	3 4	3 —	6 —	6 —	..	...	10 8	10 12
Central India—												
Indore	12 —	12 —	12 —	12 —	6 —	7 —	7 —	7 8	15 8	16 —	13 —	13 —
Nimach	11 4	11 4	...	...	8 8	8 8	8 10	8 12	16 —	18 2	12 8	12
Gwalior	9 14	9 14	15 —	15 —	6 12	6 12	7 8	7 8	14 —	12 4	11 12	11 12
Panjab—												
Southern—												
Hissar	12 —	12 —	15 8	17 —	...	..	10 —	11 —	13 8	14 8	11 8	12 8
Ferozpur	12 —	12 —	18 —	18 —	...	...	9 —	9 —	12 —	10 —	12 —	12 —
Central—												
Lahore	12 6	12 4	18 12	18 12	...	.	8 8	8 12	...	..	13 12	13 4
Gujranwála	13 8	13 8	21	21 —			8 8	8 8	18 —	20 —	17 —	17 —
Gujrat	14 8	14 8	21 —	21 —	...	...	9 —	9 —	18 —	18 —	16 8	16 —
Jhelam	14 4	14 9	20 —	21 5	...	.	8 —	8 —	18 —	18 —	16 —	16

state the number of sers (of 80 tolas) and Chittacks sold for one rupee)

Marua or Bagi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces—*continued*
												(a) Agra—*continued*
												Submontane, west—
...	...	...		12 8	14 —	14 —	15 8	8 —*	7 —*	14 —	14 —	Shahjahánpur
...	...	15 8	16 —	13 6	14 12	15 12	17 —	8 8*	9 4*	15 —	15 —	Budaun
...	...	...	..	13 8	15 8	16 —	...	8 12*	8 12*	14 —	14 —	Pilibit
...	...	14 —	14 —	13 12	14 1	16 4	16 —	9 —	9 —	15 —	15 —	Baroli
...	...	12 4	12 4	13 10	13 10	16 2	15 13	12 12*	12 12*	14 12	14 4	Moradabad
...	...	...	...	14 —	14 —	...	8 12	7 8*	7 8*	14 8	14 8	Bijnor
...	...	...	...	14 —	14 9	14 13	15 11	8 12*	8 13*	16 6	15 15	Muzaffarnagar
17 3	17 5	17 5	17 5	14 2	14 2½	15 9½	15 10½	7 8*	7 8*	16 6½	16 6½	Sahāranpur
15 —	15 —	...	...	13 —	13 —	15 —	16 —	10 —*	10 —*	14 —	14 —	Dehra-Dún
												Hills—
...	...	...	...	11 8	11 8	12 —	12 —	6 —*	6 —*	10 —	10 —	Naini Tál
...	24 —	...	...	11 —	11 —	...	...	7 —	7 —	10 8	10 8	Almora
20 —	20 —	20 —	20 —	10 —	10 —	...	...	7 —*	7 —*	9 —	9 —	Garhwál
												(b) Oudh—
												Southern—
15 8	20 —	...	...	12 8	14 —	...	...	9 —*	9 —*	14 —	14 —	Partábgarh
...	...	...	...	14 8	14 —	...	...	8 —*	8 —*	15 —	15 —	Sultanpur
16 —	18 —	14 —	20 —	13 —	12 8	14 —	16 —	7 8*	7 —*	15 —	15 —	Rai-Bareli
13 —	16 —	16 —	18 —	11 8	13 4	14 —	16 —	9 —*	9 —*	14 —	14 —	Unao
...	...	17 —	18 —	13 —	14 —	16 —	18 —	9 —*	9 —*	13 8	14 —	Lucknow
19 —	22 —	15 8	16 —	13 8	15 —	15 —	17 —	8 —*	8 —*	12 8	13 —	Hardoi
												Northern—
...	...	16 —	16 —	13 —	15 —	14 12	16 8	8 4*	8 12*	14 —	14 —	Fyzabad
...	...	...	...	12 —	12 —	17 —	17 —	8 8	8 8*	16 —	15 —	Barabanki
16 —	16 —	16 —	16 —	14 8	14 8	19 4	19 4	8 12	8 12*	13 12	13 —	Gonda
...	...	14 —	15 —	14 8	16 —	15 8	20 8	9 8*	10 8*	15 —	15 —	Bahraich
22 —	23 —	12 —	20 —	13 —	14 8	16 —	18 —	9 8*	9 —*	15 —	15 —	Sitapur
20 —	26 —	8 —	19 —	14 —	15 —	16 —	19 —	9 —*	9 8*	15 —	15 —	Khori
												Rajputana—
												Eastern—
...	.	...	..	14 —	14 —	25 —	25 —	7 8	7 8	15 —	15 —	Partábgarh
...	..	...	...	16 8	17 —	16 8	18 —	6 4	6 4	13 12	14 —	Bánswara
...	...	15 —	15 —	12 4	12 4	15 4	13 7	7 8	7 8	14 3	14 3	Mewar (Udaipur)
...	...	...	..	14 —	14 —	15 12	17 —	...	...	13 13	13 8	Hilly Tracts of Mewar (Dungarpur)
...	..	14 —	14 —	10 8	11 8	12 1	13 —	9 —	9 —	17 —	17 9	Sirohi
...	...	...	...	12 4	12 4	...	...	...	...	18 12	13 8	Erinpura
...	...	9 8	9 8	13 4	13 4	13 —	13 —	...	...	17 8	17 8	Ajmer
...	..	...	...	11 12	11 10	13 13	13 3	8 —	7 14	16 6	16 6	Abu
	...	...	...	13 12	14 4 to 16 8	14 —	14 12	..	...	20 —	19 —	Kishangarh
...	...	...	...	15 3	16 4	...	...	...	...	14 15	15 —	Bundi
...	...	...	...	11 8	11 6	15 —	14 8	7 —	7 —	14 —	14 —	Kotah
...	...	...	..	10 8	10 8	18 —	18 8	8 —	8 —	13 5	14 6	Jhalawar
...	...	...		14 1	11 3	12 4	12 —	...	...	15 7	15 8	Tonk
...	...	17 7	17 4	13 6 and 13 12	13 9 and 14 2	14 4	14 2	16 4	16 —	19 5	19 11	Jaipur
...	...	11 4	12 8	11 9	11 14	...	...	9 6	9 6	15 —	15 —	Karauli
...	...	12 —	12 —	15 14	13 9	...	...	9 13	10 —	17 —	17 —	Dholpur
...	...	10 12	10 12	12 11	13 2	13 5	14 1	8 5	8 10	17 1	18 —	Bharatpur
...	...	14 —	14	14 5	14 8	14 4	14 —	13 —	13 —	17 12	18 2	Alwar
...	...	...	...	12 2	12 12	12 12	13 —	8 2	8 2	15 —	15 12	Deoli
...	...	...	...	15 —	13 —	...	...	8 8	8 8	19 —	19 —	Nasirabad
...	...	...	...	12 1	12 1	13 6	14 5	...	...	16 —	16 —	Bálmer
...	...	...	...	11 11	12 2	13 8	14 12	...	...	17 —	17 —	Anádra
..	...	...	...	11 9	12 3	13 6	13 4	...	...	17 7	17 14	Shahpura
												Western—
...	...	...	...	11 10	11 12	13 7	13 4	7 8	7 8	16 8	16 8	Jodhpur
...	..	...	...	8 10	9 —	...	...	...	...	21 —	21 —	Jaisalmer
...	...	...	...	13 —	12 12	...	...	8 —	8 12	16 8	16 8	Bikaner
												Central India—
...	...	...	...	12 —	12 —	16 8	17 —	8 —	8 —	15 —	15 8	Indore
...	...	...	...	13 4	13 4	...	...	8 8	9 8	17 4	17 4	Nimach
...	...	9 —	9 —	12 —	12 12	15 —	15 —	8 12	8 12	15 —	15 —	Gwalior
												Panjab—
												Southern—
...	...	...	...	15 8	16 —	...	...	...	...	16 —	15 —	Hissar
...	..	10 —	10 —	17 —	17 —	17 —	17 —	10 —	10 —	18 —	18 —	Ferozpur
												Central—
...	...	14 10	13 8	15 14	15 12	15 4	15 12	7 10	8 6	18 4	18 8	Lahore
...	...	20 8	24 8	17 12	17 12	18 —	19 —	...	...	20 —	20 —	Gujranwála
...	...	...	...	17 —	16 8	18 8	17 —	...	...	20 —	20 —	Gujrat
...	...	...	...	16 —	16 3	17 —	17 —	...	...	20 —	20 —	Jhelam

*Husked.

RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1905—*continued* (*The figures*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Panjab—*continued*												
South-eastern—												
Gurgáon	11 8	11 8	14 14	14 12	...	...	8 —	8 —	13 8	14 —	12 —	12 —
Delhi	11 —	11 8	14 8	14 8	...	...	8 —	8 —	13 —	13 —	12 —	12 —
Rohtak	12 4	12 —	16 —	17 —	...	...	9 —	9 —	14 —	13 12	13 —	12 12
Karnál	11 8	12 —	14 —	14 8	...	...	6 —	7 —	14 —	14 —	11 —	11 —
Submontane—												
Ambala	12 13	13 8	17 14	18 8	...	...	9 12	9 12	16 —	19 8	14 —	15 12
Ludhiána	13 8	14 —	16 —	17 —	...	...	8 8	8 8	13 8	18 —	13 —	13 —
Jalandhar	13 12	14 8	19 —	19 8	...	...	10 —	10 —	15 —	16 —	12 —	12 —
Hoshiárpur	13 12	14 8	20 8	21 —	...	...	9 —	9 —	13 —	13 —	15 —	15 —
Gurdáspur	14 —	14 12	20 —	25 —	...	...	8 —	10 —	16 —	21 —	...	...
Amritsar	13 8	14 4	19 8	20 8	...	...	9 4	9 4	14 8	13 —	...	14 8
Siálkot	15 8	15 8	21 —	21 8	...	...	10 —	10 —	20 —	...	16 —	16 —
Hills—												
Simla	11 4	10 7	20 —	16 —	...	...	7 —	7 —	13 —	13 —	11 —	11 —
Kángra	16 —	16 —	27 —	28 —	...	...	10 —	10 —	...	...	...	...
Northern—												
Rawalpindi	14 —	13 12	19 8	21 8	...	...	7 12	7 12	25 —	25 —	16 8	17 —
Attock	15 4	15 4	22 —	25 —	...	...	8 8	8 8	26 —	26 —	17 —	18 —
Western—												
Sháhpur	14 8	14 8	22 —	21 —	...	...	7 8	7 8	13 —	18 —	16 —	16 —
Jhang	13 —	13 —	18 —	18 —	...	...	10 —	10 —	13 —	18 —	15 —	16 —
Lyallpur	13 8	13 12	20 8	21 —	...	...	8 —	10 —	17 —	21 4	...	...
Multan	11 12	11 12	20 —	20 —	...	...	11 4	11 4	16 —	16 —	15 —	15 —
Montgomery	13 6	12 14	19 8	19 8	...	...	9 —	9 —	...	...	13 14	...
Muzaffargarh	13 4	12 12	17 —	18 —	...	...	12 —	12 —	19 —	19 —	15 8	15 8
Dera Ghazi Khan	11 14	12 8	16 4	16 9	...	...	10 —	10 —	15 —	15 10	13 12	15 —
N.-W. Frontier Province												
Hazára	15 —	15 —	23 4	23 8	5 —	5 —	9 —	8 8	23 12	23 12	16 8	19 —
Peshávar	14 —	14 —	22 —	22 —	6 8	6 8	10 —	10 —	23 —	28 —	15 —	15 —
Kohát	15 —	15 5	21 11	22 5	7 2	7 8	11 8	12 2	...	...	13 8	17 14
Bannu	15 3	15 13	24 6	25 —	11 4	11 4	13 2	13 2	20 —	21 4	15 10	14 6
Dera Ismael Khan	12 10	13 —	20 3	20 13	5 2	5 2	7 6	7 4	18 12	18 12	14 11	15 4
Sind and Baluchistan—												
Karáchi	11 —	10 —	...	...	7 —	7 —	10 —	10 —	16 —	16 —	13 —	13 —
Hyderabad	10 8	10 —	...	...	8 —	8 —	8 8	8 8	16 —	17 8	14 8	14 —
Thar and Párkar (Umarkot)	11 —	10 8	...	...	11 —	10 —	12 —	11 —	...	...	13 —	13 —
Shikárpur	12 8	12 8	...	...	10 —	10 —	13 —	13 —	19 —	19 —	16 —	16 8
Upper Sind Frontier	11 —	11 —	...	...	9 —	9 —	10 —	10 —	17 —	17 —	16 —	16 —
Quetta	9 8 to 10 —	9 8 to 10 —	13 —	13 —	4 —	4 —	8 —	8 —	13 —	13 —	13 —	13 —
Bombay—												
Konkan—												
Karwar	8 12	8 12	...	...	9 2	9 2	10 10	10 10	...	...	...	...
Ratnagiri	9 7	9 7	...	...	8 —	8 —	9 4	10 —	...	...	11 15	11 15
Alibag	8 5	8 5	...	...	9 14	9 7	10 13	10 13	...	...	11 8	11 8
Bombay	8 7	8 7	...	...	5 12	5 12	7 13	7 13	12 4	12 4	10 10	10 10
Tanna	10 —	10 —	...	...	9 4	9 4	10 2	10 2	...	...	10 13	10 13
Deccan and Karnátak												
Dharwar	9 7	10 6	...	...	7 13	7 10	8 12	8 4	15 8	13 4	12 5	11 6
Belgaum	8 2	8 10	...	...	7 14	7 6	8 6	8 6	13 5	13 8	12 11	12 3
Satara	10 14	10 14	...	...	8 14	8 14	9 7	9 7	12 —	12 11	11 13	12 3
Sholapur	10 13	11 4	...	...	6 15	6 15	8 8	8 8	15 12	16 3	12 15	12 15
Bijapur	11 2	11 9	...	...	7 15	7 15	8 3	8 3	14 2	14 2	13 14	14 5
Poona	8 5	9 8	...	...	7 8	7 8	8 12	8 12	12 10	12 10	10 9	10 9
Khandesh and N.-E. Deccan—												
Ahmadnagar	10 14	11 10	...	...	7 6	8 2	8 5	9 1	13 12	13 12	13 8	13 3
Násik	11 6	11 6	...	...	7 8	7 8	8 15	8 15	...	...	12 8	11 13
Dhulia	10 8	10 8	...	...	6 6	6 6	7 8	7 8	13 8	13 8	10 14	10 14
Gujarat—												
Surat	9 14	10 10	...	...	6 3	6 3	7 14	7 14	13 7	14 2	11 9	12 8
Broach	10 8	11 —	...	...	7 —	7 —	10 —	10 —	13 8	13 8	11 —	12 —
Kaira	10 —	11 8	...	...	8 —	8 —	9 —	9 —	15 —	15 —	12 —	13 —
Baroda	9 —	9 —	...	...	8 —	8 —	8 8	8 8	13 —	13 —	10 8	11 —
Ahmadabad	10 —	11 —	...	...	6 8	7 —	9 8	10 —	13 8	15 —	11 4	11 8
Godhra	10 8	11 —	...	...	5 8	5 8	9 —	9 —	...	...	12 —	13 8
Disa	11 4	12 —	...	...	7 8	7 8	8 12	8 12	15 8	17 —	13 8	14 3
Kathiawar—												
Rajkot	10 —	10 —	...	...	8 —	8 —	9 —	9 —	13 —	13 —	11 8	11 8
Central Provinces—												
Western—												
Nimar	11 11	12 2	...	...	5 13	5 13	8 15	9 —	17 —	18 —	...	...
Hoshangabad	11 4	13 —	...	...	7 —	8 6	9 8	9 8	13 10	17 —	...	...
Betul	12 13	15 —	...	...	...	...	9 12	9 12	17 12	17 12	...	...
Chhindwara	12 —	13 13	...	...	6 11	8 —	11 7	12 5	17 —	22 14	...	...
Nagpur	12 8	13 12	...	...	6 4	6 4	8 12	10 —	19 9	18 7	...	...
Wardha	12 8	13 —	...	...	5 —	5 —	10 —	10 —	18 8	18 12	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or thur, cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Panjab—*continued*
												South-eastern—
...	...	...	...	14 —	14 2	14 —	14 —	8 8	8 8	17 —	17 —	Gurgáon
...	...	...	...	13 8	14 8	14 —	14 —	7 8	7 8	16 —	16 —	Delhi
...	...	10 —	10 —	15 —	15 —	16 —	16 8	9 —	11 —	16 8	16 —	Rohtak
14 —	16 —	8 —	8 —	14 4	14 —	15 —	14 —	8 —	9 —	15 —	15 —	•Karnál
												Submontane—
17 8	17 8	11 12	11 12	15 8	15 8	16 10	17 8	11 12	11 12	18 3	19 8	Ambala
...	...	16 —	16 —	16 —	17 —	17 8	18 —	8 8	8 8	18 —	18 —	Ludhiána
...	...	12 —	12 —	16 —	17 —	18 —	18 12	...	...	18 —	18 —	Jalandhar
...	...	8 —	8 —	15 8	16 —	18 —	18 8	...	...	18 —	18 —	Hoshiárpur
...	...	...	...	14 8	16 —	18 —	20 —	8 —	...	18 —	19 —	Gurdáspur
...	...	14 8	14 8	17 —	17 —	16 8	17 —	...	...	20 4	20 4	Amritsar
...	...	...	...	17 —	16 8	19 —	19 —	...	...	20 —	20 —	Siálkot
												Hills—
...	...	10 —	9 —	11 12	11 4	15 —	14 —	6 8	6 —	12 11	12 11	Simla
...	...	...	...	16 —	16 —	26 —	28 —	...	...	16 —	16 —	Kángra
												Northern—
...	...	15 8	15 8	15 8	15 —	18 12	19 —	11 8	11 8	20 —	20 —	Ráwalpindi
...	...	10 —	10 —	15 —	15 4	19 —	21 —	8 —	8 —	18 8	18 —	Attock
												Western—
20 —	20 —	16 —	16 —	17 8	17 8	15 —	16 —	7 —	8 —	18 —	18 —	Sháhpur
25 —	26 —	29 —	30 —	16 —	15 —	18 —	18 —	12 —	12 —	17 —	17 —	Jhang
...	...	...	...	16 —	16 —	20 —	22 —	10 13	...	20 —	20 —	Lyallpur
...	...	16 —	16 —	15 —	15 —	16 —	16 —	...	...	18 8	18 8	Multan
...	...	...	...	17 4	17 4	17 4	...	...	...	18 —	18 —	Montgomery
...	...	...	...	14 4	14 12	16 —	16 —	7 —	7 —	16 —	16 —	Muzaffargarh
...	...	...	...	15 10	15 10	...	...	8 2	8 2	18 —	17 8	Dera Ghazi Khan
												N.-W. Frontier Province
...	...	19 —	19 —	12 8	12 12	19 4	18 12		9 8	16 —	16 —	Hazára
...	...	17 —	18 —	14 —	14 —	19 —	19 —	11 —	11 —	19 —	19 —	Peshávar
...	...	...	...	16 8	16 8	19 2	19 2	...	...	20 13	20 6	Kohát
...	...	...	...	18 11	18 14	21 2	20 15	11 4	11 4	21 14	22 8	Bannu
...	...	...	...	18 —	18 —	17 8	17 8	10 —	10 —	19 6	19 6	Dera Ismael Khan
												Sind and Baluchistan
...	...	...	...	14 —	13 —	...	...	8 —	8 8	21 —	21 —	Karáchi
...	...	...	...	12 8	12 8	...	...	8 —	8 8	18 —	18 —	Hyderabad
...	...	...	...	8 —	8 —	...	...	...	...	20 —	20 —	Thar and Párkar (Umarkot)
...	...	...	...	14 —	14 8	...	...	7 —	8 —	18 —	18 —	Shikárpur
...	...	...	...	14 —	14 —	...	...	9 —	9 —	15 —	15 —	Upper Sind Frontier
...	...	5 6	6 —	13 —	13 —	13 —	13 —	8 —	8 —	13 —	13 —	Quetta
												Bombay—
												Konkan—
15 3	15 8	...	...	9 10	9 10	...	...	9 —	9 —	15 1	15 1	Karwar
12 5	12 15	...	...	11 —	11 11	...	...	9 7	9 7	18 3	18 3	Ratnagiri
...	...	...	...	10 3	10 3	...	...	8 12	8 12	18 11	18 11	Alibág
9 —	9 —	...	...	11 4	11 4	...	...	7 10	7 10	11 9	11 9	Bombay
18 15	13 15	...	...	10 10	10 10	...	...	9 2	9 2	17 8	17 8	Tanna
												Deccan and Karnátak—
...	...	...	...	10 —	9 8	...	...	7 9	7 9	15 13	17 4	Dharwar
15 —	14 —	...	...	10 8	10 8	...	...	9 8	9 —	16 8	14 14	Belgaum
...	...	...	...	10 14	10 14	...	...	9 13	9 13	15 15	15 15	Satara
...	...	...	...	13 2	13 2	...	...	10 6	10 6	15 —	15 —	Sholapur
...	...	...	...	10 3	10 3	...	...	10 1	10 1	16 6	16 6	Bijapur
...	...	...	...	10 9	10 9	...	...	9 3	9 12	17 —	17 —	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	10 6	11 2	...	...	9 2	9 13	15 11	17 2	Ahmadnagar
15 11	14 7	...	...	11 5	11 5	...	...	9 5	9 5	19 12	19 12	Nasik
...	...	...	...	10 9	10 9	...	...	8 11	8 11	13 15	13 15	Dhulia
												Gujarat—
...	...	...	...	10 3	11 7	...	...	7 6	8 5	19 10	19 10	Surat
...	...	...	...	10 8	12 —	...	...	9 —	9 8	20 —	20 —	Broach
17 —	17 —	...	...	11 8	12 8	...	...	9 —	10 —	20 —	20 —	Kaira
13 —	14 —	...	...	10 8	11 8	...	...	8 —	9 —	17 8	17 8	Baroda
...	...	...	...	12 —	12 —	...	...	9 —	10 —	20 —	20 —	Ahmadabad
15 —	17 —	...	...	13 8	14 —	...	...	8 —	8 8	19 —	19 —	Godhra
...	...	...	...	10 4	11 —	...	...	7 12	8 —	13 —	13 —	Disa
												Kathiawar—
...	...	...	...	11 8	11 8	...	...	8 —	8 —	80 —	80 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	12 2	12 2	...	...	10 —	10 —	14 8	14 8	Nimar
...	...	...	...	12 6	14 7	...	...	9 —	9 —	12 13	12 13	Hoshangabad
...	...	...	...	12 15	14 —	...	...	10 9	12 —	12 —	10 11	Betul
...	...	...	...	13 7	16 4	...	...	9 —	10 4	12 —	12 13	Chhindwára
...	...	...	...	12 5	18 12	...	...	10 —	11 4	12 —	12 —	Nagpur
...	...	...	...	11 4	11 4	...	...	12 8	13 —	13 —	13 —	Wardha

RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1905—*concluded* (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces— *continued*												
Central—												
Narsinghpur	12 7	12 13	...	...	6 9	6 9	8 13	10 —	16 —	18 4	...	...
Saugor	11 2	11 11	...	...	6 —	...	10 11	10 11	13 4	16 —	...	...
Damoh	11 6	12 —	...	...	8 —	8 8	8 8	9 2	13 12	17 —	...	...
Jubbulpore	11 —	11 8	...	...	7 —	7 —	10 8	11 —	14 8	18 —	...	...
Mandla	12 —	14 —	...	...	9 —	10 —	13 —	14 —	17 —	...	...	...
Seoni	13 12	13 8	...	...	8 —	8 —	12 —	12 —	17 8	20 —	...	...
Bálághát	11 4	12 8	...	...	6 4	6 4	12 8	15 —	...	...	...	...
Bhandára	12 8	12 8	...	...	7 8	7 8	10 —	10 —	...	...	...	...
Chánda	13 —	13 5	...	...	8 2	8 2	9 —	10 —	19 —	19 3	...	...
Eastern—												
Biláspur	14 4	14 4	...	...	8 —	8 —	14 4	14 4	...	...	...	...
Raipur	14 —	15 —	...	...	10 —	10 —	12 —	12 —	...	...	...	...
Berar—												
Buldána	10 —	11 —	...	...	6 —	6 —	8 —	8 —	20 —	22 —	...	...
Akola	11 —	11 6	...	...	6 5	6 7	8 8	9 2	16 —	19 7	...	...
Amráoti	10 8	10 8	...	...	6 6	6 6	9 9	9 9	20 —	20 —	...	...
Yeotmal	11 —	11 —	...	...	7 —	7 —	9 —	9 —	20 —	22 —	...	...
Nizam's Territories—												
Secunderabad	8 11	8 15	13 5	14 3	4 9	4 10	8 6	8 10	14 14	14 10	16 3	15 12
Bolárum	10 8	10 8	...	...	5 12	5 12	9 —	9 12	16 —	16 —	...	...
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	9 11½	9 11½	...	...	...	...
S. Canara	...	...	...	...	...	...	11 6½	10 12½	...	...	...	...
South, central—												
Coimbatore	...	...	...	...	...	...	8 4	8 4	13 5⅔	13 5½	12 5	12 5
Nilgiris	...	...	...	...	...	...	7 9½	7 7	...	...	...	...
Salem	...	...	...	...	...	...	8 4	8 4	14 5½	14 5½	10 4½	10 4½
Central—												
Bellary	...	...	...	...	...	...	8 2	8 2	14 12½	15 5	...	...
Anantapur	...	...	...	...	...	...	8 11½	9 3	18 10	15 5	...	...
Cuddapah	...	...	...	...	...	...	8 4	8 4	14 8½	14 15	16 6½	17 2½
Karnul	...	...	...	...	...	...	7 8	7 14	16 14	16 10½	...	...
East Coast, north—												
Ganjam	...	...	...	...	...	...	9 10	9 10	...	...	...	...
Vizagapatam	...	...	...	...	...	...	9 8½	8 15½	...	...	14 3	16 12
Godávari	...	...	...	...	...	...	9 3	9 3	14 4½	14 9	...	...
East Coast, central—												
Kistna	...	...	...	...	...	...	9 1½	8 13	14 —½	14 —½	...	...
Guntur	...	...	...	...	...	...	9 4	8 10½	14 15	14 15	14 4	14 4
Nellore	...	...	...	...	...	...	11 4½	11 9	13 8½	15 10	14 —	15 —
East Coast, south—												
Madras	...	...	...	...	...	...	8 —	8 1½	...	...	...	...
Chingleput	...	...	...	...	...	...	8 —½	8 6½	...	...	...	...
N. Arcot	...	...	...	...	...	...	10 11½	9 14½	...	...	...	...
S. Arcot	...	...	...	...	...	...	7 13½	7 13½	...	...	12 5½	12 5½
Tanjore	...	...	...	...	...	...	8 4	9 1½	...	...	10 15½	13 11
Trichinopoly	...	...	...	...	...	...	7 7	7 13½	11 12½	12 15	13 —½	15 1
Southern—												
Tinnevelly	...	...	...	...	...	...	8 10½	8 10½	...	...	10 15½	...
Madura	...	...	...	...	...	...	7 13	8 4	12 9	12 9	10 15½	10 15½
Mysore—												
Mysore	7 8	8 —	...	...	7 8	7 8	8 8	8 8	13 8	13 8	...	...
Bangalore	11 2	11 2	...	...	7 3	7 3	8 5	8 5	...	...	...	...
Kolar	8 —	8 —	8 —	8 —	7 —	7 —	7 8	7 8	...	...	...	...
Tumkur	7 —	7 —	7 —	7 —	6 8	6 8	7 8	7 —	16 —	15 —	...	...
Hassan	10 —	10 —	10 —	10 —	8 —	7 8	9 —	8 —	...	...	...	...
Kadur	8 —	8 —	11 —	11 —	7 —	7 —	8 —	8 —	17 —	17 —	...	...
Shimoga	10 8	10 8	...	...	7 6	7 6	8 6	8 8	16 13	16 13	...	...
Chitaldrug	8 —	8 —	8 —	8 —	6 —	6 —	7 —	7 —	16 —	16 —	16 —	20 —
Coorg—												
Coorg	7 8	7 —	6 8	6 8	8 —	6 —	11 8	8 12	...	...	...	...
Aden	9 5	9 5	...	...	6 3	6 3	7 7	7 7	12 7	14 —	11 3	12 7

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

MARUA OR RAGI (*Eleusine coracana*)		KANGNI OR KAKUN, ITALIAN MILLET (*Setaria italica*)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (*Cicer arietinum*)		MAIZE (*Zea Mays*)		ARHAR OR THUR, CADJAN PEA (*Cajanus indicus*)		SALT		DISTRICTS
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces— *continued*
												Central—
...	...	...	...	12 13	13 3	...	...	7 13	6 9	12 13	12 13	Narsinghpur
...	...	...	...	11 11	13 —	...	...	8 —	9 2	14 3	14 4	Saugor
...	...	...	...	11 4	14 4	...	...	7 2	8 —	12 13	12 13	Damoh
...	...	...	...	13 8	14 8	...	...	9 —	10 —	12 —	11 —	Jubbulpore
...	...	...	...	18 —	18 —	...	...	11 —	11 —	11 5	11 8	Mandla
...	...	...	...	14 —	15 —	...	...	9 —	9 —	10 11	10 11	Seoni
...	...	...	...	13 8	13 8	...	...	10 —	11 4	13 8	13 8	Bálághát
...	...	...	...	15 —	15 —	...	...	10 —	10 —	11 —	11 —	Bhandára
...	...	...	...	11 7	13 2	...	...	11 4	13 2	13 6	13 6	Chánda
...	...											
												Eastern—
...	...	...	...	14 4	14 4	...	...	10 11	11 11	10 11	10 11	Biláspur
...	...	...	...	14 —	16 —	...	...	11 —	12 —	13 —	12 —	Raipur
												Berar—
...	...	...	...	15 —	16 —	...	...	9 8	9 8	13 —	13 —	Buldána
...	...	...	...	11 —	11 6	...	...	10 6	11 2	16 —	15 —	Akola
...	...	...	...	12 —	12 —	...	...	13 —	13 —	13 —	13 —	Amráoti
...	...	...	...	10 —	11 —	...	...	12 —	13 —	13 8	13 8	Yeotmal
												Nizam's Territories—
18 4	19 3	...	...	11 14	12 15	...	...	13 10	14 2	11 8	11 8	Secunderabad
...	...	...	...	11 8	12 10	...	...	...	...	11 8	11 8	Bolárum
												Madras—
												Malabar Coast—
...	...	...	...	...	...	...	...	...	...	15 15½	16 —	Malabar
...	...	...	...	...	...	...	...	...	...	18 4	15 3	S. Canara
												South, central—
14 13	14 13	...	...	...	...	...	...	...	...	14 14	15 10	Coimbatore
...	...	...	...	...	...	...	...	...	...	12 6½	11 5	Nilgiris
14 13	14 13	...	...	...	...	...	...	...	...	15 —	15 —	Salem
												Central—
16 8	17 7½	...	...	...	...	...	...	...	...	14 10	15 8½	Bellary
17 7½	16 —	...	...	...	...	...	...	...	...	18 3	15 3	Anantapur
15 9	15 9	...	...	...	...	...	...	...	...	15 11	16 15	Cuddapah
15 —	17 8	...	...	...	...	...	...	...	...	13 3	13 3	Karnul
												East Coast, north—
15 11	15 11	...	...	...	...	...	...	...	...	14 —	14 6½	Ganjam
15 4½	15 10½	...	...	...	...	...	...	...	...	16 —	16 —	Vizagapatam
15 8½	15 8½	...	...	...	...	...	...	...	...	20 —	20 —	Godavari
												East Coast, central—
...	...	...	...	...	...	...	...	...	...	20 —	20 —	Kistna
14 13	14 13	...	...	...	...	...	...	...	...	18 7	18 7	Guntur
13 6	14 14	...	...	...	...	...	...	...	...	20 9	20 9	Nellore
												East Coast, south—
12 9	12 7	...	...	...	...	...	...	...	...	20 3	20 6½	Madras
11 15½	11 5	...	...	...	...	...	...	...	...	21 8½	21 8½	Chingleput
14 1	14 13	...	...	...	...	...	...	...	...	18 3	17 13	N. Arcot
14 13	14 13	...	...	...	...	...	...	...	...	17 5	17 11	S. Arcot
13 5	15 9	...	...	...	...	...	...	...	...	17 14½ and 18 3½	15 10 and 19 5½	Tanjore
13 11	15 9	...	...	...	...	...	...	...	...	17 9	17 11	Trichinopoly
												Southern—
13 5	12 15	...	...	...	...	...	...	...	...	20 —	20 —	Tinnevelly
13 5	14 1	...	...	...	...	...	...	...	...	17 10	17 10	Madura
												Mysore—
14 —	13 —	...	...	8 —	8 8	...	...	11 —	9 —	14 —	14 —	Mysore
14 —	14 —	...	...	9 11	9 15	...	...	7 8	7 8	13 12	13 12	Bangalore
15 —	15 —	...	...	9 —	9 —	...	...	8 —	8 —	15 —	15 —	Kolar
16 —	16 —	...	...	8 —	8 —	...	...	8 —	7 8	13 8	13 —	Tumkur
16 —	16 —	...	...	9 —	8 —	...	...	8 —	8 —	12 —	12 —	Hassan
15 —	15 —	...	...	8 —	8 —	...	...	9 —	9 —	11 —	14 —	Kadur
15 12	16 13	...	...	9 7	10 8	...	...	8 6	8 6	14 11	12 10	Shimoga
16 —	16 —	20 —	20 —	9 —	8 —	...	...	8 —	7 —	12 —	9 —	Chitaldrug
												Coorg—
16 8	16 —	...	...	14 8	12 —	...	...	7 8	7 8	15 8	15 8	Coorg
...	...	...	...	11 3	12 7	...	...	11 3	11 3	32 —	32 —	Aden

FREDERICK NOEL-PATON,
Director-General of Commercial Intelligence

W. L. HARVEY
Secretary to the Government of India

Calcutta, January 26, 1906

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 25th January 1906.

The following statement of plague seizures and deaths reported in India during the week ending the 20th January 1906, is published for general information:—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	33	28
		Dholera Port		...	...
		Ahmedabad City	B., B. & C. I.	...	...
		Gogo Port		...	...
		Ahmedabad District	B., P. & C. I. & B.-G.-J.-P.	1	...
		Kaira District	" "	69	69
		Broach Port	" "	1	1
		Broach District	" "	...	1
		Mahikantha State	" "	...	...
		Surat Town and Port	" "	...	...
		Bulsar Port	" "	...	...
		Surat District	" "	2	3
		Panch Mahals District	" "	26	16
		Jhara Port		...	
		Utan "	B., B. & C. I. & B.-G.-J.-P.	..	...
		Vesava "	" "	...	...
		Kelva "	B., B. & C. I.	...	...
		Trombay "	G. I. P.	...	...
		Tarapur "	B., B. & C. I.	...	...
		Manori "	" "	...	...
		Mahim "	" "	...	...
		Dhanu "	" "	...	...
		Bhiwndi "	G. I. P.		...
		Aghashi "	B., B. & C. I.	...	...
		Shirgaon "	" "	...	...
		Bassein "	" "	2	2
		Kalyan "	G. I. P.	...	...
		Thana "	"	...	...
		Bandra "	"	...	...
		Umbergaon Port	B., B. & C. I.	...	...
		Kon "		...	...
		Thana District	G. I. P. & P., B. & C. I.	2	2
	Central.	Poona City	S. M. & G. I. P.	1(a)	1(a)
		Poona District	" "		...
		Satara "	S. M.	136	92
		Khandesh District		147	100
		Ahmednagar "		...	1
		Nasik "		50	50
		Sholapur Town		1	...
		Sholapur District	G. I. P., S. M. & Barsi	9	3

(a) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND.	Southern.	Alibag Port		1	...
		Mora "		...	...
		Panvel "		3	1
		Eshoi "		...	...
		Roha "		...	...
		Ashtami "		...	...
		Revdanda "		...	...
		Kolaba District	G. I. P.	11	7
		Ratnagiri Port		1	1
		Vizedrug "		...	...
		Harnai "		...	...
		Rajapur "		...	...
		Vengurla "		...	...
		Jaitapur "		...	...
		Dabhal "		...	...
		Joigad "		...	...
		Deoagad "		...	...
		Ratnagiri District		...	...
		Belgaum "	S. M.	63	45
		Hubli Town		9	9
		Dharwar District	S. M.	47	38
		Karwar Port		...	...
		Kumta "		...	...
		Kanara District		...	...
		Bijapur District		9	6
		Savantvadi State		...	...
	Sind	Karachi Town and Port	N. W.	8	7
		Karachi District	"	...	...
		Hyderabad Town	"	1	1
		Hyderabad District	" & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Sukkar District	"	...	...
		Khairpur State	"	...	...
	Political charges.	Akalkot State		9	9
		Aundh "		...	...
		Phaltan "		...	...
		Tuna Port		...	...
		Mandvi "		...	...
		Mundra "		...	...
		Jukau "		...	...
		Cutch State		...	...
		Cambay "	B., B. & C. I.	...	...
		Savanur "		...	...
		Bhor "		...	...
		Mongrol Port		...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Mahuwa Port	. . . .	...	...
		Jafrabad „	. . . .	...	...
		Verawal „	. . . .	...	...
		Vawania „	. . . .	...	...
		Kathiawar State . . .	B., B. & C. I., Morvi & B.-G.-J.-P.	5	1
		Kolhapur Town . . .	S. M.	85	22
		Kolhapur and Southern Mahratta Country	„	98	60
		Sachin State	B., B. & C. I.	...	...
		Dharampur State . . .	. . . .	...	...
		Srivardhan Port . . .	. . . .	...	...
		Murud „ . . .	. . . .	...	...
		Barimandla „ . . .	. . . .	...	...
		Nandgaon „ . . .	. . . .	...	...
		Majagoan „ . . .	. . . .	...	...
		Rajapuri „ . . .	. . . .	...	...
		Janjira State	. . . .	3	2
		Velan Port	. . . .	...	...
		Dwarka „	. . . .	4	1
		Baroda City	B., B. & C. I.	...	...
		Bet Port	. . . .	...	...
		Baroda State	B., B. & C. I	44	35
		Satara „	. . . .	4	2
		Jath „	. . . .	...	...
		Surat „	B., B. & C. I.	...	...
		Aden	. . . .	...	...
			TOTAL .	839	616
Madras Presidency.	...	Salem Town	Madras	...	...
		Salem District . . .	„	6(a)	1(b)
		Anantapur District . .	„	...	...
		Bellary Town	„	...	...
		Bellary Cantonment . .	S. M.	...	...
		Bellary District . . .	„ & Madras . . .	42(c)	30(d)
		Coimbatore Town . . .	Madras	...	...
		Coimbatore District . .	„ S. I. & Nilgiri .	6	4
		North Arcot „ . . .	S. I. & Madras . . .	2(b)	3(c)
		Madras City	. . . . .	3	3
		South Arcot District . .	S. I. & Madras	1(e)	...
		Kurnool „ . . .	„	...	...
		Nilgiris „ . . .	. . . . . .	7	5
		Cuddalore Port . . .	„	...	...
		Mangalore Port . . .	. . . . . .	1	1
		Tinnevelly District . .	„	...	...
		Malabar „ . . .	Madras	...	...
		Cuddapah „ . . .	. . . . . .	...	...

(a) Three imported. (b) Imported. (c) Two imported. (d) One imported. (e) Suspicious.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Madura District	. . . .	...	...
	...	Vizagapatam Port	. . . .	...	...
	...	Vizagapatam District	. . . .	...	...
	...	Ganjam District	. . . .	...	...
	...	Ermala Port	. . . .	...	...
	...	South Canara District	. . . .	...	...
	...	Chingleput District	S. I. & Madras	...	...
	...	Godavari „	Madras	...	...
	...	Cannanore Port	. . . .	...	...
	...	Tanjore District	S. I.	...	...
	...	Trichinopoly „	. . . .	...	...
	...	Cochin State	. . . .	...	...
	...	Bimlipatam Port	. . . .	...	...
	...	Calingapatam Port	. . . .	...	...
	...	Coconada „	. . . .	...	...
	...	Gopalpore „	. . . .	...	...
			TOTAL	68	47
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	(a)32	32
	Presidency.	Jessore District	B. C.	...	...
	Presidency.	Murshidabad District	„	...	...
	Presidency.	Khulna District	„	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
	Burdwan	Burdwan „	E. I.	...	...
	Burdwan	Howrah Town	. . . .	...	...
	Burdwan	Howrah District	E. I.	...	...
	Burdwan	Hooghly District	„	...	...
	Burdwan	Birbhum „	„	...	...
	Burdwan	Bankura „	B. N.	...	...
	Patna	Champaran District	B. & N.-W.	...	...
	Patna	Chapra Town	„	...	...
	Patna	Saran District	„	230	194
	Patna	Gaya Town	E. I.	7	7
	Patna	Gaya District	„	32	31
	Patna	Muzaffarpur District	B. & N.-W.	6	16
	Patna	Muzaffarpur Town	„	...	...
	Patna	Darbhanga Town	. . . .	36	35
	Patna	Darbhanga District	B. & N.-W.	204	180
	Patna	Shahabad „	E. I.	44	42
	Patna	Patna City	„	63	63
	Patna	Dinapore	„	...	...
	Patna	Patna District	„	375	325
	Bhagalpur	Monghyr Town	„	28	28
	Bhagalpur	Monghyr District	„	115	75
	Bhagalpur	Bhagalpur Town	„	17	15
	Bhagalpur	Bhagalpur District	„ & B. & N.-W.	1	1
	Bhagalpur	Sonthal Parganas District	„	...	...

(a) One imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BENGAL.	Chota Nagpur	Palamau District		15	12
		Gangpur State		...	...
		Manbhum District		...	...
		Purulia		...	...
		Singhbhum District	E. I.	...	...
		Hazaribagh „	„	...	...
	Orissa	Cuttack District	B.-N. R.	...	...
			TOTAL	1,205	1,056
EASTERN BENGAL AND ASSAM.	Rajshahi	Pabna District	B. N.	...	...
	Dacca	Dacca Town		...	...
		Faridpur District	B. N.	...	...
			TOTAL	...	...
UNITED PROVINCES.	Meerut	Meerut City	N. W.	...	...
		Meerut Cantonment	„	...	...
		Meerut District	„ O. & R. & E. I.	...	...
		Muzaffarnagar City	„	...	...
		Muzaffarnagar District	„	10	10
		Aligarh City	E. I. & O. & R.	...	...
		Aligarh District		...	...
		Saharanpur City		5	5
		Hardwar Union	O. & R. & N. W.	...	...
		Roorkee Town	„ „	...	...
		Saharanpur District	„ „	33	14
		Bulandshahr „	E. I. & O. & R.	22	16
		Dehra Dun „	B. & N. W. & O. & R.	1	...
	Agra	Etawah City	E. I.	...	...
		Etawah District	„	3	3
		Fatehgarh	B., B. & C. I.	...	...
		Farrukhabad Town	„ „	...	...
		Farrukhabad District	„ „	2	2
		Mainpuri „	E. I.	6	4
		Agra City	B., B. & C. I., G. I. P. & E. I.	...	...
		Agra District	„ „ „	...	...
		Etah „		...	...
		Hathras City		...	...
		Muttra District		...	...
		Muttra City		...	...
	Rohilkhand	Bareilly City	R. & K. & O. & R.	...	...
		Bareilly District	„ „	10	7
		Shahjahanpur District	„ „	7	8
		Shahjahanpur City	„ „	...	...
		Budaun District		5	4
		Bijnor Town		...	...
		Bijnor District	O. & R.	77	77
		Moradabad City		2	2
		Moradabad District		10	1
		Pilibhit District		9	8

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Allahabad	Allahabad City	E. I.	4	3
		Allahabad District	„ & O. & R.	...	...
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.).	136	128
		Cawnpur District	„ „ „ „	30	27
		Fatehpur „	E. I.	18	18
		Banda „	G. I. P. (I. M. Sec.) & E. I. R.	8	7
		Jhansi City	„ „	...	...
		Jhansi District	G. I. P. (I. M. Sec.)	...	...
		Hamirpur „	„ („)	...	...
		Jalaun „	„ („)	...	...
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	„ „	12	9
		Benares District	„ „ „ & E. I.	22	17
		Ballia „	„	196	183
		Jaunpur City	O. & R.	...	...
		Jaunpur District	„ & B. & N. W.	14	9
		Ghazipur „	E. I. & B. & N. W.	22	27
		Mirzapur City	„	...	...
		Mirzapur District	„ & O. & R.	...	...
	Gorakhpur	Azamgarh City	„ „	...	...
		Azamgarh District	„ „	154	145
		Gorakhpur City	„	14	14
		Gorakhpur District		25	20
		Basti District	„	44	41
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		...	...
	Lucknow	Unao District	O. & R., & B. & N. W.	20	20
		Lucknow City	„ „ & R. K.	2	2
		Lucknow District	„ „	16	16
		Hardoi „	„	9	8
		Rae Bareli „	„	56	42
		Sitapur „		11	11
		Kheri „		35	33
	Fyzabad	Bahraich District	B. & N. W.	69	51
		Gonda „	„	5	4
		Partabgarh „	O. & R.	4	4
		Sultanpur „	„	6	6
		Ajodhia	„	...	...
		Fyzabad City	„	...	...
		Fyzabad District	„	20	15
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	„ & O. & R.	62	55
			TOTAL	1,216	1,076

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB	Delhi	Gurgaon District	B., B & C. I.	...	...
		Hissar "	" & N. W.	...	...
		Karnal "	E. I.	66	63
		Simla "	S. K.	...	...
		Delhi "	. . . .	4	4
		Ambala "	N. W. & E. I.	19	9
		Rohtak "	N. W.	10	10
		Ludhiana District	N. W.	27	19
	Jullundur	Jullundur "	"	12	7
		Hoshiarpur "	. . . .	44	42
		Ferozepur "	N. W.	10	8
		Kangra "	. . . .	...	...
	Lahore	Amritsar City	. . . .	9	9
		Amritsar District	N. W.	26	25
		Gurdaspur "	"	147	147
		Lahore City	"	...	...
		Lahore District	"	13	11
		Gujranwala District	"	9	9
		Sialkot "	"	99	94
		Montgomery "	"	...	...
	Rawalpindi	Rawalpindi District	"	...	...
		Gujrat "	"	3	3
		Shahpur "	"	...	...
		Attock	"	...	...
		Jhelum	"	1	...
	Multan	Lyallpur District	"	...	...
		Mianwali "	"	...	...
		Patiala City	Rajpura-Bhatinda (N. W. Ry.).	...	...
		Patiala State	N. W., E. I., B., B. & C.I. & J.B	26	26
		Kapurthala State	. . . .	28	29
		Nalagarh State	. . . .	...	...
		Jind "	. . . .	...	...
		Kalsia "	. . . .	10	4
		Nabha "	. . . .	...	...
			TOTAL	563	519
BURMA	Pegu	Rangoon Town	. . . .	29	23
		Pegu District	. . . .	...	...
		Tharrawady District	. . . .	11	10
		Prome "	. . . .	...	...
		Hanthawaddy District	. . . .	8	6
	Irrawaddy	Bassein	. . . .	...	...
		Maubin District	. . . .	...	...
		Henzada "	. . . .	2	1
		Pyapon "	. . . .	...	...
		Myaungmya "	. . . .	...	...
	Tenasserim	Toungoo District	. . . .	5	5
		Moulmein Town	. . . .	1	1
		Tavoy District	. . . .	...	...
		Thaton "	. . . .	...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
	Mandalay	Mandalay District		5	5
	Sagaing	Sagaing "		...	...
	Meiktila	Myingyan "		...	...
		Yamethin "		6	7
		Meiktila "		75	61
			TOTAL	142	119
CENTRAL PROVINCES (INCLUDING BERAR).	Nagpur	Nagpur City	B. N. & G. I. P.	102	162
		Nagpur District	"	21 (a)	17 (a)
		Wardha Town	G. I. P.	...	...
		Wardha District	"	...	...
		Kamptee Cantonment		...	...
		Kamptee Town		2 (b)	4 (b)
		Chanda Town		...	...
		Chanda District	G. I. P.	1 (b)	1 (b)
		Bhandara Town	B. N.	...	...
		Bhandara District	"	1 (b)	...
		Balaghat "	"	...	...
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur.	Jubbulpore Town		...	...
		Jubbulpore Cantonment		...	...
		Jubbulpore District	E. I. & G. I. P.	6	5
		Damoh Town	G. I. P. (I. M. Sec.)	...	...
		Damoh District	" (")	...	...
		Saugor Cantonment	" (")	...	...
		Saugor Town	" (")	...	...
		Saugor District	" (")	...	...
		Seoni "	B. N.	...	...
	Nerbudda	Mandla District	"	...	...
		Burhanpur Town		1 (b)	1 (b)
		Nimar District	G. I. P. & B., B. & C. I.	4	5
		Hoshangabad Town	"	...	...
		Hoshangabad District	"	...	...
		Narsingpur Town	"	...	...
		Narsingpur District	"	...	...
		Chhindwara "	B. N.	5	8
	Chhattisgarh.	Khandwa Town	B., B. & C. I & G. I. P.	...	...
		Betul District		...	...
		Bilaspur Town	B., B. & C. I. & G. I. P.	...	...
		Bilaspur District	"	...	...
		Raipur "	"	...	...
		Raipur Town		...	...
	Berar	Sambalpur District	B., B. & C. I. & G. I. P.	...	...
		Akola Town		...	...
		Akola District	I. P.	104	80
		Buldana Town	"	...	...

(a) One imported.
(b) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	Berar—*contd.*	Buldana District	G. I. P.	68	55
		Yeotmal Town		...	...
		Wun District	G. I. P.	...	...
		Basim "	"	...	...
		Amraoti "	"	...	...
		Amraoti Town		...	...
		Ellichpur District		...	...
			TOTAL	405	338
MYSORE STATE.	...	Bangalore Civil and Military Station	S. M. & Madras	51	42
		Bangalore City	" "	33	27
		Bangalore District	" "	11	8
		Mysore City	" "	...	...
		Mysore District	" "	2	2
		Kolar "	Madras & S. M.	...	...
		Kolar Gold Fields	"	1	1
		Thumkur District	S. M.	...	...
		Shimoga "	"	25	17
		Chitaldrug "	"	4	5
		Kadur "	"	...	...
		Hassan "	"	...	...
			TOTAL	127	102
HYDERABAD STATE.	...	Aurangabad District	N. G. S.	3(a)	4(a)
		Bir "		..	...
		Hyderabad "	N. G. S.	...	...
		Indur "	"	...	...
		Bidar "		...	...
		Atrafi Balda		...	...
		Usmanabad District	G. I. P. & Barsi	41 } (a)	24 } (a)
		Lingsagur "	S. M.		
		Parbhani "	N. G. S.	6 } (a)	5 } (a)
		Raichur "	G. I. P. & Madras	...	...
		Gulburga "	" & N. G. S.	...	...
		Nander "	N. G. S.	...	...
			TOTAL	50	33
CENTRAL INDIA.	...	Indore City	B., B. & C. I.	...	...
		Indore State	"	1(b)	1(b)
		Ujjain City	"	3(b)	3(b)
		Gwalior "		...	..
		Gwalior State	B., B. & C. I. & G. I. P.	...	...
		Dhar "	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari "	" (")	...	...
		Bhopal City		...	..
		Bhopal State	G. I. P.	...	...
		Guaranteed Holdings in Bhopal Agency		...	...
		Maksudangarh State		...	.

(a) Figures for the period from 9th to 15th January 1906.
(b) Figures for week ending 13th January 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
		Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	...	
		Nimach "	"	...	..
		Indore Residency	"	...	.
		Rutlam City	"	...	..
		Rutlam State	"	..	
		Dewas Town		...	..
		Dewas State	G. I. P.	.	...
		Narsingarh State		...	
		Guaranteed Holdings in Malwa Agency		.	...
		Tonk State (portion in Central India)	G. I. P.	.	
		Rewa Town	"	...	...
		Rewa State	"	8(a)	10(a)
		Sehore State	"	.	..
CENTRAL INDIA.	...	Datia City	"	.	..
		Datia State		.	.
		Sailana Town		...	.
		Sailana State	B., B. & C. I.	..	..
		Piploda District		..	.
		Bagli State		...	...
		Jhabua "	B., B. & C. I.		.
		Jaora "	"	...	...
		Jaora Town	"	.	.
		Agar Military Station			..
		Manpur		...	..
		Sitamau State		..	.
		Rajgarh "		...	..
		Kurwai "		..	...
		Barwani "		...	...
		Lashkar City		...	...
			TOTAL	12	14
		Bharatpur State			
		Ajmer- Merwara		...	...
		Ajmer City		...	...
		Ajmer District		...	...
		Abu Road		...	...
		Mewar State	B., B. & C. I.	4	4
		Partabgarh State	"	...	...
		Chitor (Udaipur State)	"	...	...
		Tonk State	"	...	...
RAJPUTANA.	...	Marwar State (Jodhpur)	J. B.	...	..
		Jaipur City	"	..	..
		Jaipur State	"	...	...
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	...	...
		Jhallawar "		...	...
		Kotah "		...	...
		Sirohi "	B., B. & C. I.	...	...
		Shahpura "		...	...

(a) Figures for week ending 18th January 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures	Plague deaths.
RAJPUTANA.	...	Dholpur State	...	...	..
		Alwar City	...	...	
		Alwar State	B., B. & C. I.	...	...
		Beawar	...	...	...
		Karauli State	...	...	...
		Banswara Town	...	...	.
		Banswara State	...	...	...
			TOTAL	4	4
KASHMIR	...	Jammu District	...	21	14
		Kathua "	N. W.	...	...
			TOTAL	21	14
N.-W. F. PROVINCE	...	Abbottabad Town	...	...	...
		Hazara District	...	..	...
		Peshawar Town	...	...	...
		Peshawar District	...	...	...
			TOTAL	...	...
BALUCHISTAN	...	Sonmiani	...	...	...
		Hirok	N. W.	..	...
		Sibi	"	...	..
			TOTAL	...	...
			GRAND TOTAL	4,653	3,938

H. H. RISLEY,

Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

RAILWAY BOARD.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Railways.	Average earnings per mile per week.		Results of working during 1st-half of year.										Results of working for official year.			
	During 1st-half of 1905.	During official year 1904-05.	Mean mileage worked. 1905.	Mean mileage worked. 1906.	Total earnings for the first 14 days of January 1905.	Total earnings for the first 13 days of January 1906.	Earnings per mile open. 1905.	Earnings per mile open. 1906.	Total earnings from 1st January to 14th January 1905.	Total earnings from 1st January to 13th January 1906.	Increase.	Decrease.	Total earnings from 1st April to 14th January 1905.	Total earnings from 1st April to 13th January 1906.	Increase.	Decrease.
	R	R	Miles.	Miles.	R	R	R	R	R	R	R	R	R	R	R	R
State and Guaranteed Railways.																
Bengal-Nagpur (incldg. J. G. & R. D. 2' 6")	259	199	1,958	1,994	8,54,863	10,12,000	437	508	8,54,863	10,12,000	1,57,137	...	1,44,01,347	1,89,51,000	45,49,653	...
Bezwada extn. (Nizam's)	332	311	21	21	11,372	14,800	542	705	11,372	14,800	3,428	...	2,61,467	2,79,000	17,533	...
Bombay, Baroda and Central India (incldg. V. W. 3' 3⅜")	794	702	504	504	7,34,026	7,25,000	1,456	1,438	7,34,026	7,25,000	...	9,026	1,41,97,519	1,48,44,000	6,46,481	...
Eastern Bengal (incldg. 3' 3⅜" and 2' 6")	308	376	971	(a)1,235	5,91,046	8,75,000	609	708	5,91,046	8,75,000	2,83,954	.	1,55,51,923	1,70,84,000	15,32,077	...
East Indian	744	749	1,969	2,029	31,50,364	29,72,000	1,600	1,465	31,50,364	29,72,000	...	1,78,364	6,00,99,615	5,78,14,000	...	22,85,615
Great Indian Peninsula system	731	61[illegible]	1,569	1,569	20,93,948	25,63,000	1,335	1,634	20,93,948	25,63,000	4,69,052	...	3,67,80,554	3,89,95,000	22,14,446	...
" Agra-Delhi Chord	97	50	63	120	6,493	35,800	103	298	6,493	35,800	29,307	...	24,563	7,28,000	7,03,437	..
" Indian Midland (incldg. Bhopal-Itársi)	185	192	924	914	3,76,897	4,55,000	408	498	3,76,897	4,55,000	78,103	..	72,90,144	67,84,000	...	5,06,144
Madras	304	307	844	845	4,60,704	5,38,000	546	637	4,60,704	5,38,000	77,296	...	1,07,12,358	1,08,15,000	1,02,642	...
" North-East line	283	218	494	495	2,48,102	2,38,000	502	481	2,48,102	2,38,000	...	10,102	40,02,809	51,17,000	11,14,191	...
" West Coast extension (Calicut-Azhikal)	120	160	60	60	14,409	14,500	240	242	14,409	14,500	91	...	2,92,375	2,79,000	...	13,375
North Western (incldg. K. K. Thal & N. Durgai 2' 6")	359	370	3,312	3,395	23,76,808	19,64,000	718	579	23,76,808	19,64,000	...	4,12,808	5,05,69,615	4,47,49,000	...	58,20,615
Oudh and Rohilkhand (incldg. C. Burhwal 3' 3⅜" link)	249	243	1,240	1,240	5,83,681	5,70,000	471	460	5,83,681	5,70,000	...	13,681	1,21,97,123	1,19,26,000	...	2,71,123
" Hardwar-Dehra	187	162	32	32	8,691	10,300	272	322	8,691	10,300	1,609	...	2,06,557	2,52,000	45,443	...
Assam-Bengal	79	79	740	740	1,14,288	1,11,000	154	150	1,14,288	1,11,000	...	3,288	23,37,339	26,92,000	3,54,661	...
Burma	253	214	1,340	1,340	6,74,396	6,26,000	503	467	6,74,396	6,26,000	...	43,396	1,11,28,901	1,15,95,000	4,66,099	...
Jodhpur-Hyderabad (British section)	102	101	124	124	21,829	32,100	176	259	21,829	32,100	10,271	...	5,07,024	5,87,000	79,976	...
Lucknow-Bareilly	134	138	237	237	57,850	67,100	244	283	57,850	67,100	9,250	...	11,43,276	12,19,000	75,724	...
Nilgiri	375	330	17	17	10,020	9,400	589	553	10,020	9,400	...	620	2,35,455	2,57,000	21,545	...
Pálanpur-Deesa	39	36	17	17	1,610	1,300	95	76	1,610	1,300	...	310	24,049	26,000	2,551	...
Rajputana-Malwa (incldg. Godhra-Rutlam-Nagdá 5' 6")	309	273	1,816	1,917	11,67,117	10,15,000	643	529	11,67,117	10,15,000	...	1,52,117	1,89,32,060	2,12,92,000	23,59,940	...
South Indian	223	217	1,124	1,124	4,42,892	4,67,000	394	415	4,42,892	4,67,000	24,108	...	1,00,89,975	1,02,69,000	1,79,025	...
" Tanjore District Board	113	100	99	99	18,934	19,700	191	199	18,934	19,700	766	...	4,34,663	4,66,000	31,337	...
" Travancore Branch	82	83	108	108	17,192	17,300	159	160	17,192	17,300	108	...	2,65,162	3,89,000	1,23,838	...
Southern Mahratta (incldg. Gl-M. Fron. sec.)	146	135	1,165	1,165	2,73,579	3,39,000	235	291	2,73,579	3,39,000	65,421	...	64,82,812	68,31,000	3,48,188	...
" Bellary-Rayadrug (b)	...	...	...	33	...	1,600	...	48	...	1,600	1,600	...	..	20,500	20,500	...
" Hospet-Kottur (c)	...	...	...	43	...	2,000	...	47	...	2,000	2,000	...	...	30,000	30,000	...
" Mysore section	114	103	296	296	57,741	59,800	195	202	57,741	59,800	2,059	...	12,29,116	14,33,000	2,03,884	...
Tirhoot State	225	224	539	565	2,46,670	2,05,000	458	363	2,46,670	2,05,000	...	41,670	49,07,863	46,15,000	...	2,92,863
Tirupattur-Krishnagari (d)	...	...	...	26	...	1,500	...	58	...	1,500	1,500	...	[illegible]	13,100	13,100	...
[illegible]	47	49	30	30	2,067	2,900	69	96	2,067	2,900	833	...	59,198	60,700	1,502	...
TOTAL	348	331	21,613	22,334	1,46,17,589	1,49,65,100	676	670	1,46,17,589	1,49,65,100	3,47,511	...	28,43,64,862	29,04,13,500	60,48,638	...
All other Railways.																
Bhopal-Ujjain	111	84	114	114	21,609	21,100	189	185	21,609	21,100	...	509	3,72,456	4,52,000	79,544	...
Bina-Goona-Bárán	57	53	148	148	16,297	15,700	110	106	16,297	15,700	...	597	3,00,139	2,62,000	...	38,139
Delhi-Umballa-Kalka	233	222	162	162	63,143	72,600	390	448	63,143	72,600	9,457	...	14,70,065	16,11,000	1,40,935	...
Jammu-Kashmir	66	68	16	16	2,126	2,000	133	125	2,126	2,000	...	126	44,860	43,700	...	1,160
Kolar Gold-fields	363	439	10	10	6,352	5,400	635	540	6,352	5,400	...	952	1,89,766	1,48,000	...	41,766
5' 6" gauge.																
Ludhiana-Dhuri-Jakhal	94	86	79	79	12,283	20,700	155	262	12,283	20,700	8,417	...	2,81,613	4,04,000	1,22,387	...
Ludhiana Extension (e)	...	...	...	77	...	5,000	...	65	...	5,000	5,000	...	...	37,500	37,500	...
Nágdá-Ujjain	115	78	34	34	5,167	4,000	152	135	5,167	4,600	...	567	1,00,304	1,25,000	24,696	...
Nizam's Guaranteed State	252	248	334	334	1,52,939	1,67,000	455	500	1,52,939	1,67,000	14,061	...	34,16,994	33,35,000	...	81,994
Petlád-Cambay	127	101	32	33	5,869	5,500	183	167	5,869	5,500	...	369	1,24,274	1,30,000	5,726	...
Rájpura-Bhátinda	239	190	107	107	45,130	40,900	422	382	45,130	40,900	...	4,230	8,28,949	8,80,000	51,051	...
South Behar	137	135	79	79	19,462	19,900	246	252	19,462	19,900	438	...	4,44,055	4,36,000	..	8,055
Southern Punjab	164	133	425	425	1,36,309	1,09,000	321	256	1,36,309	1,09,000	...	27,309	22,76,103	25,00,000	2,23,897	...
Tapti Valley	138	89	155	155	35,624	64,900	230	419	35,624	64,900	29,276	...	4,90,195	7,88,000	2,97,805	...
Tarkessur	318	285	22	22	11,134	11,900	500	541	11,134	11,900	766	...	2,50,389	2,52,000	1,611	...
Ahmedabad-Dholka	65	58	34	34	3,898	2,700	115	79	3,898	2,700	...	1,198	78,199	71,700	...	6,499
Ahmedabad-Parantij	78	67	55	55	7,272	8,600	132	156	7,272	8,600	1,328	...	1,45,124	1,49,000	3,876	...
Bengal and North-Western	144	146	902	902	2,38,907	2,25,000	265	249	2,38,907	2,25,000	...	13,907	52,41,232	48,38,000	...	4,03,232
Bengal-Dooars	157	189	36	36	10,863	9,200	302	256	10,863	9,200	...	1,663	2,87,786	2,94,000	6,214	...
" extensions	75	79	117	117	15,609	14,900	133	127	15,609	14,900	...	709	3,50,616	3,98,000	47,384	...
Bhavnagar-Gondal-Junágad-Porbandar	120	108	334	334	62,981	67,100	188	201	62,981	67,100	4,119	..	14,29,582	13,96,000	...	33,582
Birur-Shimoga	44	35	38	38	2,930	2,800	77	74	2,930	2,800	...	130	51,841	61,500	9,659	...
Dhrangadrá	42	44	21	21	2,758	2,200	131	105	2,758	2,200	...	558	40,617	41,300	683	...
Dibru-Sadiya	228	234	78	78	34,160	30,000	438	385	34,160	30,000	...	4,160	7,52,334	7,58,000	5,666	...
3' 3⅜" gauge.																
Gaekwar's railway	86	72	134	134	19,195	17,200	143	128	19,195	17,200	...	1,995	3,68,006	3,72,000	3,994	...
Hyderabad-Gódávari Valley	179	122	392	392	1,08,200	1,11,000	270	283	1,08,200	1,11,000	2,800	...	17,81,394	22,45,000	4,63,606	...
Jaipur (f)	...	...	...	32	...	3,600	...	113	...	3,600	3,600	...	...	18,900	18,900	...
Jamnagar	54	51	54	54	4,198	4,300	78	80	4,198	4,300	102	...	1,09,749	1,15,000	5,251	...
Jetalsar-Rajkot	91	83	46	46	6,533	5,700	142	124	6,533	5,700	...	833	1,42,827	1,36,000	...	6,827
Jodhpur-Bikaner	73	69	700	709	1,08,791	1,03,000	155	145	1,08,791	1,03,000	...	5,791	19,00,967	21,48,000	2,47,033	...
Kolhápur	123	99	29	29	6,285	5,000	217	193	6,285	5,000	...	685	1,11,399	1,28,000	16,601	...
Morvi (including Vankaner-Morvi 2' 6")	74	76	94	90	11,091	9,200	118	102	11,091	9,200	...	1,891	2,91,535	2,38,000	...	53,535
Mymensingh-Jamalpur-Jagannathganj	64	75	51	51	5,166	10,400	101	203	5,166	10,400	5,234	...	1,66,353	1,84,000	17,647	...
Noakhali (Bengal)	39	33	35	35	2,600	2,600	74	74	2,600	2,600	...	...	44,481	53,200	8,719	...
Rohilkhand and Kumaon (Co.'s sec.)	125	143	66	66	12,678	15,600	192	236	12,678	15,600	2,922	...	4,60,077	4,99,000	38,923	...
Shoranur-Cochin	117	116	65	65	14,169	12,000	218	185	14,169	12,000	...	2,169	3,13,147	3,03,000	...	10,147
Udaipur-Chitor	56	41	67	67	4,668	9,400	70	140	4,668	9,400	4,732	...	1,06,908	1,75,000	68,092	...
Yesvantpur-Mysore Fron. sec. (incldg. M. Nanjangúd)	125	124	67	67	16,313	14,000	243	209	16,313	14,000	...	2,313	3,43,191	3,24,000	...	19,191
2' 6" gauge.																
Barsi	238	151	22	22	7,128	6,800	324	304	7,128	6,800	...	328	1,19,028	1,64,000	44,972	...
Cooch Behar	95	80	34	34	4,472	4,900	132	144	4,472	4,900	428	...	1,04,793	1,02,000	..	2,793
Gaekwar's Dabhoi	94	72	94	94	12,260	12,900	130	137	12,260	12,900	640	...	2,47,399	2,76,000	28,601	...
Kalka-Simla	210	208	59	59	13,968	12,200	237	207	13,968	12,200	...	1,768	5,32,871	6,35,000	1,02,129	...
Rajpipla	40	29	37	37	1,514	1,600	41	43	1,514	1,600	86	...	38,702	44,200	5,498	...
2' 0" gauge.																
Darjeeling-Himalayan	365	394	51	51	25,932	22,000	508	431	25,932	22,000	...	3,932	8,61,896	7,92,000	...	69,896
TOTAL	137	124	5,429	5,544	12,97,983	13,12,700	239	237	12,97,983	13,12,700	14,717	...	2,70,09,214	2,83,64,000	13,54,786	...
GRAND TOTAL	305	289	27,042	27,878	1,59,15,572	1,62,77,800	588	584	1,59,15,572	1,62,77,800	3,62,228	...	31,13,74,076	31,87,77,500	74,03,424	...

(a) Includes the Bengal Central Rail[illegible] (b) Opened from 18th September 1905.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 5.] CALCUTTA, SATURDAY, FEBRUARY 3, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS

PART I.

Government of India Notifications, Appointments, Promotions, etc.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 1st February 1906.

No. 754-M.—Intelligence having been received of the death of His Majesty the King of Denmark, Court Mourning is ordered till the 15th March 1906, Half Mourning commencing from the 1st March 1906.

When attending at the Viceregal Court, ladies will appear in black until the 28th February and thereafter in half mourning until the 15th March. Officers in uniform, when attending at the Viceregal Court, will wear a crape band on the left arm throughout the period of Court Mourning.

By Command,

F. L. ADAM, Major,

Military Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Calcutta, the 2nd February, 1906.

No. 1.—Whereas by Resolution passed by the Secretary of State for India in Council on the 6th day of October, 1870, the provisions of section 1 of the Government of India Act, 1870, were declared applicable to the districts comprised in the North-West Frontier Province as constituted by the Proclamation issued with the Notification of the Government of India in the Home Department No. 5780-P., dated the 25th October, 1901, and the Proclamation issued with the Notification of the Government of India in the Foreign Department No. 2104-F., dated the 6th August, 1902;

And whereas the Chief Commissioner of the said North-West Frontier Province has proposed to the Governor General in Council a draft of the following Regulation, together with the reasons for proposing the same;

And whereas the Governor General in Council has taken the draft and reasons into consideration, and has approved of the draft and the same received the assent of the Governor General on the 26th day of January, 1906.

In pursuance of the direction contained in the said section, the said Regulation is now published in the *Gazette of India* and *Local Gazette* for the said North-West Frontier Province:—

REGULATION NO. I OF 1906.

A Regulation further to amend the North-West Frontier Province Law and Justice Regulation, 1901.

VII of 1901. Whereas it is expedient to amend the North-West Frontier Province Law and Justice Regulation, 1901; It is hereby enacted as follows:—

Short title. 1. This Regulation may be called the North-West Frontier Province Law and Justice (Amendment) Regulation, 1906.

VII of 1901. Addition of new section after section 87, Reg. VII, 1901. 2. After section 87 of the North-West Frontier Province Law and Justice Regulation, 1901, the following section shall be added, namely:—

Procedure when Judge is interested in decree. "87A. (1) When an appeal or an application for revision is preferred to the Judicial Commissioner in respect of any decree or order which was passed by him in another capacity, or in which he is personally interested, he shall, unless all the parties request him to dispose of the case himself, transfer it for disposal to the Chief Court of the Punjab at Lahore, or to such officer as the Governor General in Council may appoint to be an Additional Judicial Commissioner for the disposal thereof.

(2) When an Additional Judicial Commissioner is appointed under sub-section (1), he shall, in disposing of any case transferred to him thereunder, have all the powers of the Judicial Commissioner under this Regulation."

J. M. MACPHERSON,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 1st February 1906.

No. 266.—It is hereby notified for general information that the Controller of Printing and Stationery will take rank in Article 55 of the Warrant of Precedence for India published with the notification of the Government of India in the Home Department no. 328, dated the 10th February 1899.

The 2nd February 1906.

No. 308.—The following correspondence is hereby published for general information :—

(1) Letter dated 2nd February 1906, from the Editor of the *Statesman*.

(2) Home Department letter Nos. 272—281, dated 2nd February 1906, to all Local Governments.

Dated Calcutta, the 2nd February 1906.

From—S. K. RATCLIFFE, Esq., Editor, *Statesman*,

To—H. H. RISLEY, Esq., C.S.I., C.I.E., Secretary to the Government of India.

In reference to the recent correspondence between the *Statesman* and the Government of India. By their action in publishing the correspondence in the *Gazette of India* the Government have removed the controversy from the sphere of private correspondence to that of public statement in the Press. Nevertheless, in view of the fact that the notification of the Government of India to the Local Administrations is based upon a misconception of the language and intention of our letter of January 12th, we think that an early and satisfactory settlement of the matter is more likely to be reached if we again address the Government of India direct.

The Government of India appear to have misapprehended our position in two important particulars, namely, the manner in which the document in question came into our possession, and the claim which, in their letter to the Local Administrations, they attribute to the Editor of the *Statesman*.

We would venture, in regard to the first of these points, to submit that an assurance of *bonâ fides* on the part of a newspaper of the standing of the *Statesman* is entitled to full acceptance. That assurance has already been given, but we take this opportunity of adding that, before publishing the document, we satisfied ourselves by inquiry that it had not been obtained by improper means.

With respect to the second question: the Government of India indicate that they attach great importance to the use in our letter of January 12th of the words "note upon the file." They infer from this that the *Statesman* has claimed the right to publish "notes upon files" and further to exercise unfettered discretion in determining when such publication is desirable. In the paragraph under discussion the Government of India furnish a precise definition of the term "notes upon files," from which it is clear that the significance of the term as employed by them is essentially different from that in which it was used in our letter. It seems to us impossible that any responsible journal should claim the right to publish papers "which are by nature confidential documents and can only come into possession of a newspaper by the betrayal of trust on the part of some employé of the Government," and on behalf of the *Statesman* we desire to say that we have never claimed and do not claim any such right.

We would state in conclusion that, while we retain our opinion that the disclosure of Lord Curzon's Note cannot justly be described as a breach of journalistic propriety, its publication might, from the point of view which the Government of India would naturally take, be regarded as an indiscretion.

Nos. 272—281, dated Calcutta, the 2nd February 1906.

From—H. H. RISLEY, Esq., C.S.I., C.I.E., Secretary to the Government of India,

To—The Chief Secretary to the Government of Madras.

" Chief Secretary to the Government of Bombay.

" Chief Secretary to the Government of Bengal.

" Chief Secretary to the Government of the United Provinces.

" Chief Secretary to the Government of the Punjab.

" Chief Secretary to the Government of Burma.

" Chief Secretary to the Government of Eastern Bengal and Assam.

" Honourable the Chief Commissioner of the Central Provinces.

" Honourable the Chief Commissioner of the North-West Frontier Province.

" Chief Commissioner of Coorg.

In continuation of my letter of 26th January I am directed to enclose for [the/your information of the Governor in Council/His Honour the Lieutenant-Governor] a copy of a letter from the Editor of the *Statesman* dated 2nd February 1906.

2. In this letter the Editor gives a distinct assurance that the note published by him did not come into his possession by improper means. Mr. Ratcliffe goes on to explain that in his letter of the 12th January the expression "a note upon the file" was

employed with a significance entirely different from that attached to it by the Government of India. Accordingly he disclaims any intention to assert, by implication or otherwise, the right to publish documents of that description. Finally, while demurring to the charge of having infringed journalistic propriety, he admits that the publication of Lord Curzon's note "might from the point of view which the Government of India would naturally take, be regarded as an indiscretion."

3. The Government of India have no hesitation in accepting the assurance now given by Mr. Ratcliffe as to the circumstances in which the note in question passed into his hands. They are equally ready to accept his disclaimer of the intention which his use of the term "a note upon the file" had led them to impute to him. The action taken by them had for its object the assertion of the confidential character of the record of those discussions which are inseparable from the efficient transaction of official business and the disclosure of which would be detrimental to the public interests. The assurances now given by the Editor of the *Statesman* relieve them from all apprehensions on that account, and their main object having thus been attained, they have decided to order the withdrawal of the restrictions imposed by my letter of 26th January.

ESTABLISHMENTS.

The 27th January 1906.

No. 85.—The services of Babu Jogendra Nath Ghosh, District and Sessions Judge, are replaced at the disposal of the Government of Bengal.

The 2nd February 1906.

No. 100.—The services of Mr. B. Robertson, C.I.E., of the Indian Civil Service, are placed at the disposal of the Department of Commerce and Industry.

MEDICAL.

The 1st February 1906.

No. 101.—The services of the undermentioned officers are placed temporarily at the disposal of the Government of Bengal:—

Captain C. F. Weinman, M.B., I.M.S.

Captain H. B. Steen, M.B., I.M.S.

JAILS.

The 31st January 1906.

No. 43.—The services of Captain H. M. H. Melhuish, I.M.S., are placed temporarily at the disposal of the Chief Commissioner, Central Provinces, for employment in the Jail Department.

ECCLESIASTICAL.

The 27th January 1906.

No. 40.—The Reverend F. W. Martin, a chaplain on probation, is appointed to be a junior chaplain on the Bengal (Nagpur) ecclesiastical establishment, with effect from the 24th December 1905.

EDUCATION.

The 2nd February 1906.

No. 46.—The services of Mr. H. Sharp, of the Indian Educational Service, are placed at the disposal of the Government of Eastern Bengal and Assam, with effect from the date on which he is relieved of his duties as Inspector of Schools in the Central Provinces.

H. H. RISLEY,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

FORESTS.

Calcutta, the 30th January 1906.

No. 87—68-2-F.—Mr. W. R. LeG. Jacob, Assistant Conservator of Forests, Bengal, is transferred to Eastern Bengal and Assam.

CIVIL VETERINARY ADMINISTRATION.

The 2nd February 1906.

No. 224—82-83.—In continuation of Notification No. 2145—82-19, dated the 14th December 1905, Mr. G D. Martin is appointed to be Assistant to the Imperial Bacteriologist, with effect from the 8th December 1905.

J. WILSON,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 30th January 1906.

No. 11.—Babu Sailendra Nath Banerjee, Apprentice Engineer, Bengal, is promoted to the rank of Assistant Engineer, 3rd grade, with effect from the 30th January 1906.

The 2nd February 1906.

No. 12.—*Corrigendum.*—The date of appointment of Mr. A. K. Cargill, as Assistant Engineer, 3rd grade, Provincial Service, Punjab, is 4th October 1905 and not as stated in Public Works Department Notification No. 218, dated the 21st November 1905.

No. 13.—The following promotion and reversion are ordered in the Superior Accounts Branch :—

Name.	From	To	Nature of promotion.	With effect from
Mr. T. P. Farrell .	Deputy Examiner, Class I.	Examiner, Class IV, 3rd grade.	Temporary .	31st December 1905.
Mr. T. P. Farrell .	Examiner, Class IV, 3rd grade, Temporary rank.	Deputy Examiner, Class I.	Reversion .	15th January 1906.

L. M. JACOB,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 29th January 1906.

No. 211-G.—The following changes are sanctioned among Agency Surgeons under the Foreign Department :—

Consequent on the appointment of Lieutenant-Colonel G. W. P. Dennys, Indian Medical Service (Bengal), to be an Agency Surgeon of the 1st class, and with effect from the 15th July 1905.

Captain W. E. Scott-Moncrieff, Indian Medical Service (Bengal), an officiating Agency Surgeon of the 2nd class, to be an Agency Surgeon of the 2nd class.

Consequent on the replacement at the disposal of the Home Department of the services of Lieutenant-Colonel P. A. Weir, Indian Medical Service (Bengal), an Agency Surgeon of the 1st class, and with effect from the 26th October 1905.

Lieutenant-Colonel A. M. Crofts, C.I.E., Indian Medical Service (Bengal), an officiating Agency Surgeon of the 1st class, to be an Agency Surgeon of the 1st class; Lieutenant-Colonel Crofts is confirmed as Agency Surgeon and Administrative Medical Officer in the North-West Frontier Province.

Major P. B. Haig, Indian Medical Service (Bengal), to be an Agency Surgeon of the 2nd class.

The 31st January 1906.

No. 239-G.—Major F. W. P. Macdonald, a Political Agent of the 2nd (officiating 1st) class, is granted privilege leave for two days, namely the 23rd and 24th December 1905, under Articles 246 and 260 of the Civil Service Regulations.

The 1st February 1906.

No. 356-F.—Lieutenant Colonel E. W. S. K. Maconchy, D.S.O., Indian Army, is temporarily appointed on special duty under the Foreign Department, with effect from the 1st February 1906.

No. 463-E.B.—Civil Assistant Surgeon Daudur Rahman Khan is granted privilege leave for three months with effect from the 23rd November 1905, and is permitted, under Article 251 of the Civil Service Regulations, to overstay this leave by fifteen days.

The 2nd February 1906.

No. 436-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, the Governor-General in Council is pleased to direct that the following rules be substituted for rule 19 of the Hyderabad Residency Legal Practitioners Rules 1904, as published in the Notification of the Government of India in the Foreign Department No. 534-I. B., dated the 4th February 1904:—

Limitation of fees.

"19. Save by special leave of the Court, and except in the case of an Advocate or Pleader appearing on behalf of Government, no fee shall in any case be entered as recoverable in a decree or order except on production of a certificate from the Advocate or Pleader that he has received such fee.

19A. In the taxation of costs as between the parties in any suit or proceeding in the court of the Resident or in any subordinate court, the sums allowed against the unsuccessful party in respect of the fees of his adversary's Advocate or Pleader shall be calculated in accordance with the provisions contained in the following rules:—

19B. (1) In suits or in appeals from original or appellate decrees in suits for money, effects or other personal property or for land or other immoveable property of any description, fees shall be payable on the following scale, namely:—

(*a*) when such suits or appeals are decided on the merits after contest or are compromised subsequent to the settlement of issues and after a partial or complete trial but before delivery of judgment, or where such appeals are decided *exparte*,

(i) if the amount or value of the claim shall not exceed R5,000, 5 per cent. provided that in no case shall the fee payable be less than five rupees;

(ii) if the amount or value shall exceed R5,000 and shall not exceed R20,000 on R5,000 as above, and on the remainder, 2 per cent.;

(iii) if the amount or value shall exceed R20,000 and shall not exceed R50,000 on R20,000, as above, and on the remainder 1 per cent.;

(iv) if the amount or value shall exceed R50,000 and shall not exceed R80,000 on R50,000 as above, and the remainder ½ per cent.;

(v) if the amount or value shall exceed R80,000, R1,000.

(*b*) When such suits are decided *exparte* or when such suits or appeals are decided on confession of judgment or are dismissed for default after all the requisite pleadings, have been filed, or are compromised after the settlement of issues but before trial,

(i) if the amount or value of the claim shall not exceed R5,000 not exceeding 2½ per cent, provided that in no case shall the fee payable be less than five rupees;

(ii) if the amount or value shall exceed R5,000 and shall not exceed R20,000 on R5,000 as above and on the remainder, not exceeding 1 per cent.;

(iii) if the amount or value shall exceed R20,000 and shall not exceed R50,000 on R20,000 as above and on the remainder, not exceeding ½ per cent.;

(iv) if the amount or value shall exceed R50,000 and shall not exceed R80,000 on R20,000 as above and on the remainder, not exceeding ¼ per cent.;

(v) if the amount or value shall exceed R80,000, not exceeding R500.

19C. In suits on appeals withdrawn or compromised (*a*) before any defence is put in (*b*) before the settlement of issues but after defence is put in, or dismissed for default without a determination on the merits of the case before all the requisite pleadings have been filed in court, and in appeals from orders rehearing on review and other miscellaneous cases including proceedings in execution of decrees, fees shall be payable on the following scale, namely:—

(i) if the amount or value of the claim shall not exceed R5,000, 1½ per cent.; provided that the fee shall not be less than five rupees in any case other than a proceeding in execution;

(ii) if the amount or value shall exceed R5,000 and shall not exceed R20,000 on R5,000 as above and on the remainder, ⅓ per cent.;

(iii) if the amount or value shall exceed R20,000 and shall not exceed R50,000 on R20,000 as above and on the remainder, ¼ per cent.;

(iv) if the amount or value shall exceed R50,000 and shall not exceed R80,000 on R50,000 as above and on the remainder, ⅛ per cent.;

(v) if the amount or value shall exceed R80,000, R250;

(vi) in applications for execution of decrees, the fees shall be calculated on the amount realised by the application.

19D. In all miscellaneous applications after decree which are decided on the merits after contest, except such as have been hereinbefore specially provided for, a reasonable fee not in any case exceeding R20 in the court of the Resident or R10 in a court subordinate thereto shall be allowed.

19E. The words "the amount or value of the claim" in rules 19B and 19C mean the value as set forth in the plaint or memorandum of appeal and where court fees are payable *ad valorem* the value on which such court fees are paid.

19F. Fractions of a rupee in the amount or value of a claim shall be omitted in calculating the fee payable thereon.

19G. In cases in which the subject matter of the claim does not admit of valuation, the court shall fix a reasonable fee not less than five rupees, regard being had to the time occupied in the preparation and hearing of the case and the nature of the questions raised therein.

19H. If several defendants or respondents who have a joint or common interest, succeed upon a joint defence or upon separate defences substantially the same, not more than one fee shall be allowed, unless the court shall otherwise order for a reason which shall be recorded in the judgment. If only one fee be allowed, the court shall direct to which of the defendants or respondents it shall be paid or shall apportion it among the several defendants or respondents in such manner as the court shall think fit.

19I. If several defendants or respondents who have separate interests set up separate and distinct defences and succeed thereon, a fee for one legal practitioner for each of the defendants or respondents who shall appear by a separate legal practitioner may be allowed in respect of his separate interest such fee, if allowed, shall be calculated with reference to the value of the separate interest of such defendant or respondent in the manner hereinbefore prescribed.

19J. For each fee allowed under the two last preceding sections the value of the stamp on one vakalatnama only shall be awarded as costs.

19K. Except where an adjournment is made with the consent of all parties or where from insufficiency of notice, a party has not had reasonable time to prepare himself for trial, or where the adjournment is necessitated by a cause beyond the control of the party an adjournment should not be granted save on the condition that the party applying pays all the costs of the day including a reasonable fee not exceeding R10 to the legal practitioner engaged by his adversary.

19 L. The fee allowed on the percentage scale for prosecuting or defending a suit is intended to cover all proceedings up to decree; and where a suit is remitted for rehearing and disposal or for a finding on issues, the proceedings on such order must be regarded as a further proceeding in the trial of the suit and no further fee can be allowed in respect of such proceedings.

Small Cause Courts.

19M. In suits under the Hyderabad Residency Small Cause Courts Law, 1904, where costs are awarded by the Court, the fees payable in respect of an adversary's advocate or pleader shall be as follows:—

(*a*) In suits not exceeding R100 in value R5.

(*b*) In suits exceeding R100 in value R5 on R100 and R3 on every hundred rupees or part thereof in excess of R100.

19N. Where an advocate or pleader is employed merely to obtain execution of a decree one rupee shall be allowed as costs for that purpose in claims below R100 and one

rupee for every hundred rupees or part thereof in claims above that amount. No fee shall be allowed in case of a second or further application to obtain execution of the same decree."

L. W. DANE,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

CUSTOMS.

Calcutta, the 31st January 1906.

No. 809—81.—In exercise of the power conferred by the proviso to Article 60 of Schedule IV of the Indian Tariff Act, 1894 (VIII of 1894), the Governor General in Council is pleased to declare that the Matheran Light Steam Tramway shall be deemed to be included in that article.

POST OFFICE.

The 2nd February 1906.

No. 911—21.—In exercise of the power conferred by section 21 (2) (a) of the Indian Post Office Act, 1898 (VI of 1898), the Governor General in Council is pleased to direct that with effect from the 15th February 1906 the following shall be substituted for rule 144 of the rules published in the Notification in the Finance and Commerce Department, No. 1429-C. S. R., dated the 30th March 1899:—

144. A certificate of posting may be obtained in respect of any postal article for which a receipt is not given by the Post Office subject to the following conditions, namely:—

(1) the certificate of posting written in ink shall be presented to an officer on duty at the post office along with the articles to be posted during the hours fixed for the posting of such articles;

(2) the certificate shall contain an exact copy of the addresses on the articles to which it relates, and shall have a postage stamp, or stamps, affixed thereto in payment of a fee to be charged as follows:—

(a) In the case of unregistered letters, postcards, book packets (including registered newspapers) and pattern packets, posted by the same person at one time.	One-fourth anna for every three articles of any of these classes, or for any less number.
(b) In the case of unregistered parcels (ordinary or value-payable) and value-payable unregistered book packets, posted by the same person at one time.	One-fourth anna for every six articles of either or both, of these classes, or for any less number.

There shall be a separate certificate for each of these two classes of articles (a) and (b), headed with the words "Certificate of posting for letters" or "Certificate of posting for parcels", as the case may require.

The officer on duty shall compare the addresses of the articles with the certificate, and, if they be correct, shall obliterate the postage stamps and impress the date stamp upon the certificate. The certificate shall then be returned to the person who presented it.

W. L. HARVEY,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 2nd February 1906.

APPOINTMENTS.

ARMY REMOUNT DEPARTMENT.

No. 81.—Mohamed Ali, late Dafadar 5th Bombay Cavalry, to be Jemadar, Army Remount Department, with effect from the 7th November 1903.

EXCHANGES.

No. 82.—With the approval of the Secretary of State for India an exchange is sanctioned between Captain Jeremy Taylor Marsh, 9th Hodson's Horse, and Captain George Williams Haslehust, The Duke of Cambridge's Own (Middlesex Regiment).

NATIVE ARMY.

25th Punjabis.

No. 83.—Jemadar Sher Muhammad Khan, appointed on probation in Military Department Notification No. 857 of 1903, is confirmed in that rank, with effect from the 16th July 1905.

SUPPLY AND TRANSPORT CORPS.

No. 84.—Lieutenant-Colonel H. S. G. Hall, Supply and Transport Officer, 1st class, is appointed officiating Deputy Director of Contracts and Registration, Eastern Command, with effect from the 12th November 1905, *vice* Major D. M. Thompson, on furlough.

DISMISSALS AND REMOVALS.

No. 85.—Nursing Sister Adeline L. Langshaw is removed from Queen Alexandra's Military Nursing Service for India, with effect from the 21st July 1905, on account of absence without leave.

No. 86.—The services of No. 1381 third class Hospital Assistant T. C. Sankara Iyer, Indian Subordinate Medical Department, Madras, are dispensed with on account of physical disability.

PROMOTIONS.

INDIAN ARMY.

No. 87.—The following promotions are made, subject to His Majesty's approval.

BREVET.

To be Colonel.

11th February 1906.

Lieutenant-Colonel Thomas Hutchinson Haughton, 80th Carnatic Infantry.

To be Lieutenant-Colonels.

1st January 1906.

Major Maitland Cowper, 10th Duke of Cambridge's Own Lancers (Hodson's Horse), Assistant Adjutant General on the Divisional Staff.

31st January 1906.

Thomas Hugh Smith, 12th Cavalry

Charles Henry Macintire Hitchins, 81st Pioneers.

George Frederick Dashwood Hamilton, Supply and Transport Corps.

To be Major.

23rd November 1905.

Captain Percy Clare Eliott-Lockhart, D.S.O., Queen's Own Corps of Guides (Lumsden's).

Second-Lieutenants to be Lieutenants.

10th January 1906.

Christopher Codrington Stewart, 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis).

Roy Neil Boyd Campbell, 23rd Sikh Pioneers.

James Edward Douglas Prothero, 90th Punjabis.

Colin Metcalfe Dallas Enriquez, 21st Punjabis.

Guy Tullock Dennys, 31st Punjabis.

Percy d'Aguilar Banks, Queen's Own Corps of Guides (Lumsden's).

Montague Wace, 14th (Prince of Wales's Own) Sikhs.

Harold George Chesney, 7th Gurkha Rifles.

Geoffrey Valence Comyn, 95th Russell's Infantry.

Montagu Chenevix Baldwin, 1st (Prince of Wales's Own) Gurkha Rifles (The Malaun Regiment).

Alexander Masters, 34th Sikh Pioneers.

ORDNANCE DEPARTMENT.

Southern Circle.

No. 88.—Store Sergeant Walter Macbeth Nicholson to be Sub-Conductor, *vice* Sub-Conductor E. H. Hewitt appointed Assistant Overseer in the Ammunition Factory, Kirkee, and *seconded*; with effect from the 23rd October 1905.

No. 89.—Store Sergeant Alfred George Goodair, Harness and Saddlery Workshops, Perambur, Madras, *seconded*, to be Sub-Conductor, *seconded*;

Store Sergeant Charles Johnston to be Sub-Conductor, *vice* Sub-Conductor W. Coates, appointed Assistant Overseer in the Gun and Shell Factory, Cossipore, and *seconded*,—with effect from the 6th November 1905.

NATIVE ARMY.

No. 90.—The following promotions are made :—

10th Duke of Cambridge's Own Lancers (Hodson's Horse).

Kot Dafadar Sant Singh to be Jemadar, *vice* Bichitar Singh, transferred to the pension establishment; with effect from the 1st January 1906.

30th Lancers (Gordon's Horse).

Kot Dafadar Major Mirza Abid Ali Beg to be Jemadar, *vice* Alahyar Khan, transferred to the pension establishment; with effect from the 2nd December 1903.

1st (Prince of Wales's Own) Sappers and Miners.

Jemadar Nand Singh (I) to be Subadar and Colour Havildar Partab Singh to be Jemadar, *vice* Partab Singh, transferred to the pension establishment; with effect from the 1st January 1906.

55th Coke's Rifles (Frontier Force).

Jemadar Fateh Khan to be Subadar, *vice* Fateh Khan, transferred e pension establishment; with effect from the 1st January 1906.

RETIREMENTS.

No. 91.—Colonel Bernard Channer, D.S.O., Indian Army, Unemployed Supernumerary List, has been permitted by the Secretary of State for India to retire from the service subject to His Majesty's approval, with effect from the 24th December 1905.

No. 92.—Lieutenant-Colonel Shambhu Chandra Nandi, M.B., Indian Medical Service, Bengal, is permitted to retire from the service, subject to His Majesty's approval, with effect from the 6th December 1905.

REWARDS.

No. 93.—The Governor General in Council is pleased to sanction the special promotion, with effect from the 7th September 1904, of the warrant officer and non-commissioned officer mentioned below, in recognition of their services with the Somaliland Field Force.

ORDNANCE DEPARTMENT.

Northern Command.

Conductor Alexander J. Burgess to be Assistant Commissary, and to have the honorary rank of Lieutenant, subject to His Majesty's approval.

SUPPLY AND TRANSPORT CORPS.

Bengal.

Sergeant George Frederick Vahey to be Sub-Conductor.

VOLUNTEER CORPS.

APPOINTMENTS.

East Indian Railway Volunteer Rifles.

No. 94.—Charles Cornwallis Chesney, Gentleman, to be Second-Lieutenant, with effect from the 22nd December 1905.

2nd (Presidency) Battalion, Calcutta Volunteer Rifles.

No. 95.—Hunter McAllen, Gentleman, to be Second-Lieutenant, to complete the establishment, with effect from the 6th January 1906.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Fort William, the 2nd February 1906.

Under clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that a report of the death of the undermentioned warrant officer on the date specified, was received in the Military Department between the 27th January and 2nd February 1906.

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Indian Telegraph Department.	Sub-Conductor Walter Harridence.	25th January 1906.	Sukkur .	...	...

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 1st February 1906.

No. 25.—It is hereby notified, for general information, that the Railway Board have sanctioned the survey of a line from Moulmein to Ye, a distance of 92 miles and also the reconnaissance of a line from Moulmein to Myawaddy, a distance of 80 miles.

2. These surveys have been placed under the control of the Government of Burma, and will be known as the Moulmein-Ye and Moulmein-Myawaddy Railway Surveys.

No. 26.—Mr. B. Stapleton, Executive Engineer, 3rd grade, State Railways, is granted furlough for one day in extension of the furlough for five months and four days referred to in Public Works Department Notification No. 67 Railways, dated the 17th February 1905.

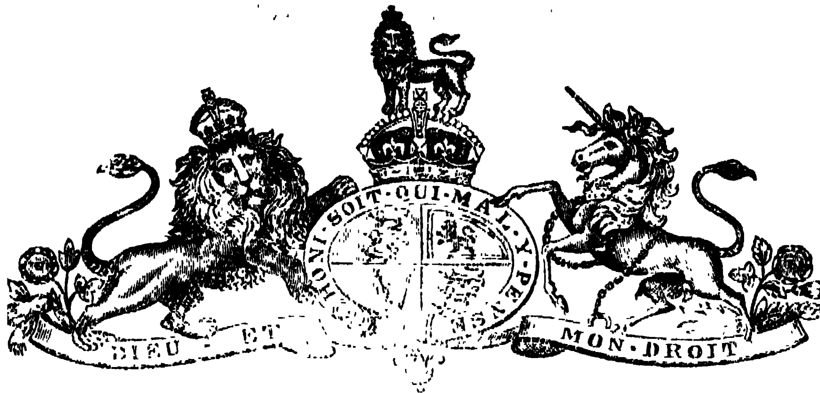
No. 27.—Mr. A. Morse, Superintending Engineer, 1st class, temporary rank, State Railways, is permitted to retire from the service of Government, under Article 465 of the Civil Service Regulations, with effect from the 11th February 1906.

The 2nd February 1906.

No. 28.—Mr. C. E. Holloway, Honorary Assistant Traffic Superintendent, North Western Railway, is appointed to officiate as District Traffic Superintendent on that Railway, with effect from the 22nd January 1906, *vice* Major V. Murray, R.E., granted privilege leave.

NEVILLE PRIESTLEY,

Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 3, 1906.

☞Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 17th November 1905.

From the 25th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 18th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

INVENTIONS and DESIGNS.

Calcutta, the 1st February 1906.

NOTIFICATION.

No. 424 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 27th January 1906:—

No. 46 of 1906.—Rudolf Braun, electrical engineer, of Westinghouse Works, Trafford Park, Manchester, England. *Improvements relating to systems of electrical distribution.*

No. 47 of 1906.—Nicholas Forde Johnson, engineer, of 3 Westhorpe street, Putney, in the county of London, England. *Improvements in and relating to the furnaces of steam boilers.*

No. 48 of 1906.—Fred Ogden, managing director of the firm of E. Brooksbank and Company, Limited, lubricating specialists, of Station Oil Works, Keighley, in the county of York, England. *Improved method of and means for lubricating rotary shafts.*

No. 49 of 1906.—Henry Beatson Morrison, bootmaker, of John street, Singleton, in the state of New South Wales, commonwealth of Australia. *Improvements in the heels of boots and shoes.*

No. 50 of 1906.—Reuben Entwistle, retired mill manager, of 19 Albion street, Kearsley, near Manchester, in the county of Lancaster, England. *Improvements in or relating to apparatus for ginning or similarly treating cotton, wool and other fibrous substances.*

No. 51 of 1906.—Albert Lincoln Johnson, civil engineer, a citizen of the United States and a resident of the city of St. Louis and state of Missouri. *Improvement in corrugated bars.*

No. 52 of 1906.—John Joseph Hendler, mechanical engineer, of 942 West Lake street, Chicago, county of Cook, state of Illinois, United States of America. *Acetylene generator.*

No. 53 of 1906.—Edward King, vacuum brake inspector, North Western Railway, Lahore. *An improved railway brake in combination with the vacuum brake at present in use, to be known as the Automatic Brake Power Regulator.*

No. 54 of 1906.—Hugo Lentz, engineer, of 10-11 Potsdamerstrasse, Berlin, in the empire of Germany, and Charles Bellens, engineer, of 43 rue de Chezy, Neuilly-Sur-Seine, in the French Republic. *Improvements in and relating to steam distribution for locomotives.*

No. 55 of 1906.—Edmund Percy Wells, civil engineer, of 94 Larkhall Rise, Clapham, in the county of London, England. *Improvements in reinforced concrete construction.*

No. 56 of 1906.—Serge Berditschewsky Apostoloff, engineer, of 93 & 94 Upper Thames street, London, England. *An improvement in separating and utilizing the floury constituent of middlings and the like.*

No. 57 of 1906.—Raoji Bhailal Patel, Director of Agriculture and Industries, Baroda State, British India. *Automatic fly shuttle arrangement for hand looms.*

No. 58 of 1906.—Roger John Bennett, workshop foreman, Bengal Nagpur Railway, Shalimar. *Improvements in securing railway signals.*

No. 59 of 1906.—Andrew John Hudleston, civil engineer, Southern Mahratta railway, Dharwar, Bombay Presidency, British India. *Improvements in the locking of railway points and controlling signals in connection with same.*

No. 425 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 289 of 1905.—William Matthew Ducker, manufacturer, of 277 Broadway, New York city, United States of America. *Improvements in and relating to portable houses.* (Specification filed 20 January 1906.)

No. 290 of 1905.—Frank Edmond Winsland, tea planter, of Lahoal P. O., Dibraghur, Assam, in British India. *Improvements in tea boxes. and the like.* (Specification filed 24 January 1906.)

No. 292 of 1905.—John Wills Cloud, engineer, of 82 York road, King's Cross, London, England. *Improvements in rail joints for railways.* (Specification filed 24 January 1906.)

No. 300 of 1905.—Frank Cotton, gentleman, of Hornsby, in the state of New South Wales, in the commonwealth of Australia. *An improved apparatus for burning liquid fuel in conjunction with steam.* (Specification filed 19 January 1906.)

No. 301 of 1905.—John Leck Bruce, engineer, of Kogarah, in the state of New South Wales, in the commonwealth of Australia. *An improved apparatus for automatically lighting and extinguishing street and other gas lamps from a distance.* (Specification filed 19 January 1906.)

No. 308 of 1905.—Daniel Francis Sherman, fruit preserver, of New Castle, county of Placer, and state of California, one of the United States of America. *Improvements in process for preserving fruit and preserved fruit product.* (Specification filed 24 January 1906.)

No. 333 of 1905.—Dr. Karl Geiser, librarian, of 15 Murtenstrasse, and Hans Kehrli, manufacturer, 5 Rosenweg, both in Berne, in the Republic of Switzerland. *Improved composition for inking-rollers or flexible printing-rollers.* (Specification filed 24 January 1906.)

No. 493 of 1905.—Carl Jost, engineer, Sirdar's Palace, Apollo street, Fort, Bombay. *Improvements in automatic ventilating fans.* (Specification filed 18 January 1906.)

No. 524 of 1905—Valdemar Poulsen, electrical engineer, of 22 Steen Blichersvej, Copenhagen, in the kingdom of Denmark. *Improvements in receiving systems for wireless transmission of signals.* (Specification filed 24 January 1906.)

No. 535 of 1905.—Harold Edward Lord, mechanical draughtsman, of Brookfield villa, 325 Birch lane, Dukinfield, in the county of Chester, England. *Improvements relating to the axles and axle boxes of railway and tramway vehicles and the like.* (Specification filed 24 January 1906.)

No. 426 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each:—

No. 135 of 1892.—Lieutenant-Colonel Robert Henry Francis Rennick and Surgeon-Captain John Fenton Evans. *Improvements in cinerators for burning filth or human excrement.* (From 28 January 1906 to 28 January 1907.)

No 119 of 1895.—Edward Herbert Stone. *An improved point lever apparatus for working coupled points on railways.* (From 31 January 1906 to 31 January 1907.)

No. 171 of 1896.—The Morris Tube Ammunition and Safety Range Company, Limited. *An improvement in electric primers for firing guns.* (From 5 February 1906 to 5 February 1907.)

No. 423 of 1896.—Frederic Fowler Farlow. *An improved automatic low water alarm apparatus.* (From 5 February 1906 to 5 February 1907.)

No. 363 of 1897.—John Meiggs Ewen. *Electro-glasing for joining glass, tiles and the like.* (From 25 January 1906 to 25 January 1907.)

No. 218 of 1899.—Thomas Ashworth, Joseph Shaw Gaunt and George Andrew Robinson. *Improvements in or relating to apparatus for spinning and doubling cotton and other fibrous substances.* (From 25 January 1906 to 25 January 1907.)

No 230 of 1899.—Thomas Ashworth, Joseph Shaw Gaunt and George Andrew Robinson: *Improvements in or relating to apparatus for spinning and doubling cotton and other fibrous substances.* (From 25 January 1906 to 25 January 1907.)

No. 53 of 1900.—Gilbert Wright. *Improvements in circuit breakers.* (From 15 March 1906 to 15 March 1907.)

No. 54 of 1900.—Gilbert Wright and Christian Aalborg. *Improvements in automatic circuit breakers.* (From 15 March 1906 to 15 March 1907.)

No. 95 of 1900.—Gavin Sibbald Jones. *A urinal adapted for the use of natives of both sexes.* (From 30 January 1907 to 30 January 1908.)

NOTICES.

All communications relating to applications for leave to file specifications and for registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, 2 Bankshall Street, Calcutta.

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo. volumes, paper cover, 13 annas or 1*s.* 1*d.* Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Department of Commerce and Industry, 2 Bankshall Street, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 30th January 1906.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid up . .				2,00,00,000	0	0
Reserve Fund . . .				1,40,00,000	0	0
Public Deposits at Head Office .	67,30,409	9	10	1,48,32,147	9	3
Public Deposits at Branches	81,01,737	15	5			
Other Deposits at Head Office and Branches .				11,44,80,542	1	6
Bank Post Bills, etc. . .				5,44,312	15	10
Sundries				14,40,621	15	0
RUPEES .				16,52,97,624	9	7

ASSETS.	R	a.	p.	R	a.	p.
Government Securities . .				1,26,86,838	0	0
Other authorized Investments				61,93,326	13	10
Loans on Government and other authorized Securities .				4,29,07,097	11	1
Accounts of Credit on Government and other authorized Securities				3,68,52,313	7	9
Bills discounted and purchased				2,94,86,104	0	6
Balances with other Banks .				15,20,313	15	6
Bullion				...		
Dead Stock				18,65,907	12	10
Stamps				13,529	9	0
Sundries				7,81,946	4	3
				13,23,07,377	10	9
Cash and Currency Notes at Head Office	*1,73,67,875	14	4	3,29,90,246	14	10
Cash and Currency Notes at Branches	†1,56,22,371	0	6			
RUPEES .				16,52,97,624	9	7

* Includes Sovs. and ½ Sovs., value R4,63,650 0 0
† Do. do. do. „ 4,23,045 0 0
R8,86,695 0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 1st February 1906.

C. M. BASTIN,
Offg. Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 9 per cent.
Percentage 25·12.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1905 the price of these articles will be as follows :—

Quinine	1-pound tin,	R16,	or post-free,	R16-8
	½ „	R8	„	R8-6
	¼ „	R4	„	R4-6
Cinchonidine	1 „	R12	„	R12-8
	½ „	R6	„	R6-6
	¼ „	R3	„	R3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates :—

1 lb tin	R16	or post-free	R16-8
½ lb „	R8	„	R8-6
¼ lb „	R4	„	R4-4

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical appreutices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903, 1903-1904 and 1904-1905 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are:—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

D. C. PHILLOTT, Major,
Offg. Secretary, Board of Examiners.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ " .	3-12	4-8	6
¼ " .	1-14	2-4	4

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 23rd January 1906.

No. 6.—No. 1015, 3rd class Hospital Assistant Inayit Ullah, of the Indian Subordinate Medical Department, Bengal, is granted leave on urgent private affairs for 6 months with effect from the 31st December 1905.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

SURVEY OF INDIA.

MAP RECORD AND ISSUE OFFICE.

AGENTS FOR SALE OF MAPS.

LONDON.—Mr. Edward Standford, 26 and 27, Cockspur Street, Charing Cross, London, S. W.
CALCUTTA.—No Agent. Maps can be obtained from the Office, 13, Wood Street.
ALLAHABAD.—Superintendent, Government Press.
ASSAM.—Baboo J. N. Barua, for maps of Assam only.
BOMBAY.—Messrs. Thacker & Co., Ld.
LAHORE.—Rai Sahib Munshi Gulab Sing and Sons, Government Publishers and Booksellers.
MADRAS.—Messrs. Higginbotham & Co.
MANDALAY.—The Manager, Mandalay Herald Press.
MUSSOORIE.—The Mussooree Book Society, Haring Institute.
POONA.—Superintendent, Government Photo-zinco-graphic Department.
RAJKOT.—The Treasury Officer.
RANGOON.—Messrs. Mylos Standish & Co.
SIMLA.—Messrs. Cotton and Morris, The Exchange.

The following Catalogues of maps are available at annas six per copy:—

1. Assam (1889).
2. Atlas of India (1904).
3. Bengal (1904).
4. Berar or the Hyderabad Assigned Districts; and the Nizam's Dominions (1889).
5. Bombay Presidency (1889).
6. Burma (1903).
7. Central India and Rajputana Agencies (1889).
8. Central Provinces (1889).
9. India and Adjacent Countries (1904).
10. Madras Presidency (1901).
11. Punjab (1885).
12. United Provinces of Agra and Oudh (1885).

All published maps are sold at the Survey of India Office, Calcutta, for cash with postage *prepaid*.
Agents cannot issue maps on the *Public Service, except on cash payment.*

The following is a list of the more important "General" and other maps which are available.

Description of Map.	Date of current edition.	Scale.	No. of sheets in set.	Size per sheet in inches.	Price.		Remarks.
					Un-coloured.	Coloured.	
GENERAL MAPS.					R a.	R a.	
India (without hills), showing Railways with Stations.	1904	1"=32 M.	6	44×31	6 0	8 0	
India, Telegraph map of—	1905	1"=32 M.	6	44×31	6 0	8 0	
India (with hills), showing Railways and Canals.	1904	1"=32 M.	6	44×31	6 0	8 0	Railways corrected up to end of 1903, Canals up to March 1900.
India (with hills), showing Railways.	1903	1"=48 M.	4	34×26	4 0	5 0	Railways brought up to 1st June 1903.
India, Rainfall Chart of— .	1884	1'=64 M.	2	40×25	...	4 0	
India, showing density of population.	1887	1"=80 M.	1	38×33	...	3 0	
India, Railway System of— .	1905	1"=80 M.	1	40×27	1 8	2 0	Corrected up to 30th April 1905.
India, showing languages . .	1883	1"=96 M.	1	34×27	...	3 0	
India (without hills) . .	1903	1"=128M.	1	32×27	1 12	2 0	Engraved.
India (without hills) . . .	1904	1"=192M.	1	20×16	0 6	0 8	Engraved.
India (without hills) . . .	1904	1"=256M.	1	18×13	0 6	0 8	Engraved.
PROVINCIAL MAPS.							
Assam (without hills) . .	1905	1"=32 M.	1	25×17	0 12	1 0	
Bengal (with hills) . . .	1891-1903	1'= 8 M.	16	30×22	16 0	20 0	
Bengal (without hills) . .	1904	1"=16 M.	2	44×30	4 0	5 0	3rd edition.
Bengal (without hills) . .	1904	1"=32 M.	1	29×25	1 0	1 4	
Berar (with hills) . . .	1896	1"= 8 M.	1	40×27	2 0	2 8	Engraved.
Burma, Upper (skeleton) . .	1903	1'=16 M.	2	40×27	3 0	3 8	4th edition.
Burma, Upper (with hills) .	1903	1"=16 M.	2	40×27	3 0	3 8	3rd edition.
Tenasserim (with hills) . .	1868	1'= 4 M.	6	45×30	6 0	7 4	With additions to 1897.
Tenasserim (with hills) . .	1868	1"= 8 M.	4	34×27	4 0	5 0	
Central India Agency . .	1904	1"=16 M.	2	36×22	4 0	5 0	Engraved.
Jammoo Territory (with hills) .	1870	1"= 2 M.	6	40×27	6 0	8 0	
Mysore (without hills) . .	1905	1"=16 M.	1	27×25	1 8	1 12	Engraved.
Mysore and Coorg (with hills) .	1905	1'=16 M.	1	27×25	1 8	1 12	Engraved.
Punjab, North-West Frontier Province and Kashmir.	1905	1'=16 M.	4	36×20	7 0	8 0	Engraved.
Rajputana	1901	1"=16 M.	2	40×27	3 0	3 8	Corrections to 1903.
Sind (without hills) . . .	1900	1"=16 M.	1	40×27	1 8	1 12	
United Provinces of Agra and Oudh (without hills).	1901	1"=16 M.	2	40×26	2 0	2 8	
DISTRICT MAPS.							
Kangra	1903	1"= 2 M.	4	36×34	4 8	5 4	
MISCELLANEOUS MAPS.							
Baluchistan	1894	1"=16 M.	4	28×27	4 0	5 0	
Chih-li Province, China . .	1903	1"= 8 M.	1	44×31	1 8	1 12	
Kashmir	1857	1"= 2 M.	4	40×27	2 0	2 8	
Persia	1898	1"=16 M.	6	40×27	6 0	7 8	
Western Tibet, portion of . .	1904	1'=12 M.	1	38×28	1 8	1 12	

W. J. BYTHELL, Major, R.E.,
Offg. Assistant Surveyor General,
In charge Map Record and Issue Office.

SURVEY OF INDIA;
Calcutta, 31st December 1905.

POST OFFICE.

NOTIFICATIONS.

The 31st January 1906.

No. 330-*Ap*.—Mr. S. Allsop, superintendent of railway mail service, 4th grade, is granted privilege leave for one month, with effect from the 6th February 1906 or from the date on which he may avail himself of it.

Babu Durga Narayan Mitra is appointed to act as superintendent of railway mail service, 5th grade, during the absence on privilege leave of Mr. S. Allsop or until further orders.

No. 334-*Ap*.—Lala Raj Narayan, superintendent, railway mail service, 3rd grade, is granted an extension of privilege leave for one month, with effect from the 26th January 1906.

A. U. FANSHAWE,
Director-General of the Post Office of India.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

THE undermentioned candidates have passed the B.L. Examination, 1905:—

FIRST DIVISION.

(In order of merit.)

1	Gopal Shridhar Lulay	Morris College, Nagpur.
2	Girdhar Sakharam Dikshit	Ditto.
3	Chakrabarti, Hiralal	Ripon College.
	Chattopadhyay, Baradakanta	Ditto.

SECOND DIVISION.

(In order of merit.)

1	Bagchi, Jadunath	Ripon College.
2	Chakrabarti, Satischandra	Dacca College.
3	Trimbak Yadav Dehanker	Morris College, Nagpur.
4	Basu, Manishinath	Ripon College.
5	„ Surendrakrishna	Krishnath College, Berhampur.
6	Ray, Susilkumar	Metropolitan Institution.
7	Bandyopadhyay, Dwarkanath	Ditto.
8	Chattopadhyay Ramanimohan	Ditto.
9	Maulik, Bilaskumar	T. N. Jubilee College.
10	Majumdar, Asutosh	Bangabasi College.
11	Sengupta, Upendranath	Metropolitan Institution.
12	Ghosh, Lalitmohan	Ditto.
13	Mukhopadhyay, Sudhansusekhar	Ripon College.
14	Maitra, Taraprasad	Metropolitan Institution.
15	Bandyopadhyay, Niradeswar	Ditto.
16	Chattopadhyay, Benimadhab	Ripon College.
17	Ghosh, Surendranath	Metropolitan Institution.
	Mallikchaudhuri, Bankabihari	City College.
19	Raychaudhuri, Anilendranath	Ripon College.
20	Das, Nalinaksha	Ditto.
	Ray, Bishnupada	Ditto.
22	Amir Hamza	B. N. College, Bankipur.
23	Saha, Ramkrishna	Bangabasi College.
24	Chattopadhyay, Ramrenu	Metropolitan Institution.
25	Ray, Pramathanath	Ripon College.
	Sanmigrihi, Rambishnu	Midnapur College.
27	Datta, Akshaykumar	Dacca College.
	Md. Naseerul Huque	T. N. Jubilee College.
29	Bhattacharyya, Purnachandra	B. M. Institution, Barisal.
30	Bandyopadhyay, Haricharan	Ripon College.
31	„ Hemchandra	Dacca College.

32	Mukhopadhyay, Manomohan	...	Ripon College.
	Sur, Rameschandra	...	B. N. College, Bankipur.
34	Datta, Umanath	...	Victoria College, Cooch Behar.
35	Bandyopadhyay, Bholanath	...	Ripon College.
	" Saratchandra	...	Krishnath College, Berhampur.
	Majumdar, Upendrachandra	...	Metropolitan Institution.
38	Sen, Jogoschandra	...	Dacca College.
39	Bhaumik, Krishnasundar	...	Victoria College, Cooch Behar.
40	Sen, Kaminikumar	...	Dacca College.
41	Ray, Rakhaldas	...	Metropolitan Institution.
42	Ghosh, Surendrakumar	...	City College.
	Raychaudhuri, Prabhaschandra	...	Dacca College.
44	Ghosh, Asutosh	...	Ripon College.
	Raychaudhuri, Niranjan	...	Ditto.
46	Bagchi, Krishnachandra	...	Ditto.
	Mukhopadhyay, Haripada	...	Metropolitan Institution.
48	Chattopadhyay, Ganeschandra	...	Hughli College.
49	Bandyopadhyay, Manindralal	...	Metropolitan Institution.
	Chattopadhyay, Gopendrabhushan	...	Ripon College.
	Haldar, Aghornath	...	Krishnath College, Berhampur.
52	Basu, Ghanasyam	...	Ripon College.
	" Radhikaprasad	...	Bangabasi College.
	Ray, Hemchandra	...	Metropolitan Institution.
55	Bandyopadhyay, Mahadebchandra	...	Ditto.
	Ray, Purnachandra	...	Dacca College.
	Syed Rahat Hossain	...	T. N. Jubilee College.
	Ray, Anadicharan	...	Metropolitan Institution
59	De, Kesabchandra	...	Ripon College.
60	Basu, Aswinikumar	...	Ditto.
61	Ray, Durgagati	...	Ditto.
62	Bagchi, Aswinikumar	...	Ditto.
	Basu, Jogindranath	...	Ditto.
64	Basumajumdar, Surendrakanta	...	Victoria College, Cooch Behar.
	Das, Ramchandra	...	Dacca College.
	Ray, Praphullagopal	...	Ripon College.
	Sen, Saratchandra	...	City College.
68	De, Kalipada	...	Bangabasi College.
69	Chanda, Upendrakumar	...	Ripon College.
	Chattopadhyay, Rudraprasanna	...	Metropolitan Institution.
71	Ray, Satischandra	...	City College.
	Sinha, Bimalacharan	...	Patna College.
73	Deokinandan Prasad	...	B. N. College, Bankipur.
	Mukhopadhyay, Sureschandra	...	Metropolitan Institution.
	Sen, Nalinikumar	...	Ripon College.
76	Altaf Karim	...	Patna College.
	Basu, Jagatchandra	...	Metropolitan Institution.
	Gaurisankar Sahay	...	T. N. Jubilee College.
	Mohammad Abul Barkat	...	B. N. College, Bankipur.
80	Moinul Haque	...	T. N. Jubilee College.
81	Ray, Basantakumar	...	Ripon College.
	Amrit Vishwanath Tatkey	...	Morris College, Nagpur.
83	Muhammad Hasan Jan	...	Ripon College.
84	Chaudhuri, Basantakumar	...	City College.
	Purkait, Srischandra	...	Ripon College.
	Ray, Barendrakumar	...	City College.
87	Gangopadhyay, Dhanapati	...	Ripon College.
	Bandyopadhyay, Kalikes	...	Ditto.
	Basu, Jyotishchandra	...	Ditto.
	Mitra, Dwijendranath	...	Ditto.
91	" Girijabhushan	...	Ditto.
92	Chakrabarti, Satischandra	...	Bangabasi College.
93	Pal, Purnachandra	...	Metropolitan Institution.
94	R. Ramnaidu	...	Morris College, Nagpur.
	Tribeni Prasad	...	Ripon College.
96	Mukhopadhyay, Tariniprasad	...	Ditto.
97	Basu, Surendranath	...	City College.
	Chakrabarti, Kamakhyapada	...	Ripon College.
	Mitra, Lalitmohan	...	Ditto.

SENATE HOUSE,
The 27th January 1906.

G. C. MUKERJEE,
Assistant Registrar.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

I.—The undermentioned candidates have passed the M A. Examination, 1905:—

ENGLISH.

CLASS I.

(In order of merit.)

1	Ghosh, Rabindranarayan ...	Presidency College.
2	Bandyopadhyay, Nripendrachandra ...	Ditto.
3	Mukhopadhyay, Nrityalal ...	Ditto.

CLASS II.

(In order of merit.)

1	Chakrabarti, Arunnath .	Presidency College.
2	Guha, Satischandra ...	Victoria College, Cooch Behar.
3	Sarkar, Gurudas ...	Krishnath College, Berhampur.
3	Biswas, Jatindrakumar ...	General Assembly's Institution.
5	Datta, Pramathanath ...	Private student.
6	Majumdar, Ramapada ...	Presidency College.

CLASS III.

(In order of merit.)

1	Raychaudhuri, Sanatkumar ...	Presidency College.
2	Chakrabarti, Jatindranath ...	Private student.
3	Sinha, Panchanan ...	Ditto.
4	Banerjee, S. N. ...	Presidency College.
5	Ray, Nabagopal ...	Ditto.
6	Dattagupta, Sureschandra ..	Ditto.
6	Nag, Kamakhyacharan ...	Private student.
8	Datta, Sambhunath ...	Presidency College.
9	Sinha, Alokkumar ...	General Assembly's Institution.
10	Lahiri, Jatindranath ...	Presidency College.
11	Kanjilal, Jadunath ...	Private student.

SANSKRIT.

GROUP A.

CLASS II.

Ray, Bipinchandra ... Presidency College.

CLASS III.

Kar, Dasarathi ... Sanskrit College.

SANSKRIT.

GROUP D.

CLASS II.

Kanjilal, Ramlal ... Sanskrit College.

PERSIAN.

CLASS II.

(In order of merit.)

1	Akramuzzaman Khan ...	Private student.
2	Mohammad Abdul Hafiz ...	Ditto.

HISTORY.

CLASS I.

Chaudhuri, Jogeschandra ... Presidency College.

CLASS II.

(In order of merit.)

1	Chaudhuri, Brajendranarayan ...	Presidency College.
2	Ghosh, Sasisekhar ...	Ditto.
3	Sarkar, Akshaykumar ...	Duff College.

CLASS III.

(In order of merit.)

1	Hajra, Jyotishchandra ...	Presidency College.
2	Bandyopadhyay, Taradas ...	Duff College.

MENTAL AND MORAL SCIENCE.

CLASS II.

(In order of merit.)

1 Gupta, Upendranath ... Duff College.
2 Kundu, Surendralal ... Presidency College.
3 Mitra, Bibhutibhushan ... Duff College.

CLASS III.

(In order of merit.)

1 Basu, Surendranath ... General Assembly's Institution.
2 Ray, Amulyanarayan ... Duff College.
3 Bandyopadhyay, Abinaschandra ... Private student.

MATHEMATICS.

GROUP A.

CLASS II.

(In order of merit.)

1 De, Mahendranath ... Private student.
2 Bhattacharyya, Debendranarayan General Assembly's Institution.
3 Datta, Satischandra ... Ditto.

CLASS III.

(In order of merit.)

1 Ghosh, Manmathanath ... General Assembly's Institution.
2 Sengupta, Surendramohan ... Ditto.
3 Niyogi. Susilchandra ... Ditto.
4 V. K. Ratnam ... Private student.
5 Mukhopadhyay, Amulyadhan ... General Assembly's Institution.
6 De, Dwarkanath ... City College.
7 Basu, Satyacharan .. General Assembly's Institution.

MATHEMATICS.

GROUP B.

CLASS I.

Basak, Nabagauranga ... Presidency College.

CLASS II.

(In order of merit.)

1 Ray, Manmathanath ... Presidency College.
2 Gangopadhyay, Subodhchandra ... Ditto.
3 Pain, Satyendralal ... Ditto.
4 Mallik, Surendramadhab ... Ditto.
5 Nath, Radhagobinda ... General Assembly's Institution.
6 Mukhopadhyay, Lalitmohan ... Presidency College.

CLASS III.

Bhattacharyya, Indulal ... Presidency College.

NATURAL AND PHYSICAL SCIENCE (A).

CHEMISTRY.

CLASS III.

Biswas, Radhakrishna ... Presidency College.

NATURAL AND PHYSICAL SCIENCE (B).

PHYSICS.

CLASS I.

(In order of merit.)

1 Shankar Laxman Gokhale ... Private student.
2 Chakrabarti, Susilchandra ... Ditto.
3 Goswami, Sasibhushan ... Ditto.

CLASS II.

(In order of merit.)

1 Sur, Praphullakumar ... Private student.
2 Bhattacharyya, Charuchandra ... Ditto.

NATURAL AND PHYSICAL SCIENCE (C).

PHYSICS.

CLASS I.

(In order of merit.)

1 Kar, Tulsidas ... Private student.
2 Chakrabarti, Kamalacharan ... Ditto.

CLASS II.

(In order of merit.)

1 Ganesh Govind Narke ... Morris College, Nagpur.
2 Mukhopadhyay, Hiralal ... Presidency College.

CLASS III.

(In order of merit.)

1 Sen, Hridayranjan ... Presidency College.
2 Datta, Amulyakrishna ... Ditto.
3 Gupta, Janakinath ... Ditto.
4 Dhar, Rabindranath ... Hughli College.

NATURAL AND PHYSICAL SCIENCE (D).

BOTANY.

CLASS II.

Bhattacharyya, Nibaranchandra ... Private student.

CLASS III.

Sen, Bodhisatta ... Private student.

II.—On the result of the Premchand Roychand Studentship Examination held in November 1905, the Studentship and the Mouat Medal have been awarded to Babu Radhakumud Mukhopadhyay, M.A., of the Presidency College, Calcutta.

SENATE HOUSE,
The 27th January 1906.

G. C. MUKERJEE,
Assistant Registrar.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 1st February 1906.

No. 89.—Offices reported opened and closed during the week ending 27th of January 1906:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Gumla	Bengal	21st January	Opened.
Kyaukpyu	Burma	25th Ditto	Ditto.
Suket	Punjab and North-West Frontier Provinces.	22nd Ditto	Ditto.

The following alteration in the name of a Government Telegraph Office is notified :—

" Jaunpur Kutcherry " instead of " Jaunpur Civil Lines."

Name of Office.	Where situated.	Date.	REMARKS.
	Railway Telegraph Offices.		
Agsauli	Rajputana-Malwa Railway	11th January	Opened.
Bamiana	Rohilkhand-Kumaon Railway	25th Ditto	Ditto.
Bhaganwala	North-Western Railway	20th December	Ditto.
Budaon	Rohilkhand-Kumaon Railway	25th January	Ditto.
Ghatpuri	Ditto	Ditto	Ditto.
Kachhla Ghat	Ditto	Ditto	Ditto.
Makrandpur	Ditto	Ditto	Ditto.
Nushki	Quetta-Nushki Railway	20th December	Ditto.
Sahaswan Road	Rohilkhand-Kumaon Railway	25th January	Ditto.
Sheikhupur	Ditto	Ditto	Ditto.
Ujhani	Ditto	Ditto	Ditto.

A. L. H. PALMER,
Offg. Director, Traffic Branch.

BANK OF BENGAL.

NOTICE.

Calcutta, 2nd February 1906.

The Directors have made the following changes in the Bank's European Establishment:—

Mr. H. A. T. Treble to take charge of Nagpore Branch temporarily, *vice* Mr. E. Y. Barnard transferred.

Mr. D. W. G. Coley to act temporarily as Agent at Lahore Branch, *vice* Mr. J. Florence transferred.

Mr. G. P. Symes Scutt to be Agent at Agra Branch, *vice* Mr. C. H. M. Critchley transferred.

Mr. C. M. Tallack to be Agent at Chittagong Branch.

Mr. S. A. H. Sitwell is confirmed as Agent at Allahabad Branch.

Mr. B. P. Willis is confirmed as Agent at Benares Branch.

By order of the Directors,

W. D. CRUICKSHANK,
Secretary and Treasurer, Bank of Bengal.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

Agra, the 5th January 1906.

No. 260.—Mr. P. T. Watling, Officiating Assistant Superintendent of the Pachbadra Division, is granted leave on medical certificate for one month from the 22nd December 1905.

(2 P. of 1906.)

The 12th January 1906.

No. 267.—Mr. D. M. Smith, Superintendent and Personal Assistant to Commissioner, Northern India Salt Revenue, is granted privilege leave for 2 months from the 23rd January 1906.

(531 P. of 1905.)

No. 268.—Mr. H. B. Welsh, Superintendent of the Warcha Circle in the cis-Indus and Kalabagh Mines Division, is appointed to officiate as Personal Assistant to Commissioner, Northern India Salt Revenue, during the absence on leave of Mr. D. M. Smith, or until further orders.

(531 P. of 1905.)

R. A. GAMBLE,
Officiating Commissioner, Northern India Salt Revenue.

ROYAL INDIAN MARINE.

NOTIFICATIONS.

FURLOUGH AND LEAVE.

Bombay, 29th January 1906.

No. 3.—The undermentioned officer is permitted to proceed on leave out of India on private affairs under the leave rules contained in paragraph 131, Marine Regulations, India, volume I, part II; the specified period to count from the date of being struck off duty:—

Engineer C. T. Amor, for 12 months.

No. 4.—The undermentioned officer is permitted to proceed on leave out of India on private affairs under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II; the specified period to count from the date of being struck off duty:—

Lieutenant C. B. Henley, for 12 months.

No. 5.—The undermentioned officer is permitted to proceed on leave out of India on private affairs under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II; the specified period to count from the date of being struck off duty:—

Chief Engineer W. G. K. Mathews, for 12 months.

G. H. HEWETT,
Director, Royal Indian Marine.

NORTH WESTERN RAILWAY.

NOTIFICATIONS.

Lahore, the 25th January 1906.

No. 3.—Mr. P. V. McInerny, Assistant Traffic Superintendent in Class III, grade 3, of the Superior Revenue Establishment of State Railways, is granted, under Article 339 of the Civil Service Regulation, extraordinary leave without pay for 3 days, *viz.*, from 11th to 13th November 1905, in extension of that notified in Manager's Notification No. 38, dated 6th December 1905.

The 26th January 1906.

No. 4.—Mr. A. C. Crighton, District Locomotive Superintendent in Class II, grade 3, of the Superior Revenue Establishment of State Railways, Locomotive Department, is granted, under Articles 233, 246, 260 and 311 of the Civil Service Regulations, combined leave for one year two months and seven days, *viz.*, privilege leave for two months and seven days and furlough on medical certificate for the remaining period, with effect from the 22nd November 1905.

S. FINNEY,
Manager, North Western Railway.

THE HONOURABLE THE CHIEF COMMISSIONER OF AJMER-MERWARA.

NOTIFICATIONS.

Dated Abu, the 23rd January 1906.

No. 6.—In accordance with the provisions of section 25 of the Ajmer Municipalities Regulation, V of 1886, the Honourable the Chief Commissioner of Ajmer-Merwara is pleased to notify that the following gentlemen were returned as members of the Beawar Municipal Committee at the election held on the 21st December 1905. Their term of office commenced on the 2nd January 1906:—

1. Seth Phusa Mal Agarwala.
2. Babu Binodi Lal Bhargava.
3. Seth Gulab Chand Kankeria.
4. Mehta Chiman Singh.
5. Babu Behari Lal Vakil.
6. Seth Damodar Das Rathi.
7. Pandit Ram Partab.
8. Sah Sens Mal.
9. Pandit Durga Parshad.
10. Munshi Mohamed Jamal.
11. Sheikh Badruddin.
12. Sheikh Lutfullah.
13. Munshi Rahman Bux.
14. Mr. Lazarus Philip.
15. The Reverend A. R. Low.

No. 7.—In accordance with the provisions of section 25 of the Ajmer Municipalities Regulation, V of 1886, it is hereby notified by authority of the Honourable the Chief Commissioner of Ajmer-Merwara that the following gentlemen have been nominated members of the Beawar Municipal Committee, with effect from the 2nd January 1906 :—

1. The Assistant Commissioner, Merwara.
2. The Deputy Magistrate, Beawar.
3. The Assistant Surgeon, Beawar.
4. The Inspector of Police, Merwara.
5. Rai Bahadur Seth Champa Lal, Banker of Beawar.

Dated A. G. G.'s Camp, Rajputana, the 29th January 1906.

No. 269-C.—Pandit Brij Jiwan Lal, Tahsildar of Ajmer, is appointed Extra Assistant Commissioner, third grade, at Kekri, with effect from the date of assuming charge, *vice* Mr. Kashi Nath Vittal, invalided by a Medical Board.

Dated Mount Abu, the 25th January 1906.

No. 10—A-42.—The following revised schedule of octroi rates leviable within the limits of the Ajmer Municipality has received the sanction of the Hon'ble the Chief Commissioner and is published for general information under section 44 (8) and (9) of the Ajmer Municipalities Regulation, V of 1886.

The revised schedule will come into force with effect from the 1st April 1906.

No.	Names of Articles.	Rates. R a. p.	Per	REMARKS.
	I.—ARTICLES OF FOOD AND DRINK FOR MEN AND ANIMALS.			
1	Betel leaves	0 15 0	Maund.	
2	Binaula and Oil-Cakes	0 1 6	"	
3	Dry Fruits, and Vegetables	4 11 0	Cent. ad valorem.	
4	Fresh Fruits, and Vegetables (except head-loads of vegetables).	4 11 0	"	
5	Ghi	0 12 6	Maund.	
6	Pulses	0 1 0	"	
7	Rice	4 11 0	Cent. ad valorem.	
8	Wheat	0 0 6	Maund.	
9	Other grains	0 0 6	"	
10	Flour of all grains and Suji	0 2 6	"	
11	* Karbi and Grass:—			*To be exempted when famine or scarcity has been declared by the Local Administration in this behalf.
	(a) By Rail	1 2 9	100 Mds.	
	(b) By Cart	0 1 6	Cart.	
12	Mineral and aerated waters and all unfermented and non-alcoholic beverages.	3 2 0	Cent. ad valorem.	
13	Oilman's Stores, tinned and other provisions, Groceries and Confectionery and all other articles of food and drink (other than excisable articles).	3 2 0	"	
14	Sugar of all kinds	0 6 9	Maund.	
15	Gur, Rab and Shira	0 3 0	"	
	II.—ANIMALS FOR SLAUGHTER.			
16	Sheep and Goats	0 1 6	Head.	
	III.—ARTICLES OF FUEL, LIGHTING AND WASHING.			
17	Charcoal	0 0 9	Maund.	
18	Firewood:—			
	(a) By Rail	0 10 0	100 Mds.	
	(b) By Cart	0 1 0	Cart.	
	(c) By Camel	0 0 6	Load.	
	(d) By Other Animals	0 0 3	"	
19	Cinders (burnt coal)	0 0 5	Maund.	
20	Oil-seeds	0 2 0	"	
21	All Oils, except Kerosine	3 2 0	Cent. ad valorem.	
22	Soap of all kinds	3 2 0	"	
	IV.—ARTICLES USED IN THE CONSTRUCTION OF BUILDINGS.			
23	(a) Bamboos	0 2 3	Maund.	
	(b) Ballies (poles)	4 11 0	Cent. ad valorem.	
	(c) Timber	4 11 0	Cent. ad valorem.	

No.	NAMES OF ARTICLES.	Rates.	Per	REMARKS.
		R a. p.		
	IV.—ARTICLES USED IN THE CONSTRUCTION OF BUILDINGS (Contd.)—			
24	Munj, Ban and Bhongla	0 2 3	Maund.	
25	Building Stones, rough :—			
	(a) Patties	0 3 0	Cart.	
	(b) Sardals	0 2 3	"	
	(c) Katlas	0 1 6	"	
	(d) All other Stones . . .	0 1 0	" †	† 6 Bullock loads / 12 Donkey loads } =1 cart.
	V.—DRUGS, GUMS, SPICES AND PERFUMES.			
26	Gums, Gum-resins, Copal or articles made of gum and gum-resin.	3 2 0	Cent ad valorem.	
27	Spices, and Betel-nuts . . .	4 11 0	"	
28	Drugs and Medicines (English and Country.)	4 11 0	"	
	VI.—TOBACCO.			
29	Tobacco of all kinds	3 2 0	"	
	VII.—PIECE-GOODS AND OTHER TEXTILE FABRICS AND MANUFACTURED ARTICLES OF CLOTHING AND DRESS.			
30	Cotton, clean and uncleaned . .	3 2 0	"	
31	Cotton, piece-goods, including Carpets and Daries.	3 2 0	"	
32	Haberdashery	3 2 0	"	
33	Laces, Gold and Silver, and Kalabatun.	4 11 0	"	
34	Leather and things made thereof .	3 2 0	"	
35	Millinery	3 2 0	"	
36	Silk raw, Silk piece-goods and articles made of Silk.	3 2 0	"	
37	Thread and articles made thereof not otherwise provided.	1 9 0	"	
38	Wool, Woollen yarns, Felt and articles made thereof.	3 2 0	"	
	VIII.—METALS.			
39	Metals and articles made thereof in whole or part, except Machinery for industry.	3 2 0	"	
40	Gold and Silver embossed or chased and articles made thereof, and electroplated ware and watches, except bullion, coins, jewellery and wearing ornaments.	3 2 0	"	
	IX.—DYEING AND COLOURING MATERIALS.			
41	All dyeing and colouring and painters' materials and paints, including red-lead, turpentine, white-lead, white-zinc, glue and putty.	3 2 0	"	
	X—MISCELLANEOUS.			
42	Articles of China, China-clay and Porcelain.	3 2 0	"	
43	Flax, Hemp and Jute and articles made thereof.	3 2 0	"	
44	Glass and Glassware . . .	3 2 0	"	
45	Stationery, including paper, paste-boards, mill-boards, and card-boards, ruled or printed forms, and accounts, and manuscript books.	3 2 0	"	
46	Furniture new or for sale . . .	3 2 0	"	
47	Umbrellas, Parasols and Sunshades of all kinds.	3 2 0	"	

By Order,

C. C. WATSON,

First Assistant to the Agent to the Governor-General, Rajputana, and Chief Commissioner, Ajmer-Merwar.

OFFICE OF DIRECTOR-GENERAL, ARMY REMOUNT DEPARTMENT.

NOTIFICATIONS.

FURLOUGH AND LEAVE.

Simla, the 25th January 1906.

The undermentioned officer of the Army Remount Department is granted leave to proceed out of India on private affairs, under the leave rules of 1886, the specified period to count from the date of being struck off duty :—

Major G. C. McD. Birdwood, I.A., 2nd Superintendent, Army Remount Department, for one year, with effect from 1st May 1906 or such subsequent date as he may avail himself of the leave. Pension service 23rd year, commenced 3rd July 1905.

H. GOAD, Colonel,
Director-General, Army Remount Department.

The 29th January 1906.

Major B. J. H. Humfrey, 7th Superintendent, Army Remount Department, is granted combined leave (P. A.) out of India, for six months, with effect from the 25th April 1906 to the 24th October 1906 (both days inclusive); the period from the 25th April 1906 to the 23rd July 1906 to count as privilege leave, and the remaining period as leave on private affairs.

Pension service 20th year, commenced 30th January 1905.

T. G. PEACOCKE, Captain,
for Director-General, Army Remount Department.

REPORTS OF DESERTION.

Report of a Deserter or Absentee without leave from the 1st Battalion, The Prince of Wales's Own (West Yorkshire Regiment), dated at Mian Mir, this 28th day of January 1906.

Number, Rank, and Name—No. 7198, Private Walter Ayling.
Age—23 years 7 months.
Height—5 feet 5¼ inches.
Colour of—Complexion, dark ; hair, brown ; eyes, hazel.
Trade—Seaman.
Date of Enlistment—22nd July 1903.
Place of Enlistment—Maritzburo.

Parish and County in which born—Melbourne, Australia.
Date of desertion or absence—27th January 1906.
Place of desertion or absence—Amritsar.
Marks—Several small scars in front right knee. Scar centre of crest of left tibia. Small mole inner side right nipple.
On short leave.
Under 3 years' service.

C. J. DEVERELL, Captain,
Commanding 1st Battalion, The Prince of Wales's Own (West Yorkshire Regiment).

Report of a Deserter or Absentee without leave from the 1st Battalion, The Prince of Wales's Own (West Yorkshire Regiment), dated at Mian Mir, this 28th day of January 1906.

Number, Rank, and Name—No. 7196, Private Thomas Dunscombe.
Age 25 years 7 months.
Height—5 feet 6 inches.
Colour of—Complexion, dark ; hair, black ; eyes, hazel.
Trade—Handyman.
Date of Enlistment—22nd July 1903.
Place of enlistment—Maritzburg, Natal.

Parish and County in which born—Bristol, Gloster.
Date of desertion or absence—27th January 1906.
Place of desertion or absence—Amritsar.
Marks—Scar on middle of crest of right tibia and another on middle side of right leg. Small scar at angle of left scapular.
On short leave.
Under 3 years' service.

C. J. DEVERELL, Captain,
Commanding 1st Battalion, The Prince of Wales's Own (West Yorkshire Regiment).

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 2nd February 1906.

Abstract of the accounts of the Department of Issue of Paper Currency on the 31st January 1906.

	Total amount of notes in Circulation.			Reserve. Coin and Bullion. In India.				In England.		In Transit between India and England.		Securities (purchase price).			
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.†	Other Silver Bullion (Ingot Reserve).	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.	Total.	Remarks.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R	R (b)	R	(a) Nominal value—R 10,20,81,500
Calcutta . .	69,16,000	16,07,70,665	16,76,86,665	2,07,00,634	*4,50,15,225	29,26,951	...	8,25,00,006	...	1,50,00,000	93,45,000	(a) 9,99,99,946	2,00,00,000	29,54,87,762	(b) „ „ —R 2,13,54,697
Allahabad .	...	2,12,99,570	2,12,99,570	82,36,260	27,16,935	...	...	...	...	...	...	...	...	1,09,53,195	
Lahore . .	...	2,91,18,650	2,91,18,650	46,55,178	64,07,040	...	...	...	...	...	...	...	...	1,10,62,218	
Bombay . .	2,28,30,825	8,79,25,405	11,07,56,230	90,72,049	2,02,20,090	83,55,786	...	...	...	...	90,75,000	...	...	4,67,22,925	
Karachi .	...	1,15,37,620	1,15,17,620	17,51,985	5,30,355	...	...	...	...	...	...	...	...	22,82,340	
Madras . .	33,36,035	4,28,14,095	4,61,50,130	86,82,070	36,36,750	...	...	...	...	...	...	...	...	1,23,18,820	
Calicut . .	...	11,54,870	11,54,870	3,31,950	40,575	...	...	...	...	...	...	...	...	3,72,525	
Rangoon . .	...	1,72,39,830	1,72,39,830	2,35,94,535	30,49,245	...	...	...	...	...	...	...	...	2,66,43,780	
	3,30,82,860	37,18,60,705	40,49,43,565	7,70,24,661	8,16,16,215	1,12,82,737	...	8,25,00,006	...	1,50,00,000	1,84,20,000	9,99,99,946	2,00,00,000	40,58,43,565	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			Nil.	*Deduct*—Amount due on Bills drawn by one circle on another										9,00,000	
Total Circulation R			40,49,43,565										Total Reserve R .	40,49,43,565	

* R36,00,000 (£240,000) was transferred in Gold from the Gold Reserve Fund to the Paper Currency Reserve on the 23rd January 1906.

† In addition to amounts shown in columns 9 and 14 about 100 lakhs of tolas of Silver have been purchased from treasury funds.

A. F. COX,
Head Commissioner of Paper Currency.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 23rd January 1906.

No. 25.—Consequent on the grant of six months' leave on medical certificate to Lieutenant G. H. Gunning, I. A., Wing Commander, the following acting promotions are ordered in the Northern Waziristan Militia, with effect from the 3rd January 1906:—

Lieutenant C. F. M. Worsley, I.A., Adjutant and Quarter-Master, to officiate as Wing Commander.

Lieutenant A. W. H. M. Moens, I.A., Reserve Officer, to officiate as Adjutant and Quarter-Master.

By order, etc.,

W. E. VENOUR, Major,
Staff Officer to the Chief Commissioner,
N.-W. F. Province.

The 25th January 1906.

No. 26.—On relinquishing charge of the duties of Extra Assistant Commissioner, Hazara, Bhai Lehna Singh, officiating Extra Assistant Commissioner, reverted to his substantive appointment as Munsif on the afternoon of the 20th January 1906.

No. 27.—The Hon'ble the Chief Commissioner is pleased, under the provisions of Section 22 of the Code of Criminal Procedure, 1898, to appoint Captain Robert Adolphus Lyall, I.A., Assistant Commissioner, Kohat, to be a Justice of the Peace within and for the territories included in the Administration of the North-West Frontier Province.

The 29th January 1906.

No. 28.—The gentlemen named in the statement below have been declared by the Central Committee of Examination to have passed the Departmental Examinations prescribed for Assistant and Extra Assistant Commissioners in the Punjab, which was held at Lahore on the 16th October 1905 and following days in the Groups and Standards noted:—

Names.	Group A.	Group B.	Group C.
OFFICIATING EXTRA ASSISTANT COMMISSIONERS.			
Munshi Mir Alam Khan	Higher Standard	Lower Standard	......
Bhai Lehna Singh	Higher Standard. "With credit."	......	......
Mr. J. G. Hennessy	......	Higher Standard	......
CANDIDATES FOR THE POST OF EXTRA ASSISTANT COMMISSIONER.			
Lala Devi Das	Higher Standard. "With credit."	......	Higher Standard.
Khan Sahib Abdul Hakim Khan	......	Higher Standard	......
Fazil-i-Raziq	Higher Standard	......	......

Subject to the production of the certificate required by Rule VIIIA of the rules published with Punjab Government Notification No. 1932, dated 23rd December 1902.

By order, etc.,

F. W. JOHNSTON,
Secretary to the Chief Commissioner,
North-West Frontier Province.

II C 2

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

NOTIFICATION.

Peshawar, the 25th January 1906.

No. 105-*M.I.*—455.—Third grade Assistant Surgeon Ram Chand attached to the Civil Dispensary at Dera Ismail Khan having passed the septennial professional examination held at Lahore on the 9th November 1905 is promoted to the 2nd grade, with effect from the date on which he passed the examination.

A. M. CROFTS, Lieut.-Col., I.M.S.,
Administrative Medical Officer, N.-W. F. Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 13th January 1906.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births. Males.	Births. Females.	Births. Total.	Deaths. Total.	Deaths. Males.	Deaths. Females.	Cause of death. Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Infants under one year of age. Males.	Females.	Total.	Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15	...	1
2	Hazára	Nawashahr	4,114	2	...	2	1	1	...	...	...	...	1	...	...	...	...	..	...	...	25	13	2
3	Hazára	Buffa	7,029	1	1	2	4	...	4	...	...	...	1	...	1	...	2	...	2	2	15	30	3
4	Hazára	Haripur	5,578	5	7	12	6	1	5	...	...	...	3	...	...		3	...	3	3	112	56	4
5	Peshâwar	Peshâwar	73,343	26	31	57	68	31	37	...	5	...	25	1	12	...	25	6	6	12	41	48	5
6	Kohat	Kohat	18,092	10	4	14	10	7	3	..	...	...	5	...	...	...	5	4	...	4	40	29	6
7	Bannu	Bannu	10,070	5	2	7	1	...	1	...	...	...	...	...	...	...	1	...	...	...	36	5	7
8	Bannu	Lakki	5,218	...	4	4	6	6	...	...	...	...	3	...	...	...	3	3	...	3	40	60	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	18	13	31	28	12	16	...	...	...	15	2	7	...	4	5	6	11	57	52	9
10	Dera Ismail Khan	Kulachi	9,125	...	1	1	4	1	3	..	...	...	1	1	1	...	1	...	1	1	6	23	10
		TOTAL	164,251	67	64	131	128	59	69	...	5	...	34	4	21	...	44	18	18	36	42	41	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 13th January 1906.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 131 births were registered (67 males and 64 females), giving a birth-rate of 42 *per mille* of population; 128 deaths were registered (59 males and 69 females), giving a death-rate of 41 *per mille* of population.

A. M. CROFTS, LT.-COL., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshâwar, the 25th January 1906

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Messrs. H. S. King & Co., 65 Cornhill, and 9, Pall Mall, London.
Messrs. Grindlay & Co., 54, Parliament Street, London, S. W., Agents for the sale of the Army List.
Mr. Otto Harrassowitz } Leipzig.
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Application for Government publications which are no longer in print should be made to the Agents of the particular Government under whose orders they were originally issued.

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LEGISLATIVE DEPARTMENT.

Table showing effect of legislation in the Governor General's Council during 1905. 3*p*. (1*a*.)

List of General rules and orders under Statutes and General Acts in force in British India corrected up to 30th June 1905. R1 8*a*. or 2*s*. 3*d*. (2*a*. 6*p*.)

The Transfer of Property Act, 1882 (IV of 1882) as modified up to the 1st December 1905. As. 15 (2*a*.)

HOME DEPARTMENT.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India—Serum-Therapy of Plague in India; Reports by Mr. W. M. Hafekine, C.I.E., and various officers of the Plague Research Laboratory, Bombay. Edited with an introduction by Lieutenant-Colonel W. B. Bannerman, M.D., B.Sc., F.R.S.E., I.M.S. New series, No. 20. Super Royal 4-to. Board. 14*a*. or 1*s*. 4*d*. (3*a*.)

List of the more important Libraries in India. Foolscap. Stitched. 8a. or 9d. (1a.)
***Memorandum on the Age Tables and Rates of Mortality of the Indian Census, 1901. By G. F. Hardy, Esq.** Foolscap. Board. 12a. or 1s. 2d. (3a.)

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Report of the Indian Survey Committee, 1904.—Part I The Report. Foolscap. Board. R2 or 3s. (5a.) Part II—Appendices. R4-8a. or 6s. 9d. (6a.) Complete R68a. or 9s. 9d. (11a.)

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List of Light Houses and Light Vessels in British India including those in the Gulf of Aden as existing on the 30th June 1905. Royal 8vo. Board. R1 or 1s. 6d (2a.)

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The Indian Railways Act, 1890 (Act IX of 1890), as modified up to 1st June 1905. R1-2a. (2a.)
The Central Provinces Land Revenue Act, 1881 (XVIII of 1881), as modified up to the 1st March 1905. R1-2a. (2a.)
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The Whipping Act, 1864 (Act No. VI of 1864), as modified up to the 1st August 1905. 3a. 6p. (1a.)
The Indian Registration Act, 1877 (Act III of 1877), as modified up to the 1st August 1905. 11a. or 1s. (2a.)
The Indian Evidence Act, 1872 (Act No. 1 of 1872), as modified up to the 1st September 1905. R1 or 1s. 6d. (2a.)
The Indian Stamp Act, 1899 (II of 1899) as modified up to 31st August 1905. As. 15 or 1s. 4d. (2a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.—Hæmogregarina Gerbilli by Lieutenant S. R. Christophers, M.B., I.M.S. New Series. No. 18. Super Royal 4to. Limp cover. 10a. or 1s. (2a.)
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Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on Kala Azar. Malaria and Malarial Cachexia by Captain S. P. James, M.B., I.M.S. New series, No. 19. Super Royal. 4to. Limp cover. R1 4a. or 1s. 11d. (3a.)

HOME DEPARTMENT.

Imperial Library List of Additions, Third Series, with subject index. Nos 10, 11, 12, 13. Super Royal 4to. Paper cover. 8a. or 9d. (2a.) each.
Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.—Snake Venoms in Relation to Hæmolysis by Captain George Lamb, M.D., I.M.S. New Series No. 17. Super Royal 4to. Limp cover. 6a. or 7d. (2a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Records of the Botanical Survey of India. Vol. IV. No. 2. An Epitome of the British Indian Species of Impatiens by Sir J. D. Hooker, G.C.S.I., C.B., F.R.S., Part II. Royal 8vo. Paper cover. 3a. or 4d. (1a.)
Report of the Chief Inspector of Mines in India for the year ending 31st December 1904. Foolscap. Limp. 12a. or 1s. 2d. (2a.)

Flora of the Upper Gangetic Plain and of the Adjacent Siwalik and Sub-Himalayan Tracts by J. F. Duthie, Esq., B.A., F.L.S. (Caprifoliaceæ to Campanulaceæ). Vol. I, Part II. Royal 16mo. Paper cover. R1-8a. or 2s. 3d. (1a.)

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Accounts relating to the Trade carried by rail and river in India in the quarter and in six months ending December 1904, compared with the corresponding periods of the years 1902 and 1903. No. 3 of 1904-05. Foolscap. Paper cover. 8a. or 9d. (3a.)

Sea-borne Trade and Navigation Accounts of British India for the months of May, June, and July 1905. Nos. 2, 3 and 4. Royal 8vo. Stitched. 8a. or 9d. (2a.) each.

Accounts of the External Land Trade of British India for the months of March and April 1905. No. 12 of 1904-05. Nos. 1 and 2 of 1905-06. Royal 8vo. Stitched. 8a. or 9d. (2a.) each.

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Accounts of the External Trade of British India for the month of June 1905. No. 3 of 1905-1906. Royal 8vo. Stitched. 8a. or 9d. (2a.)

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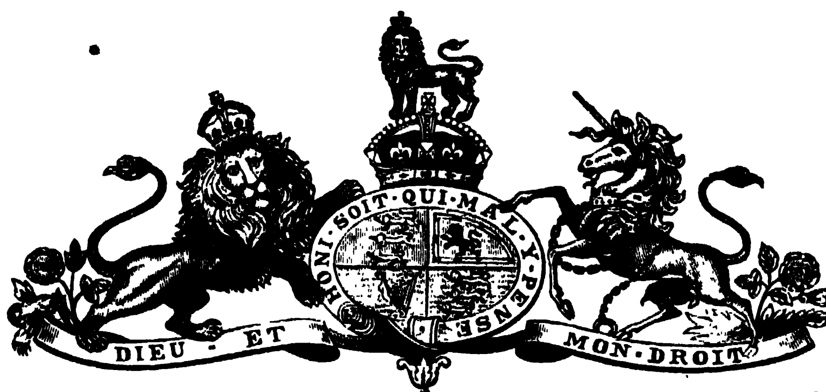
Journal and Proceedings, new series. Vol. I. No. 2-8 1905. @ R2.
Memoirs, Nos. 1, 4, 5. 1905 @ R1-8.
" No. 2. 1905 @ R1.
" No. 3. 1905 @ R2.

BIBLIOTHECA INDICA.

A Lower Ladakhi Version of the Kesar Saga. Fasc. 1 @ R 1.
Catasahasrikaprajnaparamita. Fasc. 10 & 11 @ 6*a*.
Catapatha Brahamana. Vol. 2. Fasc. 1, 2, 3, Vol. 3, 7 @ 6*a*.
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Mahabhasyapradipodyota. Vol. 3. Fasc. 3, 4 @ 6*a*.
Kala Viveka. Fasc. 7 @ 6*a*.
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Tantra Vartika (English). Fasc. 5 @ 12*a*.
Nityacaraprodipah. Fasc. 7 @ 6*a*.
Chaturvarga Chintamani. Vol. 4. Fasc. 5 @ 6*a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST July TO 31st December 1905.

Monthly Weather Review, January to June 1905. (Illustrated by 8 plates) Quarto. Paper cover. R1 per month.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 3, 1906

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate A. G. H. Roberton, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims having the late Alexander Gordon Hamilton Roberton, late of 4, Lyon's Range, Calcutta, who died at Bombay on 20th August 1905, Letters of Administration to whose Estate have been granted to George Roberts Johnston, Esq., of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 8th March next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

G. R. JOHNSTON,
Administrator to Estate A. G. H. Roberton, deceased.

CALCUTTA;
The 25th January 1906.

Abstract Statement of the Uncovenanted Service Family Pension Fund for the quarter ending 30th April 1905, being the fourth quarter of the year 1904-05, compared with the corresponding quarter of the year 1903-04.

PARTICULARS.	For the quarter ending 30th April 1905. R	a.	p.	For the quarter ending 30th April 1904. R	a.	p.	Increase. R	a.	p.	Decrease. R	a.	p.
Balance in favour of the Fund at the end of the previous quarter	1,50,20,801	7	8	1,48,36,627	4	11	1,84,174	2	9	......		
ADD RECEIPTS—												
Subscriptions from 1st February to 30th April 1905 in the Widows' Fund	1,36,668	14	9	1,61,488	15	0	......			24,820	0	3
Subscriptions from 1st February to 30th April 1905 in the Children's Fund	61,737	13	0	69,721	1	9	......			7,983	4	9
Income and outlay on office buildings and grounds	1,813	15	0	1,813	15	0	......			......		
Fees and stamps	19	0	0	24	0	0	......			5	0	0
Amount at credit of subscribers under Rule 55 transferred to divisible surplus	705	0	0	2,294	9	0	......			1,589	9	0
Amount of Pensions with interest received from Government of India on behalf of incumbents who came upon the Fund in consequence of the Mutiny of 1857	1,015	15	6	1,015	15	6	......			......		
Amount of interest received from Government of India for the year 1904-1905	9,03,225	5	11	8,93,055	8	7	10,169	13	4	......		
Amount of fine imposed on subscriptions in arrears	109	3	0	162	0	6	......			52	13	6
TOTAL RECEIPTS	11,05,2[illegible]5	3	2	11,29,576	1	4	10,169	13	4	34,450	11	6
GRAND TOTAL	1,61,26,096	10	10	1,59,66,203	6	3	(A) 1,94,344	0	1	34,450	11	6
DEDUCT DISBURSEMENTS—												
Pensions payable to incumbents in the Widows' Fund	1,67,271	1	6	1,65,024	2	2	2,249	15	4	......		
Pensions payable to incumbents in the Children's Fund	93,043	15	5	89,922	6	0	3,121	9	5	......		
Establishment and contingencies	8,929	8	7	8,547	11	3	381	13	4	......		
Loss by exchange on remittances out of India	12,571	1	10	10,680	4	7	1,890	13	3	......		
Commission paid for money orders	777	15	0	823	14	0	......			45	15	0
TOTAL DISBURSEMENTS	2,82,593	10	4	2,74,998	6	0	(B) 7,641	3	4	45	15	0
Balance in favour of the Fund	1,58,43,503	0	6	1,56,91,205	0	3	(C) 1,86,702	12	9	34,404	12	6
GRAND TOTAL	1,61,26,096	10	10	1,59,60,203	6	3	1,94,344	0	1	34,450	11	6
Proportion of divisible surplus payable to qualified members of more than five years' standing	91,510	8	0	1,05,457	7	0	......			14,946	15	0

	1905 Widows' Fund.	1905 Children's Fund.	1904 Widows' Fund.	1904 Children's Fund.	Increase Widows' Fund.	Increase Children's Fund.	Decrease Widows' Fund.	Decrease Children's Fund.
Number of subscribers	1,170	735	1,231	769	...	...	55	34
Ditto of incumbents	700	875	693	805	13	6	...	...
Ditto of subscribers sharing abatement	1,164	689	1,184	690		...	20	1

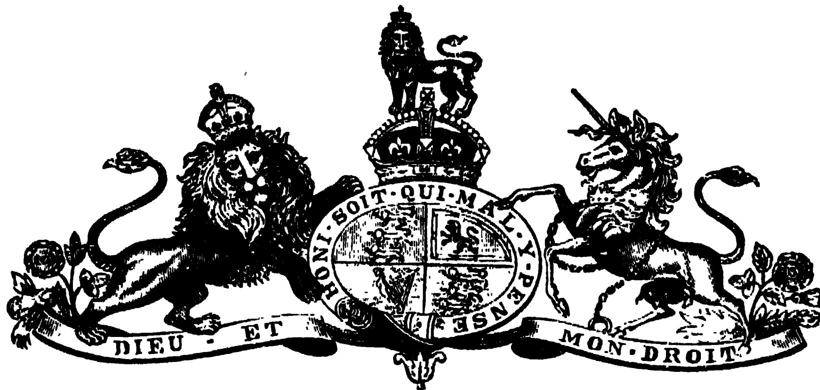
	R	a.	p.
A.—Net increase in grand total of receipts	1,5[illegible],893	4	7
B.—Net increase in total disbursements	7,595	4	4
C.—Net increase in balance	1,52,298	0	3

B. PONTIFEX, Chartered Accountant, }
J. C. C. GRAY, Accountant, } Auditors.

Published by order of the Directors,
RIVERS HOWE,
Secretary.

A. E. MEDLYCOTT,
Accountant.

U. S. F. P. Fund Office,
Calcutta, the 9th January 1906.



SUPPLEMENT TO

The Gazette of India.

No. 5.} CALCUTTA, SATURDAY, FEBRUARY 3, 1906.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs., on Thursday, the 1st February 1906, based on the India Daily Weather Reports of the period.

During the period under review the weather has been quiet and settled over the Peninsula and Burma, and there has been actually or practically no rain during the week over those areas. On the other hand, conditions have been feebly unsettled over northern India, and most divisions have received more or less rain during the week. On the 26th light snow was reported from the north-west Himalayas and a few drops of rain were received at some submontane stations, while the weather was feebly disturbed over north-east India, and showers of rain were reported from Chota Nagpur, Bihar and the upper Assam Valley. By the next day snow had ceased over Kashmir, but showery weather continued over the east of the Central Provinces, Chota Nagpur and parts of Bengal and Assam. On the 28th and 29th these unsettled conditions extended and the weather was widely disturbed. Snow was reported from the West Himalayas and rain from the submontane districts of the Punjab, the submontane and eastern districts of the United Provinces, the east of the Central Provinces and the west of Bengal. Falls of rain of one inch or more in 24 hours were reported on these two days from Ambala, Pendra and Jubbulpore, and of over one quarter of an inch from Sialkot, Bareilly, Gorakhpur, Bahraich, Benares, Gaya, Chaibassa, Berhampore, Bogra and Sutna. On the 30th and 31st the weather was fine, except in the upper Assam Valley, where it was showery, but on the 1st February unsettled conditions reappeared and light rain was received over the west Punjab and the North-west Frontier Province.

The rainfall table shows that the total rainfall of the week was heavier than usual in the Calcutta, Burdwan, Patna, Ranchi, Bahraich, Simla, Raipur and Jubbulpore sub-divisions by small amounts, while no rain was received over the Peninsula, Gujarat, central India, east Rajputana, east Bengal and parts of Burma, and less rain than usual elsewhere. The winter rains have up to date been more or less heavier than normal over Burma, the Delta of Bengal, Burdwan, the Simla hills, the North-West Dry Area, Orissa, Chota Nagpur, the Bombay coast, the Deccan and Mysore, while on the other hand, the deficiency has been large or very large in the Darbhanga, Bahraich, Cawnpore, Lahore, Waltair, Raipur, Jubbulpore, Jhansi, Jaipur and Indore sub-divisions and the West Satpuras division.

Rainfall division with representative station.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 1st February 1906.			Rainfall data from 1st December 1905 to 1st February 1906.			Seasonal percentage departure from normal.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9	10
		Inches.	Inch.	Inch.	Inches.	Inches.	Inches.		
1. (a) Bay Islands .	Port Blair .	0	0·16	−0·16	15·01	7·66	+7·35	+96	+100
1. Burma Coast (Rangoon).	...	0·05	0·14	−0·09	1·52	0·61	+0·91	+149	+213
2. Burma Wet (Bhamo)	...	0·03	0·11	−0·08	1·51	0·63	+0·88	+140	+185
3. Burma Dry (Mandalay).	...	0	0	0	1·41	0·42	+0·99	+236	+236
4. Delta of Bengal .	Narayanganj	0	0·25	−0·25	1·18	0·97	+0·21	+22	+64
	Calcutta .	0·20	0·18	+0·02	1·22	0·58	+0·64	+110	+155
5. Brahmaputra Valley (Sibsagar) .	...	0·28	0·30	−0·02	1·28	1·29	−0·01	−1	+1
6. Himalayas and Sub-Himalaya, East.	Dinajpur .	0·03	0·24	−0·21	0·54	0·69	−0·15	−22	+13
	Darbhanga	0·27	0·32	−0·05	0·29	0·83	−0·54	−65	−96
	Bahraich .	0·35	0·27	+0·08	0·61	1·37	−0·76	−55	−76
7. Indo-Gangetic Plain, East.	Burdwan .	0·30	0·12	+0·18	2·61	0·41	+2·20	+537	+697
	Patna .	0·44	0·18	+0·26	0·69	0·78	−0·09	−12	−58
8. Himalayas and Sub-Himalaya, West.	Simla .	1·46	0·93	+0·53	5·98	4·43	+1·55	+35	+29
	Ludhiana .	0·38	0·61	−0·23	1·62	2·92	−1·30	−45	−46
9. Indo-Gangetic Plain, West.	Cawnpore .	0·09	0·18	−0·09	0·13	1·16	−1·03	−89	−96
	Lahore .	0·01	0·35	−0·34	0·29	1·68	−1·39	−83	−79
10. N.-W. Dry Area (Bikaner).	...	0·03	0·21	−0·18	1·11	1·08	+0·03	+3	+24
11. Baluchistan (Quetta)	...	0·81	0·50	+0·31	5·26	2·65	+2·61	+98	+107
12. East Coast, North .	Waltair .	0	0·01	−0·01	0·05	1·14	−1·09	−96	−96
	Cuttack .	0·06	0·10	−0·04	1·32	0·68	+0·64	+94	+117
13. East Satpuras .	Ranchi .	0·84	0·10	+0·74	1·96	0·48	+1·48	+308	+195
	Raipur .	0·06	0·03	+0·03	0·07	0·57	−0·50	−88	−98
	Jubbulpore .	0·32	0·09	+0·23	0·34	1·03	−0·69	−67	−98
14. Central India Plateau.	Jhansi .	0·09	0·11	−0·02	0·21	1·23	−1·02	−83	−89
	Jaipur .	0	0·10	−0·10	0	0·76	−0·76	−100	−100
	Indore .	0	0·06	−0·06	0·01	0·46	−0·45	−98	−98
15. West Coast . .	Calicut .	0·19	0·16	+0·03	2·11	2·91	−0·80	−27	−30
	Bombay .	0	0·01	−0·01	0·28	0·15	+0·13	+87	+100
16. Gujarat . .	Ahmedabad	0	0·02	−0·02	0·04	0·10	−0·06	−60	−50
	Rajkot .	0	0·04	−0·04	0·06	0·15	−0·09	−60	−45
17. West Satpuras (Akola).	...	0	0·02	−0·02	0·26	0·79	−0·53	−67	−66
18. Deccan . .	Bellary .	0	0	0	1·23	0·57	+0·66	+116	+116
	Bijapur .	0	0	0	0·85	0·27	+0·58	+215	+215
	Hyderabad	0	0	0	2·34	0·13	+2·21	+1700	+1700
19. South India . .	Mysore .	0	0	0	0·66	0·30	+0·36	+120	+120
	Madura .	0	0·03	−0·03	1·71	2·91	−1·20	−41	−41
20. East Coast, South (Madras).	...	0	0·14	−0·14	5·26	10·84	−5·58	−51	−51

W. L. DALLAS,

for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,

Secretary to the Government of India.

SIMLA;
The 1st February 1906.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 27th January 1906.

Burma.—Bhamo received 13·01 inches and Mergui ·30 of an inch of rain during the week. Reaping of wet weather paddy is now completed in Akyab, Kyaukpyu, Pegu, Tharrawaddy, Toungoo, and Shwebo and threshing and winnowing are in progress in several districts. Threshing of early wet weather paddy is completed in Tavoy. Ploughing for dry weather paddy has commenced in parts of Shwebo and Myingyan and sowing for the same crop has commenced in Bhamo, is progressing in Mandalay, and has been completed in Thayetmyo and in parts of Lower Chindwin. Gathering of cotton is completed in the Budalin township of Lower Chindwin. The condition of the standing crops is good. The price of paddy has risen slightly at Akyab and Prome and fallen slightly at Pegu; elsewhere it is unchanged.

Eastern Bengal and Assam.—The weather is cold and cloudy; there was slight rain in most Eastern Bengal districts and in Cachar, Kamrup, Sibsagar, Lakhimpur, the Garo Hills and Manipur. Pruning of tea is in progress. Harvesting of winter rice is nearly finished. Sowing of spring crops continues. The outturn of winter rice and the prospects of other crops are generally fair. Fodder is insufficient in parts of Mymensingh, Sylhet, and the Khasi and Jaintia Hills. Prices:—common rice—Tezpur 14; Sibsagar 13; Dinajpur $11\frac{3}{4}$; Malda, Noakhali, Chittagong, Silchar, and Dibrugarh 11; Rangpur and Bogra $10\frac{1}{4}$; Jalpaiguri, Rampur Boalia, Barisal, Comilla, Rangamati, Gauhati, Nowgong, and Tura 10; Faridpur 9 to 10; Sylhet $9\frac{3}{4}$; Pabna $9\frac{1}{2}$; Dacca and Dhubri 9; and Mymensingh 8 seers per rupee.

Bengal.—Rain was fairly general all over the Province. The fall was moderate in South-West Bengal and generally light in the rest of the Province. Harvesting of *aman* paddy is over. Sugarcane pressing is going on. Hailstorms are reported to have done considerable damage to the standing spring crops in parts of Darbhanga, Monghyr and Bhagalpur. Slight damage from hail is also reported from Patna and Shahabad. Prospects of spring crops are otherwise fair. Fodder is sufficient everywhere except in parts of Darbhanga, where it is reported to be still insufficient. Water-supply is plentiful. The price of common rice is rising fast, probably owing to scarcity in other Provinces. The price is high in parts of Burdwan, Howrah, 24-Parganas, Nadia, Murshidabad, Jessore, Khulna, Monghyr and Purnea.

United Provinces.—Rain fell during the week in twenty-four districts but the fall was wholly inadequate, only two districts receiving an average of over one quarter of an inch each; more rain is anxiously looked for especially in the unirrigated tracts where the standing crops are suffering for want of it. The *arhar* crop has suffered damage from frost in Moradabad, Budaun, Rae Bareli, Sultanpur, Partabgarh, and Rampur and insects and hail have caused slight injury to the crops in four other districts. Prices are still high and continue rising and fodder is getting scarce in several districts, notably Aligarh, Muttra, Etawah, and Bundelkhand, but supplies generally are sufficient and the markets full. 79,000 persons are on relief in Jalaun, Muttra, and Jhansi.

The weekly report on the famine and scarcity for the week ending 27th Jannaiy is as follows:—During the week the only rain in the distressed districts was two cents in Muttra; on the 28th good rain fell in parts of Allahabad. Unirrigated crops are reported to be almost a total loss in Jalaun and to be withering in Muttra. Irrigated crops in Jalaun are suffering owing to the failure of the Hamirpur Branch. Wages have been raised to the 12 seers scale in Jalaun, elsewhere the scale is thirteen seers. The want of fodder is serious everywhere. The condition of people on works is fair but there is some emaciation in poor-houses. The numbers on relief are rising. Numbers:—workers Jalaun 39,000; Jhansi 7,000; Muttra 6,000. On gratuitous relief Jalaun 21,000; Jhansi 11,000; Muttra 2,000; total workers 52,000; gratuitous relief 27,000; grand total 79,000. The number on test works in Cawnpore was 1,474. Famine has been declared in two tahsils of the district.

Punjab.—The rainfall of the week was general in Ambala and partial in Hissar, Gurgaon, Jullundur, Ferozepur, Amritsar, Sialkot, and Rawalpindi. The price of wheat is rising in Gurgaon, Delhi, Ferozepur, and Lyallpur and falling in Jullundur, Amritsar, and Sialkot; other prices are fluctuating slightly. Sugarcane pressing continues in Jullundur and Sialkot and harvesting of *toria* (brassica campestris) in Shahpur. Sowing of extra spring crops has commenced in one or two districts. The condition of the standing crops is generally good to average, but that of unirrigated crops is still bad in Gurgaon and Delhi. More rain is urgently required in many districts. The crops which have been damaged

are :—wheat in Gurgaon and rapeseed in Delhi by white-ants ; rapeseed in Delhi by hail ; rapeseed in Delhi and rape and *taramira* (eruca sativa) in Ferozepur by frost ; turnips in Multan by *rati* (mildew) and *tela* (an insect). Locusts have also appeared in Hissar, Gurgaon, Lahore, and Multan and are damaging crops to some extent in the three last named districts. Cattle are weak in Gurgaon, Delhi, Sialkot and Mianwali for want of proper and sufficient nourishment. Fodder is very scarce in many districts and leaves of trees, prickly shrubs, and sugarcane tops are being substituted. The canal supply is still poor in Delhi. Four test works have been started in Rohtak, where the average number of persons daily employed was 1,893.

North-West Frontier Province.—Good rain has fallen in Hazara and slight showers in Peshawar and Bannu. Rain is badly wanted in Dera Ismail Khan and is desirable elsewhere. The state of irrigated crops is generally good but of unirrigated crops poor; in Dera Ismail Khan they are fair but will soon want rain. The water-supply is sufficient but there is no hill torrent irrigation in Dera Ismail Khan. Fodder is procurable except in the Daman tract of Dera Ismail Khan. The condition of cattle is poor in the Daman tract, elsewhere it is generally good. Prices are stationary except of bajra which is selling at 14 to 16 seers per rupee.

Jammu.—There was slight rain in some parts of the Province during the week. Prices are rising. Prices :—wheat 13 to 20 and maize 27 to 30 seers per rupee. The condition of the standing crops is good. Fodder is sufficient. The recent rain has been beneficial to the standing crops but more is wanted.

Kashmir.—There was heavy snow during the week and the weather is bitterly cold. Prices are stationary.

Rajputana.—There was slight rain in Alwar and Dholpur during the week. Spring crops are being watered or weeded; the cultivated area is generally restricted. Slight damage from frost is reported from Kotah and Jhalawar. The condition of cattle is poor in North-Mewar, Jaipur, Kishangarh, Karauli, Bharatpur, and parts of Marwar and Kotah; in these tracts and in Tonk, Dholpur, and Ajmer-Merwara pasturage and fodder are very insufficient. The water-supply is failing in Kotah, Jhalawar, and Dholpur. Prices have again risen considerably, *viz.*, 1 to 1¾ seers per rupee in Bikaner and Tonk and less than one seer in Jaipur, Karauli, Bharatpur, Dholpur, and Ajmer-Merwara. The numbers on famine relief were :—Ajmer-Merwara 42,305; Native States 24,529. Test works:—North-Mewar 1,914, Shahpura 647, Tonk 495, Jaipur 3,761, Alwar 1,498; on gratuitous relief—North-Mewar 347, grand total 75,396 or an increase of 8,402.

The weekly report on the famine and scarcity is as follows :—Ajmer-Merwara—on works—Ajmer 14,248, Merwara 14,653 ; on gratuitous relief—Ajmer 6,391, Merwara 7,013, total 42,305 or an increase of 4,363. Prices have risen and are :—Ajmer 11⅛ seers and Merwara 11½ seers per rupee. In other respects the situation remains unchanged. Native States :—Marwar—on works 2,760, on gratuitous relief 1,867, total 4,627 ; Kishangarh—on works 2,275, on gratuitous relief 2,289, total 4,564 ; Karauli—on works 3,308, on gratuitous relief 447, total 3,755 ; Bharatpur—on works 7,737, on gratuitous relief 1,976, total 9,713 ; Dholpur—on works 1,316, on gratuitous relief 554, total 1,870. Prices :—Marwar 12¼, Kishangarh 12, Karauli 9½, Bharatpur 11½, and Dholpur 13 seers per rupee. Distress is severe in Central Bharatpur. Relief arrangements are generally sufficient.

Central India.—There was no rain during the week. Irrigation of spring and harvesting of autumn crops are in progress. The standing crops are fair in parts of Indore, Bhopal, Malwa, and Bhopawar ; average in Bundelkhand ; indifferent in Baghelkhand ; irrigated spring crop in parts of Gwalior are normal. The probable outturn is fair in parts of Gwalior and Bhopal ; average in parts of Indore ; below average in Baghelkhand, Bundelkhand and Malwa. Spring crops have suffered slightly from frost and locusts in some parts of Gwalior and have been injured by cold in parts of Indore, Bhopal, and Bhopawar. Agricultural stock is bad in parts of Gwalior and in north of Bundelkhand ; fair in Bhopal and Malwa ; good in Baghelkhand. Pasturage is bad in parts of Gwalior ; and scarce in north of Bundelkhand. Prices are rising in parts of Gwalior, Indore, Malwa, and Bhopawar ; continue high in Baghelkhand ; and are steady in Bundelkhand. Opium has suffered slightly from cold in parts of Indore.

The general position in Gwalior and Bundelkhand is unaltered. Prices of staple food grains vary from eleven to fifteen seers per rupee in Gwalior and 12¼ to 13⅛ seers in Bundelkhand. The number on works and on gratuitous relief in Gwalior are the same as reported last week, *viz.*, total 26,000. In Datia, Samther, Baoni, Alipura, Bijawar and Chhatarpur the numbers on works were 11,000, on gratuitous relief 1,500, total 12,500.

Central Provinces.—Jubbulpore received 1½ inches of rain and Mandla and Bilaspur half an inch during the week. These falls and the previous week's showers have done some good but more rain would be beneficial especially to crops on light soils. Hail fell in

Mandla, Chhindwara, and Nagpur but the extent of damage is not known at present. Slight damage to spring crops has been caused by cloudy weather in Chanda, Bhandara, and Raipur and by frost in Saugor, Seoni, Hoshangabad, and Chhindwara; in the remaining districts the condition of the standing crops is fairly good. Harvesting of winter crops has commenced in parts of Nimar, Betul, and Raipur. Wheat has risen in eleven districts; juar in ten districts and gram is also becoming dearer; all districts of the Nerbudda Division show a rise in the price of wheat and juar; elsewhere prices are fairly steady with a tendency to rise except in Damoh and Buldana where they are easier.

Baroda.—For week ending 20th January. The numbers on relief were as follows:—on works 2,723; on gratuitous relief 187; total 2,910.

Bombay.—The rainfall during the week ending 23rd January is reported to have benefited indigenous cotton and late jowar in parts of Dharwar, presumably also in other parts of the Karnatak, and was of slighter benefit to American cotton and standing wheat. The damage reported last week referred to the cut crops in process of harvesting. Picking of indigenous cotton in the Karnatak may be prolonged for a month or so. During the past week there was slight rain in Hyderabad, Thar and Parkar and the Southern Maratha Country. Some damage to spring crops from frost is reported from Hyderabad, Panch Mahals, Mahi Kantha, Baroda, and Poona; elsewhere they continue in good condition except in the affected districts, where as already reported the cultivated area and the outturn of spring crops are much below the normal. The condition of cattle is unaltered; cattle continue to be sent out of East Deccan and the Karnatak district for grazing, and a number have been sold for low prices, but prices of plough cattle are rising in Ahmednagar owing to the demand in Khandesh; many cattle have returned from Moglai for want of water. Fodder continues scarce in many places; *kadbi* (juar stalks) is being imported from Moglai into Ahmednagar; grass imported into the Deccan and Karnatak by Government agency finds a ready sale. The water-supply in irrigation tanks and wells is running low and grants have been made for its improvement. The increase in the prices of staple grains is generally maintained at from 20 to 80 per cent. over the normal in the Deccan and the Karnatak; prices still approximate to the normal in the Konkan; a sudden rise in some talukas of Sholapur from which grain had been previously exported represents merely adjustment to prevailing prices. Stocks are still large and exports free from these talukas. Relief works have been opened in Belgaum and are being started in Bijapur and Ahmednagar. The daily average numbers on relief works for the week ending the 20th January were:—Belgaum 1,536; Sholapur 241; dependants:—Belgaum 391; Sholapur 60. On test works where numbers are increasing there were on the last day of the week:—Ahmednagar 347; Satara 406; Bijapur 929; Belgaum 230; Jath 96; Aundh 56; total 2,064. The daily average numbers on gratuitous relief were:—Ahmednagar 3,095; Poona 376; Bijapur 1,680; Belgaum 2,893; Jath 598; Daphlapur 55; total 8,697. The large increase except in Belgaum and Bijapur is due to the return of emigrants, but the demand is still not keen; in Nasik and Poona ordinary works are in progress and takavi and water-supply works are sufficient to meet the present demand. Emigration from Ahmednagar, Poona, Sholapur, Bijapur, and Jath still continues but is decreasing and is expected soon to cease. Steps are being taken to extend relief measures nearer home. Gratuitous relief is being given to helpless dependants of emigrants and other destitute persons. There is no aimless wandering and no unusual movements of flocks. The physical condition of cultivators remains unaltered.

Hyderabad.—The rainfall of the week was as follows:—Sixty-seven taluqs had 50 cents and under; nineteen half to one inch; seventeen between one and two inches; and six over two inches. The rain has been too late to do much good and is generally reported to have been injurious to the maturing spring crops. Spring crops are being harvested in nineteen taluqs; they are in bad condition in parts of thirty-four taluqs. Late rice sowings continue and the area will probably be increased owing to the recent rain. The attendance on works in the affected taluqs on the last day of week numbered 1,217 persons. Fodder scarcity exists in twenty-seven taluqs and water scarcity in fifteen taluqs. The price of jowar has fallen from one to two seers per rupee in seven taluqs and risen from one to three seers in eighteen. Prices:—wheat 9¼, coarse rice 7½, and jowar 15⅞ seers per rupee.

Mysore.—There was slight rain throughout the Province during the week. Prices are steady. The crops are fairly good. Prospects are generally fair. Cattle are healthy, Water and fodder are scanty in Chitaldrug and in parts of Mysore, Tumkur, Hassan, and Shimoga.

Coorg.—Rainfall:—31 cents. Picking of coffee continues. Threshing of rice has commenced. Prices of food grains are normal. Water and fodder are sufficient.

Madras.—There was light rain during the week in Kurnool, Bellary, Anantapur, Guntur, and Ganjam, but none elsewhere. Irrigation supplies are insufficient in parts of the Circars, Bellary, Anantapur, the Central Districts, Tanjore, and Madura. Ploughing,

sowing, weeding, and transplanting are in progress. The standing crops are generally fair but some in parts of Bellary, Coimbatore, Tanjore, Tinnevelly, and Malabar require more rain and some in parts of Madura are withering. Harvests continue with outturn poor to normal and bumper. Pasture is sufficient everywhere except in parts of the Circars, Bellary, Anantapur, and Coimbatore. Fodder is scanty in parts of Godavari, South Arcot, Coimbatore and Tanjore. The condition of cattle is generally good. The price of rice is stationary in twelve districts, has fallen in four; and has slightly risen in seven. The prices of millets have fluctuated as follows:—Ragi is stationary in eight districts; has fallen in five; and has slightly risen in eight. Cholam is stationary in five districts; has fallen in five; and has slightly risen in four. Cumbu is stationary in five districts; has fallen in three; and has slightly risen in seven.

J. WILSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENTS.

REGULATIONS AS TO APPOINTMENT OF ASSISTANT ENGINEERS BY THE SECRETARY OF STATE IN 1906.

1. The Secretary of State for India in Council will, in the summer of 1906, make **not less than ten** appointments of Assistant Engineers to the Public Works Department of the Government of India, in addition to those to be made from the Royal Indian Engineering College at Coopers Hill.

In making these appointments he will act with the advice of a Selection Committee, including at least one eminent representative of the Engineering profession.

2. Applications for the appointments must be made on a printed form to be obtained from the Secretary, Judicial and Public Department, India Office, Whitehall, London, S. W., and to be returned so as to reach him not earlier than 1st March 1906, or later than **Tuesday, the 1st May 1906.**

No applications received after the latter date will be considered.

3. Candidates must have attained the age of 21 and not attained the age of 24 years on the 1st July 1906.

4. Every candidate must be a British subject of European descent, and at the time of his birth his father must have been a British subject, either natural-born or naturalised in the United Kingdom. The decision of the Secretary of State in Council as to whether a candidate satisfies this condition shall be final. He must also be of good moral character and sound physique.

5. Candidates must have obtained one of the University degrees mentioned in Appendix I, or such diploma or other distinction in Engineering, as may, in the opinion of the Selection Committee, be accepted as approximately equivalent thereto.

6. It is desirable that candidates should have had some experience as assistant in the preparation of the designs for, or in the execution of, some engineering work of importance.

7. Candidates must be prepared, if called upon, to attend at the India Office, at their own expense, for a personal interview with the Selection Committee.

8. They will further be required, before final appointment by the Secretary of State in Council, to appear before the Medical Board at the India Office for examination as to their physical fitness for service in India.

A copy of the " Regulations as to the Physical Examination " of Candidates for Indian appointments will be forwarded on application to the Under Secretary of State.

9. Candidates will also be required, before final appointment, to satisfy the Secretary of State, in such manner as he may determine, of their ability to ride.

10. They will on appointment be provided with free first class passages to India, and they will be expected to proceed thither in or about the month of October 1906.

Their pay will begin from the date of their landing in India, and, if they so desire, they will be able to obtain in India an advance of two months' pay recoverable by monthly instalments of one-third of salary.

11. They will enter the Service as Assistant Engineers, Third Grade, on a salary of R4,200 a year (equivalent to 280*l*. a year, when the rupee is at 1*s*. 4*d*.), and they will receive the same salary and privileges as the Assistant Engineers who entered the Royal Indian Engineering College at Coopers Hill in 1903, and pass out of the College in 1906.

They will be graded in the Department immediately below these last.

12. The instruments required by Assistant Engineers are supplied to them in India.

13. Particulars as to their prospects of pay, pension, etc., are contained in Appendix II.

INDIA OFFICE,

19th December 1905.

NOTE FOR THE INFORMATION AND GUIDANCE OF CANDIDATES.

The Selection Committee of 1905 stated that the subjects which were held to be of most importance for the Public Works Service were :—

Pure Mathematics, including a knowledge of the differential and integral calculus.

Applied Mathematics.

Geometrical and Engineering Drawing.

Surveying and Geodesy.

Strength of Materials and Theory of Structures.

Hydraulics.

Heat Engines.

Materials used in Construction.

Building Construction.—Wood and metal work, limes and cements, and building with stone, brick, and concrete.

Knowledge of the principles of road-making, water-works, sanitary and railway engineering. (Important.)

The Selection Committee were further of opinion that all candidates should have had some workshop training.

APPENDICES.

APPENDIX I.

LIST OF DEGREES REFERRED TO IN PARAGRAPH 5.

University of London.—B. Sc. (Engineering).

University of Cambridge.—B.A. (Mechanical Sciences Tripos).

University of St. Andrews.—B.Sc. (Engineering).

University of Glasgow.—B Sc. (Engineering).

University of Edinburgh.—B.Sc. (Engineering).

Victoria University of Manchester (or Victoria University).—B Sc. (with honours in Engineering).

University of Liverpool.—B. Eng.; provided the degree be obtained by passing the Examinations of the University.

University of Leeds.—B.Sc. (with honours in Engineering), in respect of degrees which may be granted on the results of the Examinations in June 1905.

University of Birmingham.—B.Sc. (Engineering); provided the Engineering Matriculation Examination be passed on entering upon the course of study.

University of Dublin.—B.A.I.

Royal University of Ireland.—B.E. and M.E.

University of Wales.—B.Sc. (Engineering); provided that Mathematics be passed at the Final Examination for the degree.

Any other degree of a University in the United Kingdom which may hereafter be recognised by the Council of the Institution of Civil Engineers as exempting from passing the examination for Associate Membership.

APPENDIX II.

PARTICULARS REGARDING THE INDIAN PUBLIC WORKS DEPARTMENT, (EXECUTIVE BRANCH).

(The arrangements and salaries hereinafter described are subject to revision according to the requirements of the Service.)

1. The Engineer Establishment of the Indian Public Works Department consists of the staff of Engineers, military and civil, engaged on the construction and maintenance of the various public works undertaken by the State in India.

2. The permanent establishment of the Department is recruited from the following sources:—

(1.) Officers of Royal Engineers.

(2.) Persons appointed to the Imperial Service by the Secretary of State by selection from the United Kingdom.

(3.) Persons educated at the Government Civil Engineering Colleges in India, and appointed to the Provincial Services by the Government of India.

(4.) Occasional admission of other qualified persons.

3. The various ranks of the Department are as follows:—

	Salary per Annum. (Imperial Service.)
	R
Chief Engineers, First Class	33,000
" " Second Class	30,000
Superintending Engineers, First Class	24,000
" " Second Class	21,000
" " Third Class	18,000
Executive Engineers, First Grade	12,000
" " Second Grade	10,200
" " Third Grade	8,400
Assistant Engineers, First Grade	6,000
" " Second Grade	5,400
" " Third Grade	4,200

4. Officers who are finally selected from the United Kingdom for appointment to the Indian Public Works Department will, in the absence of any special reasons to the contrary, be appointed to the rank of Assistant Engineer, Third Grade.

5. Promotions from one grade or class to another are dependent on the occurrence of vacancies in the sanctioned establishment, and are regulated in the following way.

6. In the Civil Works Branch of the Department, promotions throughout all grades in Madras and Bombay are made by the Governments of those provinces respectively; in Bengal, Eastern Bengal and Assam, the United Provinces of Agra and Oudh, the Punjab, and Burma, promotions are made by the Provincial Governments, except as regards the appointments of Chief and Superintending Engineer, which are made by the Government of India; in the other provinces* promotions are made by the Government of India on one general list for all these provinces.

7. In the Railway Branch of the Department promotions are made by the Government of India.

8. Promotion is made wholly by selection; mere seniority is considered to confer no claim to it.

PENSIONS AND PROVIDENT FUND.

9. The following is a summary of the principal pension rules applicable to Engineers appointed to the Imperial Service by the Secretary of State from the United Kingdom.

An officer is eligible for a pension on voluntary retirement after completing 20 years' qualifying service or attaining the age of 55 years. If at an earlier date he is compelled to retire from the Service through ill-health not occasioned by irregular or intemperate habits, he becomes eligible for an invalid pension or a gratuity according to the length of his service.

The amount of pension or gratuity is regulated as follows:—

After a service of less than 10 years, an invalid gratuity not exceeding one month's emoluments for each completed year of service.

After a service of not less than 10 years an invalid pension not exceeding the following amounts:—

Years of Completed Service.	Scale of Pension. Sixtieths of Average Emoluments.†	Maximum Limit of Pension.
10	20	R1,000 a year or R 83⅓ a month.
11	21	" 1,400 a year or " 116⅔ a month.
12	22	" 1,800 a year or " 150 a month.
13	23	" 2,200 a year or " 183⅓ a month.
14	24	" 2,600 a year or " 216⅔ a month.
15	25	" 3,000 a year or " 250 a month.
16	26	
17	27	
18	28	
19	29	

After a service of not less than 20 years, a retiring pension not exceeding the following amounts:—

Years of Completed Service.	Scale of Pension. Sixtieths of Average Emoluments.†	Maximum Limit of Pension.
20 to 24	30	R4,000 a year or R333⅓ a month.
25 and above		" 5,000 a year or " 416⅔ a month.

* Central Provinces (including Berar), Coorg, Rajputana and Central India, and Baluchistan.

† "Average emoluments" means the average calculated on the last three years' service.

Officers who have shown special energy and efficiency during an effective service of three years in certain appointments may, at the discretion of the Government of India, be allowed an additional pension of R1,000 a year.

Subject to certain prescribed conditions, rupee pensions are now issued at the rate of exchange of 1*s.* 9*d.* the rupee to pensioners residing in countries in which the Indian Government rupee is not legal tender.

10. A Provident Fund has been established for all Civil Engineers of the Department on the following basis :—

(1) The contribution is compulsory up to 5 per cent. on salaries, with voluntary contributions of a further 5 per cent.

(2) Compound interest on such payments is annually credited by Government to each officer subscribing, the rate being at present 4 per cent. per annum in the case of accounts kept on a rupee basis, and 3 per cent. per annum in the case of those kept on a sterling basis. Members of the Fund are given the option of having their accounts kept either on a rupee or on a sterling basis.

(3) The sum which thus accumulates to the credit of an officer is his absolute property, subject to the rules of the Fund, and is handed over to him, unconditionally, on quitting the Service; or in the event of his death before retirement, to his legal representatives.

LEAVE.

11. The following is a summary of the principal regulations relating to the leave admissible to Engineers appointed to the Imperial Service by the Secretary of State from the United Kingdom.

Long leave.

12. Furlough is admissible to an aggregate amount of six years during the service. The amount "earned" is one-fourth of an officer's active service, and the amount "due" is that amount less any enjoyed.

13. Furlough without medical certificate can, if due, be generally taken after eight years' active service, and again after three years' continuous service. It is limited to two years at a time.

14. Furlough with medical certificate is limited to one year if an officer has not served three years continuously; otherwise he may have leave up to two years, and it may be extended to a third year.

15. The allowances admissible during furlough are :—

(1) During the first two years of furlough without medical certificate and during so much of furlough with medical certificate as may be "due,"—half average salary, subject to certain maximum and minimum limits.

(2) After the expiration of the period for which the foregoing allowances are admissible—one quarter of average salary, subject to certain maximum and minimum limits.

Short Leave.

16. Privilege Leave is a holiday which may be granted to the extent of one-eleventh part of the time that an officer has been on duty without interruption; and it may be accumulated up to three months, earned by 33 months' service. During privilege leave, the officer retains a lien on his appointment, and receives the salary which he would have received if on duty. An interval of six months must elapse between two periods of absence on privilege leave.

Privilege leave may be prefixed to furlough, special leave, or extraordinary leave without allowances. The whole period of leave thus taken in combination is known as combined leave. Combined leave (except when consisting of privilege leave and extraordinary leave without allowances) may not be of less duration than six months, nor, except on medical certificate, may it be extended beyond two years.

17. Special Leave may be granted at any time for not more than six months, with intervals of six years' service; allowances, calculated as during furlough, are given during the first six months only, whether taken in one or more instalments. This leave is included in the aggregate of six years' furlough admissible.

18. Extraordinary Leave without allowances may be granted in case of necessity, and, except in certain specified cases, only when no other kind of leave is by rule admissible. It may be granted in continuation of other leave.

19. Subsidiary Leave for a minimum of ten days, usually with half average salary, may be granted to an officer proceeding on or returning from leave out of India, or on retirement, to enable him to reach the port of embarkation or to rejoin his appointment. It is admissible only at the end and not at the beginning of combined leave.

20. Short Leave is also granted to enable officers to appear at examinations, etc.

General Rules.

21. Leave of absence can never be claimed as of right, and is given or refused at the discretion of Government.

22. After five years' continuous absence from duty, an officer is considered to be out of the employment of Government.

23. When leave allowances are paid at the Home Treasury, or in a Colony where the standard of currency is gold, rupees are converted into sterling at the rate of exchange fixed for the time being for the adjustment of financial transactions between the Imperial and Indian Treasuries, unless any other rate has been exceptionally authorised. But for the present the rate of conversion is subject to a minimum of 1*s.* 6*d.* to the rupee.

INDIAN PUBLIC WORKS DEPARTMENT.

Form to be filled up by Candidates for Appointment as Assistant Engineer, 1906.

No person will be considered as a Candidate from whom the Secretary, Judicial and Public Department, India Office, Whitehall, London, S.W., shall not have received, on or before Tuesday, the 1st May 1906 *at latest, an application on this form.*

The Application Form should not, however, be sent to him before the 1st March 1906.

If Candidates who fill up and return the Application Form do not receive an acknowledgment of it within four complete days, they should communicate with the Secretary, Judicial and Public Department.

INDIA OFFICE,
19th December 1905.

1	Name in full.
2	Address. (*Any alteration to be notified to the Secretary, Judicial and Public Department, India Office, Whitehall, London, S.W.*)
3	Date of Birth. (*In the event of the Candidate's selection, he will be required to produce a Birth Certificate or such other evidence as to date of birth as may be considered satisfactory.*)
4	Profession or occupation of father; and whether at the time of the Candidate's birth his father was a British subject, either natural-born or naturalised in the United Kingdom.
5	(*a*) Parentage of father, showing that he was of European descent. (*b*) Parentage of mother, showing that she was of European descent.

6	The names of any near relatives who have been, or are now, in the service of the Indian Government, and the appointments at present, or immediately before retirement or decease, held by them.
7	All Institutions where educated, since the age of 15, with dates, distinguishing whether or not the Candidate was in residence at such Institutions. *From* *to* *at* *From* *to* *at* *From* *to* *at* *From* *to* *at*
8	University degree, diploma or other distinction in Engineering, with name of Institution at which obtained.
9	Details as to any Prizes, University Honours, etc.
10	Experience in the preparation of designs for or in the execution of some Engineering work of importance, stating with whom obtained, with dates and addresses.

11	Whether married or single.
12	Names and Addresses of persons (not more than three) who will testify (if applied to) as to conduct and character during the last four years. (*References will not be accepted from persons who are related to the Candidate or have no personal knowledge of the Candidate.*)
13	Whether the Candidate has in any previous year applied for appointment to the Public Works Department.

Signature______________________________.

Date____________________ 1906.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 1st February 1906.

The following statement of plague seizures and deaths reported in India during the week ending the 27th January 1906, is published for general information :—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	60	49
		Dholera Port	. . . . . .	...	...
		Ahmedabad City	B., B. & C. I.	...	...
		Gogo Port	. . . . . .	...	...
		Ahmedabad District	B., P. & C. I. & B.-G.-J.-P.	...	...
		Kaira District	„ „	147	84
		Broach Port	„ „	...	1
		Broach District	„ „	6	2
		Mahikantha State	„ „	...	...
		Surat Town and Port	„ „	...	...
		Bulsar Port	„ „	...	...
		Surat District	„ „	...	...
		Panch Mahals District	„ „	16	8
		Jbara Port	. . . . . .	...	...
		Utan „	B., B. & C. I. & B.-G.-J.-P.	...	...
		Vesava „	„ „	...	...
		Kolva „	B., B. & C. I.	...	...
		Trombay „	G. I. P.	...	...
		Tarapur „	B., B. & C. I.	...	...
		Manori „	„ „	...	...
		Mahim „	„ „	...	...
		Dhanu „	„ „	...	...
		Bhiwndi „	G. I. P.	...	...
		Aghashi „	B., B. & C. I.	3	2
		Shirgaon „	„ „	...	...
		Bassein „	„ „	...	...
		Kalyan „	G. I. P.	...	...
		Thana „	„	...	...
		Bandra „	„	...	...
		Umborgaon Port	B., B. & C. I.	...	...
		Kon „	. . . . . .	...	...
		Thana District	G. I. P. & B., B. & C. I.	9	8
	Central.	Poona City	S. M. & G. I. P.	1(a)	1(a)
		Poona District	„ „	9	10
		Satara „	S. M.	97	70
		Khandesh District	. . . . . .	144	81
		Ahmednagar „	. . . . . .	2	1
		Nasik „	. . . . . .	81	52
		Sholapur Town	. . . . . .	4	2
		Sholapur District	G. I. P., S. M. & Barsi	4	7

(a) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Southern.	Alibag Port	. . . . . .	1	...
		Mora "	. . . . . .	...	...
		Panvel "	. . . . .	4	3
		Eshoi "	. . . . .	...	...
		Roha "	. . . . . .	...	...
		Ashtami "	. . . . . .	...	...
		Revdanda "	. . . . . .	...	...
		Kolaba District	G. I. P.	15	11
		Ratnagiri Port	. . . . . .	...	...
		Vizedrug "	. . . . . .	...	...
		Harnai "	. . . . . .	...	...
		Rajapur "	. . . . . .	...	...
		Vengurla "	. . . . . .	...	...
		Jaitapur "	. . . . . .	...	...
		Dabhal "	. . . . . .	...	...
		Joigad "	. . . . . .	...	...
		Deoagad "	. . . . . .	...	...
		Ratnagiri District	. . . . . .	...	...
		Belgaum "	S. M.	54	29
		Hubli Town	. . . . . .	1	1
		Dharwar District	S. M.	40	23
		Karwar Port	. . . . . .	...	...
		Kumta "	. . . . . .	...	...
		Kanara District	. . . . . .	...	2
		Bijapur District	. . . . . .	7	7
		Savantvadi State	. . . . . .	...	...
	Sind	Karachi Town and Port	N. W.	9	7
		Karachi District	"	...	...
		Hyderabad Town	"	...	...
		Hyderabad District	" & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Sukkur District	"	...	...
		Khairpur State	"	...	...
	Political charges.	Akalkot State	. . . . . .	13	10
		Aundh "	. . . . . .	...	...
		Phaltan "	. . . . . .	...	...
		Tuna Port	. . . . . .	...	...
		Mandvi "	. . . . . .	...	...
		Mundra "	. . . . . .	...	...
		Jukau "	. . . . . .	...	...
		Cutch State	. . . . . .	...	...
		Cambay "	B., B. & C. I.	...	...
		Savanur "	. . . . . .	...	...
		Bhor "	. . . . . .	...	...
		Mongrol Port	. . . . . .	...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Mahuwa Port	...	...	...
		Jafrabad "	...	...	...
		Verawal "	...	...	...
		Vawania "	...	...	...
		Kathiawar Agency	B., B. & C. I., Morvi & B.-G.-J.-P.	23	13
		Kolhapur Town	S. M.	13	19
		Kolhapur and Southern Mahratta Country	"	153	111
		Sachin State	B., B. & C. I.	..	...
		Rewakantha State	...	3	3
		Dharampur State	...	...	...
		Srivardhan Port	...	...	...
		Murud "	...	...	...
		Barimandla "	...	...	...
		Nandgaon "	...	...	...
		Majagoan "	...	...	...
		Rajapuri "	...	...	...
		Janjira State	...	4	4
		Velan Port	...	...	...
		Dwarka "	...	2	2
		Baroda City	B., B. & C. I.	...	...
		Bet Port	...	...	...
		Baroda State	B., B. & C. I	88	83
		Satara "	...	1	1
		Jath "	...	...	...
		Surat "	B., B. & C. I.	...	...
		Aden	...	...	...
			TOTAL	1,014	707
Madras Presidency.	...	Salem Town	Madras	...	...
		Salem District	"	5 (a)	3(b)
		Anantapur District	"	...	...
		Bellary Town	"	...	...
		Bellary Cantonment	S. M.	...	...
		Bellary District	" & Madras	31	22
		Coimbatore Town	Madras	...	...
		Coimbatore District	" S. I. & Nilgiri	6	6
		North Arcot "	S. I. & Madras	2(d)	...
		Madras City	...	4	3
		South Arcot District	S. I. & Madras	...	...
		Kurnool "	"	1(c)	1(c)
		Nilgiris "	...	1	2
		Cuddalore Port	"	...	...
		Mangalore Port	...	1	1
		Tinnevelly District	"	...	...
		Malabar "	Madras	...	...
		Cuddapah "	...	...	...

(a) Three imported. (b) One imported. (c) Suspicious. (d) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Madura District . . .	. . . .	...	...
		Vizagapatam Port . . .	. . . .	...	...
		Vizagapatam District . .	. . . .	...	...
		Ganjam District . . .	. . . .	...	...
		Ermala Port	. . . .	...	...
		South Canara District . .	. . . . . .	...	...
		Chingleput District . .	S. I. & Madras	...	...
		Godavari „ . . .	Madras	...	...
		Cannanore Port . . .	. . . .	...	...
		Tanjore District . . .	S. I.	...	...
		Trichinopoly „ . . .	. . . .	...	...
		Cochin State	. . . .	...	...
		Bimlipatam Port . . .	. . . .	...	...
		Calingapatam Port . . .	. . . .	...	...
		Coconada „ . . .	. . . .	...	...
		Gopalpore „ . . .	. . . .	...	...
			TOTAL .	51	38
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N. . .	(a)30	30
		Jessore District . . .	B. C.	...	...
		Murshidabad District . .	„	...	...
		Khulna District . . .	„	...	...
	Burdwan	Midnapur District . . .	B. N. R.	...	...
		Burdwan „	E. I.	...	...
		Howrah Town	. . . .	...	...
		Howrah District . . .	E. I.	1	1
		Hooghly District . .	„	...	...
		Birbhum „	„	...	...
		Bankura „ . . .	B. N.	...	...
	Patna	Champaran District . . .	B. & N.-W.	8	8
		Chapra Town	„	...	...
		Saran District . . .	„	217	196
		Gaya Town	E. I.	10	10
		Gaya District	„	33	46
		Muzaffarpur District . .	B. & N.-W.	33	31
		Muzaffarpur Town . . .	„	...	...
		Darbhanga Town . . .	. . . .	46	38
		Darbhanga District . .	B. & N.-W.	160	160
		Shahabad „ . . .	E. I.	44	39
		Patna City . . .	„	39	39
		Dinapore	„	...	...
		Patna District . .	„	200	134
	Bhagalpur	Monghyr Town . .	„	41	41
		Monghyr District . .	„	142	102
		Bhagalpur Town . .	„	18	11
		Bhagalpur District . .	„ & B. & N.-W. .	3	3
		Sonthal Parganas District	„	...	...

(a) One imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BENGAL.	Chota Nagpur	Palamau District . . .	. . . .	6	7
		Gangpur State . . .	. . . .	...	...
		Manbhum District . . .	. . . .	...	...
		Purulia	. . . .	...	...
		Singhbhum District . .	E. I.	...	...
		Hazaribagh " . . .	"	...	...
	Orissa	Cuttack District . . .	B.-N. R.	...	...
			TOTAL .	1,051	896
EASTERN BENGAL AND ASSAM.	Rajshahi .	Pabna District	B. N.	...	...
	Dacca .	Dacca Town	. . . .	...	...
		Faridpur District . . .	B. N.	...	...
			TOTAL	...	...
UNITED PROVINCES.	Meerut .	Meerut City	N. W.	...	...
		Meerut Cantonment . . .	"	...	...
		Meerut District . . .	" O. & R. & E. I. . .	...	...
		Muzaffarnagar City . . .	"	...	...
		Muzaffarnagar District . .	"	8	8
		Aligarh City	E. I. & O. & R. . . .	...	...
		Aligarh District . . .	. . . .	...	...
		Saharanpur City . . .	. . . .	2	1
		Hardwar Union . . .	O. & R. & N. W. . . .	..	...
		Roorkee Town . . .	" "	...	...
		Saharanpur District . .	" " . . .	38	19
		Bulandshahr " . .	E. I. & O. & R. . . .	2	2
		Dehra Dun " . .	B. & N. W. & O. & R. . .	2	2
	Agra .	Etawah City	E. I.	...	...
		Etawah District . . .	"	3	3
		Fatehgarh	B., B. & C. I.	...	...
		Farrukhabad Town . . .	" "	1	1
		Farrukhabad District . .	" "	15	13
		Mainpuri " . .	E. I.	5	5
		Agra City	B., B. & C. I., G. I. P. & E. I. .	...	...
		Agra District	" " " . .	...	...
		Etah "	. . . .	...	...
		Hathras City . . .	. . . .	...	...
		Muttra District . . .	. . . .	...	...
		Muttra City	. . . .	...	...
	Rohilkhand	Bareilly City	R. & K. & O. & R. . . .	...	...
		Bareilly District . . .	" "	6	3
		Shahjahanpur District . .	" " . . .	13	15
		Shahjahanpur City . .	" "	...	...
		Budaun District . . .	. . . .	2	2
		Bijnor Town	. . . .	...	...
		Bijnor District . . .	O. & R.	59	59
		Moradabad City . . .	. . . .	1	1
		Moradabad District . .	. . . .	6	6
		Pilibhit District . . .	. . . .	12	11

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Allahabad	Allahabad City	E. I.	8	7
		Allahabad District	„ & O. & R	4	4
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.).	94	92
		Cawnpur District	„ „ „ „	37	36
		Fatehpur „	E. I.	8	7
		Banda „	G. I. P. (I. M. Sec.) & E. I. R.	1	3
		Jhansi City	„ „	...	...
		Jhansi District	G. I. P. (I. M. Sec.)	...	...
		Hamirpur „	„ („)	...	...
		Jalaun „	„ („)	...	...
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	„ „	3	3
		Benares District	„ „ „ & E. I.	8	13
		Ballia „	„	161	161
		Jaunpur City	O. & R.	...	...
		Jaunpur District	„ & B. & N. W.	23	20
		Ghazipur „	E. I. & B. & N. W.	12	9
		Mirzapur City	„	...	...
		Mirzapur District	„ & O. & R.	...	...
	Gorakhpur	Azamgarh City	„ „	...	...
		Azamgarh District	„ „	136	103
		Gorakhpur City	„	25	25
		Gorakhpur District		28	19
		Basti District	„	...	...
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		...	...
	Lucknow	Unao District	O. & R., & B. & N. W.	44	44
		Lucknow City	„ „ & R. K.	6	6
		Lucknow District	„ „	27	27
		Hardoi „	„	28	27
		Rae Bareli „	„	10	12
		Sitapur „		16	13
		Kheri „		21	21
	Fyzabad	Bahraich District	B. & N. W.	39	35
		Gonda „	„	4	4
		Partabgarh „	O. & R.	17	17
		Sultanpur „	„	10	8
		Ajodhia	„	...	...
		Fyzabad City	„	...	...
		Fyzabad District	„	27	23
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	„ & O. & R.	72	68
			TOTAL	1,044	953

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB	Delhi	Gurgaon District	B., B & C. I.	...	...
		Hissar "	" & N. W.	17(a)	10(a)
		Karnal "	E. I.	55	46
		Simla "	S. K.	...	...
		Delhi "		6	3
		Ambala "	N. W. & E. I.	13	11
		Rohtak "	N. W.	26	22
		Ludhiana District	N. W.	18	17
	Jullundur	Jullundur "	"	8	10
		Hoshiarpur "		...	...
		Ferozepur "	N. W.	15	7
		Kangra "		...	...
	Lahore	Amritsar City		10	10
		Amritsar District	N. W.	15	15
		Gurdaspur "	"	109	108
		Lahore City	"	...	...
		Lahore District	"	...	...
		Gujranwala District	"	14	14
		Sialkot "	"	99	100
		Montgomery "	"	...	...
	Rawalpindi	Rawalpindi District	"	...	...
		Gujrat "	"	...	...
		Shahpur "	"	...	...
		Attock	"	...	...
		Jhelum	"	2	1
	Multan	Lyallpur District	"	...	...
		Mianwali "	"	...	...
		Patiala City	Rajpura-Bhatinda (N. W. Ry.).	...	...
		Patiala State	N. W., E. I., B., B. & C.I. & J.B.	...	...
		Kapurthala State		11	7
		Nalagarh State		...	...
		Jind "		...	...
		Kalsia "		...	...
		Nabha "		...	...
			TOTAL	418	381
BURMA	Pegu	Rangoon Town		33	30
		Pegu District		...	...
		Tharrawady District		15	16
		Prome "		...	...
		Hanthawaddy District		8	7
	Irrawaddy	Bassein		...	...
		Maubin District		...	...
		Henzada "		3	3
		Pyapon "		...	...
		Myaungmya "		...	...
	Tenasserim	Toungoo District		5	4
		Moulmein Town		...	...
		Tavoy District		...	...
		Thaton "		...	...

(a) Figures for 2 weeks ending 27th January 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
	Mandalay .	Mandalay District . . .	. . . .	13	11
	Sagaing .	Sagaing "	. . . .	...	...
	Meiktila	Myingyan " . . .	. . . .	...	...
		Yamethin " . . .	. . . .	5	5
		Meiktila " . . .	. . . .	56	60
			TOTAL .	138	136
Central Provinces (including Berar).	Nagpur	Nagpur City	B. N. & G. I. P. . . .	312	293
		Nagpur District . . .	" . . .	21	18
		Wardha Town	G. I. P.	...	...
		Wardha District . . .	"	4 (a)	...
		Kamptee Cantonment . .	. . . . . .	...	...
		Kamptee Town . . .	. . . .	2 (a)	2 (a)
		Chanda Town	. . . .	...	...
		Chanda District . . .	G. I. P.	...	...
		Bhandara Town . . .	B. N.	...	...
		Bhandara District . .	"	2 (a)	2 (a)
		Balaghat "	"	...	...
		Balaghat Town . . .	E. I. & G. I. P. . . .	...	...
	Jubbulpur.	Jubbulpore Town . . .	. . . .	...	...
		Jubbulpore Cantonment . .	. . . .	...	...
		Jubbulpore District . .	E. I. & G. I. P. . . .	1	1
		Damoh Town	G. I. P. (I. M. Sec.) . .	...	...
		Damoh District . .	" (") . .	...	...
		Saugor Cantonment . .	" (") . .	...	...
		Saugor Town	" (") . .	...	...
		Saugor District . . .	" (") . .	...	...
		Seoni "	B. N.	...	...
	Nerbudda	Mandla District . . .	"	...	...
		Burhanpur Town . . .	. . . .	...	...
		Nimar District . . .	G. I. P. & B., B. & C. I. . .	4	2
		Hoshangabad Town . .	"	...	...
		Hoshangabad District . .	"	...	...
		Narsingpur Town . . .	"	...	...
		Narsingpur District . .	"	...	...
		Chhindwara " . . .	B. N.	3	3
	Chhattisgarh	Khandwa Town . . .	B., B. & C. I & G. I. P. .	...	...
		Betul District	. . . .	...	...
		Bilaspur Town . .	B., B. & C. I. & G. I. P. . .	...	...
		Bilaspur District . . .	"	...	...
		Raipur "	"	...	...
		Raipur Town . . .	. . . . . .	...	...
	Berar .	Sambalpur District . . .	B., B. & C. I. & G. I. P. . .	...	...
		Akola Town	. . . .	...	...
		Akola District . . .	I. P.	72	55
		Buldana Town	"	...	...

(a) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	Berar—*contd.*	Buldana District	G. I. P.	178	108
		Yeotmal Town	. . .	...	...
		Wun District	G. I. P.	...	...
		Basim "	"	...	..
		Amraoti "	"	...	...
		Amraoti Town	. . .	...	...
		Ellichpur District	. . .	...	...
			TOTAL	599	484
MYSORE STATE.	..	Bangalore Civil and Military Station	S. M. & Madras	46	26
		Bangalore City	" "	25	22
		Bangalore District	" "	7	6
		Mysore City	" "	...	...
		Mysore District	" "	4	4
		Kolar "	Madras & S. M.	1	...
		Kolar Gold Fields	"	3	1
		Thumkur District	S. M.	...	...
		Shimoga "	"	15	10
		Chitaldrug "	"	4	3
		Kadur "	"	...	...
		Hassan "	"	...	...
			TOTAL	105	72
HYDERABAD STATE.	...	Aurangabad District	N. G. S.	5(a)	2(a)
		Bir "	. . .	..	...
		Hyderabad "	N. G. S.	...	...
		Indur "	"	...	...
		Bidar "	. . .	...	...
		Atrafi Balda	. . .	...	...
		Usmanabad District	G. I. P. & Barsi	35 } (a)	30 } (a)
		Lingsagur "	S. M.		
		Parbhani "	N. G. S.	9	6
		Raichur "	G. I. P. & Madras	...	...
		Gulburga "	" & N. G. S.	...	...
		Nander "	N. G. S.	...	...
			TOTAL	49	38
CENTRAL INDIA.	...	Indore City	B., B. & C. I.	...	...
		Indore State	"	...	...
		Indore Residency	"	1(b)	...
		Ujjain City	"	7(b)	7(b)
		Gwalior "	. . .	...	..
		Gwalior State	B., B. & C. I. & G. I. P.	...	...
		Dhar "	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari "	" (")	...	...
		Bhopal City	. . .	...	...
		Bhopal State	G. I. P.	8(b)	7(b)
		Guaranteed Holdings in Bhopal Agency	. . .	...	...
		Maksudangarh State	. . .	...	..

(a) Figures for the period from 16th to 22nd January 1906.
(b) Figures for week ending 20th January 1906.

E

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL INDIA.	...	Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	3(a)	4(a)
		Nimach "	"	...	...
		Rutlam City	"	...	...
		Rutlam State	"	...	
		Dewas Town		...	...
		Dewas State	G. I. P.	..	...
		Narsingarh State		...	...
		Guaranteed Holdings in Malwa Agency		...	...
		Tonk State (portion in Central India)	G. I. P.	...	...
		Rewa Town	"	...	...
		Rewa State	"	5(a)	5(a)
		Sehore State	"	...	..
		Datia City	"	...	...
		Datia State		...	...
		Sailana Town		...	...
		Sailana State	B., B. & C. I.	...	...
		Piploda District		...	...
		Bagli State		...	...
		Jhabua "	B., B. & C. I.	..	...
		Jaora "	"	...	...
		Jaora Town	"	...	...
		Agar Military Station		.	...
		Manpur		...	...
		Sitamau State		...	...
		Rajgarh "		...	...
		Kurwai "		..	...
		Barwani "		...	...
		Lashkar City		...	...
			TOTAL	24	23
RAJPUTANA.	...	Bharatpur State			
		Ajmer-Merwara		..	...
		Ajmer City		...	...
		Ajmer District		...	...
		Abu Road		...	...
		Mewar State	B., B. & C. I.	...	...
		Partabgarh State	"	...	...
		Chitor (Udaipur State)	"	...	...
		Tonk State	"	...	...
		Marwar State (Jodhpur)	J. B.	...	..
		Jaipur City	"	...	--
		Jaipur State	"	...	...
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	...	...
		Jhallawar "		...	...
		Kotah "		...	...
		Sirohi "	B., B. & C. I.	...	...
		Shahpura "		...	...

(a) Figures for week ending 20th January 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures	Plague deaths.
RAJPUTANA.	...	Dholpur State	...	...	..
		Alwar City		...	.
		Alwar State	B., B. & C. I.	...	...
		Beawar		...	...
		Karauli State		...	...
		Banswara Town		...	...
		Banswara State		...	...
			TOTAL		
KASHMIR	...	Jammu District		21	14
		Kathua "	N. W.	...	...
			TOTAL	21	14
N.-W. F. PROVINCE	...	Abbottabad Town		...	...
		Hazara District		..	...
		Peshawar Town		...	...
		Peshawar District	"	...	...
			TOTAL	...	...
BALUCHISTAN	...	Sonmiani		...	...
		Hirok	N. W	..	...
		Sibi	"	...	..
			TOTAL	..	..
			GRAND TOTAL	1,514	3,747

H. H. RISLEY,
Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

RAILWAY BOARD.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

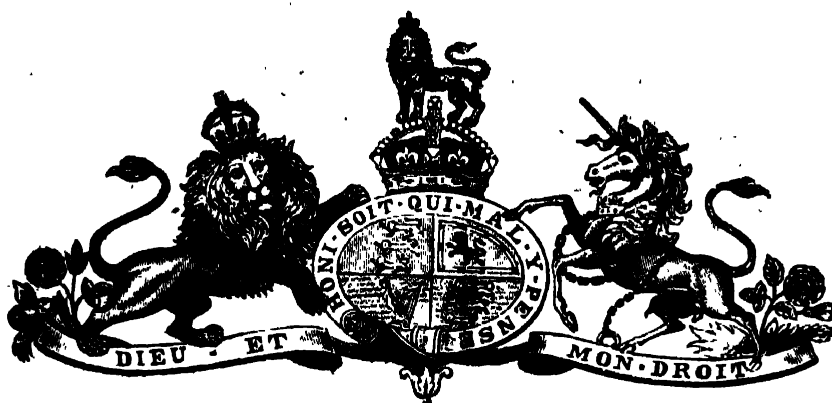
N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Gauge	Railways.	Average earnings per mile per week.		Results of working during 1st-half of year. Mean mileage worked.		Total earnings for week ending.		Earnings per mile open for week.		Total earnings from 1st January to		Increase.	Decrease.	Results of working for official year. Total earnings from 1st April to		Increase.	Decrease.
		During 1st-half of 1905.	During official year 1904-05.	1905.	1906.	21st January 1905.	20th January 1906.	1905.	1906.	21st January 1905.	20th January 1906.			21st January 1905.	20th January 1906.		
		R	R	Miles.	Miles.	R	R	R	R	R	R	R	R	R	R	R	R
	State and Guaranteed Railways.																
5′ 6″ gauge.	Bengal-Nagpur (incldg. J. G. & R. D. 2′ 6″)	259	199	1,958	1,994	4,47,397	5,92,000	229	297	13 02,260	16,04,000	3,01,740	...	1,48,48,744	1,94,87,000	46,38,256	...
	Bezwada extn. (Nizam's)	332	311	21	21	6,684	7,800	318	373	18,056	22,600	4 544	...	2,68,151	2,78,000	9,849	...
	Bombay, Baroda and Central India (incldg V. W. 3′ 3⅜″)	734	702	504	504	3,80,774	3,91,000	756	775	11,14,800	11,16,000	1,200	...	1,45,78,293	1,52,55 000	6,76,707	...
	Eastern Bengal (incldg. 3′ 3⅜″ and 2′ 6″)	308	376	971	(a)1,235	3,13,874	4 30,000	323	348	9,04,920	13,05,000	4,00,080	.	1 58,65,797	1,75 27,000	16,61,203	...
	East Indian	744	749	1,969	2,029	16,48,906	16,09,000	837	793	47,99,270	45,82,000	...	2,17,270	6,17,48,521	5,95,19,000	..	22,29,521
	Great Indian Peninsula system	731	615	1,569	1,569	11,30,299	13,44,000	724	857	32,30,247	39,07,000	6,76,753	...	3,79,16,853	4,04,33 000	25,16 147	...
	" Agra-Delhi Chord	97	50	63	120	3,249	18,100	52	151	9,742	53,900	44,158	...	27,812	7,53,000	7,25,188	..
	" Indian Midland (incldg. Bhopal-Itársi)	185	192	924	914	1,96,073	2,34,000	212	256	5,72,970	6,97,000	1,24,030	...	74,86,217	70 60,000	...	4,26,217
	Madras	304	307	844	845	2,25,453	2,47,000	267	292	6,86,157	7 85,000	98,843	...	1,09,37,811	1,10,68,000	1,30,189	...
	" North-East line	283	218	494	495	1,12,774	93 000	228	183	3,60,876	3,31,000	...	29,876	41,15 583	52 14,000	10,98,417	..
	" West Coast extension (Calicut-Azhikal)	120	160	60	60	7,420	7,600	124	127	21,829	22,100	271	...	2,99,795	2,87,000	...	12 795
	North Western (incldg. K. K. Thal & N. Durgai 2′ 6″)	359	370	3,312	3,395	11,34,802	11,20,000	343	330	35,11,610	30,85,000	...	4,26,610	5,17,04,417	4,63,60,000	...	53,44,417
	Oudh and Rohilkhand (incldg. C. Burhwal 3′ 3⅜″ link)	249	243	1,240	1,240	3,93,565	3,64,000	317	294	9,77,246	9 34,000	...	43,246	1,25,90,638	1,23,00,000	...	2,90,683
	" Hardwar-Dehra	187	162	32	32	5,096	5,200	159	162	13,787	15,500	1,713	...	2,11,653	2,62,000	50,347	...
3′ 3⅜″ gauge.	Assam-Bengal	79	79	740	740	59,019	64,200	80	87	1,73,307	1,76,000	2,693	...	23,96,358	27,61,000	3,64 642	...
	Burma	253	214	1,340	1,340	3,50,487	3,46,000	260	258	10,30,883	9 72,000	...	58,883	1,14,85,388	1,19,56 000	4,70,612	...
	Jodhpur-Hyderabad (British section)	102	101	124	124	12,652	20,400	102	105	34 511	52,500	17,989	...	5,19,706	6,08,000	88,294	...
	Lucknow-Bareilly	134	138	237	237	29,380	44,100	124	186	87,230	1,11,000	23,770	...	11,72,656	12,66,000	93,344	...
	Nilgiri	375	330	17	17	4,271	5,000	251	294	14,291	14,400	109	...	2 39,726	2,63,000	23,274	...
	Pálanpur-Deesa	39	36	17	17	576	1,100	34	65	2,186	2,400	214	...	24,625	27,400	2,775	...
	Rajputana-Malwa (incldg. Godhra-Rutlam-Nágdá 5′ 6″)	309	273	1,816	1,917	6,39,069	5,73,000	352	299	18,06,186	15,88,000	...	2,18,186	1,95,71,129	2,19,08,000	23,36,871	...
	South Indian	223	217	1,124	1,124	2,11,902	2,01,000	189	179	6,54,794	6,68,000	13,206	...	1,03,01,877	1,04,70,000	1,63,123	...
	" Tanjore District Board	113	106	99	99	8,132	7,700	82	78	27,066	27,400	334	...	4,42,795	4,74,000	31,205	...
	" Travancore Branch	82	83	108	108	8,101	8,600	75	80	25,293	25,900	607	...	2,73,263	3,97,000	1,23,737	...
	Southern Mahratta (incldg. Gl-M. Fron. sec.)	145	135	1,165	1,165	1,38,156	1,77,000	119	152	4,11,735	5,16,000	1,04,265	...	66,20 968	70,08,000	3,87,032	...
	" Bellary-Rayadrug (b)	...	...	...	33	...	700	...	21	...	2,300	2,300	...	..	21,200	21,200	...
	" Hospet-Kottur (c)	...	...	...	43	...	900	...	21	...	2,900	2,900	...	...	31,400	31,400	...
	" Mysore section	114	103	296	296	28,363	30,100	96	102	86,104	89,900	3,796	...	12,57,479	14,63,000	2,05,521	..
	Tirhoot State	225	224	505	579	1,20,079	1,21,000	223	209	3,72,749	3,26,000	...	46,749	50,33,942	47,36,000	...	2,97 942
2′ 6″ gauge.	Morappur-Dharmapuri (d)	...	...	...	19	...	200	...	11	...	200	200	...	...	200	200	...
	Tirupattur-Krishnagari (e)	...	...	...	26	...	800	...	31	...	2,300	2,300	...	...	14,900	14,900	...
2′ 0″ gauge.	Jorhat	[illegible]	[illegible]	[illegible]	30	1,184	1,900	[illegible]	63	[illegible]	[illegible]	1,549	[illegible]	[illegible]	[illegible]	2,218	[illegible]
	Total	348	331	21,639	22,307	70,35,767	80,66,400	353	361	2,22,53,356	2,30,42,100	7,88,744	...	29,20,00,629	29,92,70,700	72,70,071	...
	All other Railways.																
5′ 6″ gauge.	Bhopal-Ujjain	111	84	114	114	12,237	12 000	107	105	33,846	33,100	...	746	3,84,693	2,71,000	...	1,13,693
	Bina-Goona-Bárán	57	53	148	148	9,244	10,400	62	70	25,541	26,200	659	...	3,09,383	2,72,000	...	37,383
	Delhi-Umballa-Kalka	233	222	162	162	29,426	37,300	182	230	92,569	1,10,000	17,431	...	14,99,491	16,54,000	1,54,509	...
	Jammu-Kashmir	60	68	16	16	840	1,000	52	63	2,506	3,000	494	...	45,501	44,800	...	701
	Kolar Gold-fields	363	439	10	10	2,939	2 400	294	240	9,291	7,800	...	1,491	1,92,705	1,51,000	...	41,705
	Ludhiana-Dhuri-Jakhal	94	86	79	79	6,127	10,800	77	137	18,410	31,500	13,090	...	2,87,740	4,15,000	1,27,260	...
	Ludhiana Extension (f)	...	...	...	77	...	3,000	..	39	...	8,000	8,000	...	...	40,500	40,500	...
	Nágdá-Ujjain	115	78	34	34	3,662	2,600	90	70	8,229	7,200	...	1,029	1,03,366	1,25,000	21,634	...
	Nizam's Guaranteed State	252	248	334	334	73,992	73,900	222	221	2,26,931	2,41,000	14,069	...	34,90,986	34,20,000	...	70,986
	Petlád-Cambay	127	101	32	33	2,833	3,100	89	94	8,702	8,600	...	102	1,27,107	1,33,000	5,893	...
	Rájpura-Bhátinda	239	190	107	107	22,656	21,900	212	205	67,786	62,800	...	4,986	8,51,605	9,02,000	50,395	...
	South Behar	137	135	79	79	8,995	10,400	114	132	28,457	30,300	1,843	...	4,53,050	4,49,000	...	4,050
	Southern Punjab	164	133	425	425	66,858	60,100	157	141	2,03,197	1,70,000	...	33,197	23,42,991	25,60,000	2,17,009	...
	Tapti Valley	138	89	155	155	18,535	33 700	119	217	54,159	98,600	44,441	...	5,08,730	8,24,000	3,15,270	...
	Tarkessur	316	285	22	22	6,137	5,600	279	254	17,271	17,500	229	...	2,56,526	2,58,000	1,474	...
3′ 3⅜″ gauge.	Ahmedabad-Dholka	65	58	34	34	2,093	1,400	62	41	5,991	4,200	...	1,791	80,292	73,400	...	6,892
	Ahmedabad-Parantij	78	67	55	55	4,835	4,300	88	78	12,107	12,900	793	...	1,49,959	1,53,000	3,041	...
	Bengal and North-Western	144	140	902	922	1 21,039	1,32,000	134	143	3,59,949	3,57,000	...	2,945	53,62,271	49,87,000	...	3,75,271
	Bengal-Dooars	157	189	36	36	5 951	4,500	165	125	10,814	13 700	...	3,114	2,93,737	3,02,000	8,263	...
	" extensions	75	79	117	117	8,509	8,200	73	70	24,118	23,200	...	918	3,59,125	4,08,000	48,875	...
	Bhavnagar-Gondal-Junágad-Porbandar	120	108	334	334	43 199	39,300	129	118	1,06,180	1,06,000	...	180	14,69,781	14,36,000	...	33,781
	Birur-Shimoga	44	35	38	38	1,561	1,700	41	45	4,491	4,500	9	...	53,402	63,200	9,798	...
	Dhrángadrá	42	44	21	21	1,236	1,400	59	67	3,994	3,700	...	294	41,853	42,700	847	...
	Dibru-Sadiya	228	234	78	78	17,080	15,700	219	201	51,240	45,700	...	5,540	7,69,412	7,73,000	3,588	...
	Gaekwar's railway	86	72	134	134	13,023	9 200	97	69	32,218	26,500	...	5,718	3,81,029	3,82,000	971	...
	Hyderabad-Godávari Valley	179	122	392	392	53,950	62,300	138	159	1,62,156	1,74,000	11,844	...	18,35,350	23 15,000	4,79,650	...
	Jaipur (g)	...	...	..	32	...	3,000	..	94	...	6,600	6,600	...	...	22,800	22,800	...
	Jamnagar	54	51	54	54	2,773	3,500	51	65	6,971	7,800	829	...	1,12,522	1,19,000	6,478	...
	Jetalsar-Rajkot	91	83	46	46	4,189	3,500	91	76	10,722	9,200	...	1,522	1,47,016	1,39,000	...	8,016
	Jodhpur-Bikaner	73	69	709	709	61,374	60,100	87	85	1,70,165	1,63,000	...	7,165	19,62,341	22,17,000	2,54,659	...
	Kolhapur	123	99	29	29	2,037	3,200	91	110	8,922	8,900	...	22	1,14,036	1,32,000	17,964	...
	Morvi (including Vankaner-Morvi 2′ 6″)	74	76	94	90	8,381	5 000	89	51	19,472	14,200	...	5,272	2,99,916	2,44,000	...	55,916
	Mymensingh-Jamalpur-Jagannathganj	64	75	51	51	2,974	5,600	58	109	8,140	16 000	7,860	...	1,09 327	1,90,000	20,673	...
	Noakhali (Bengal)	39	33	35	35	1,447	1,500	41	43	4,047	4,100	53	...	45 928	54,700	8,772	...
	Rohilkhand and Kumaon (Co.'s sec.)	125	145	66	66	5,085	7,100	77	108	17,766	22,600	4,834	...	4,65,165	5,05,000	39,835	...
	Shoranur-Cochin	117	116	65	65	7,134	6 600	109	102	21,303	18,600	...	2,703	3,20,281	3,10,000	...	10,281
	Udaipur-Chitor	56	41	67	67	5,590	4,000	84	60	10,264	13,500	3,236	...	1,12,504	1,80,000	67,496	...
	Yesvantpur-Mysore Fron. sec. (incldg. M. Nanjangúd)	125	124	67	67	9,125	7,400	136	110	25,438	21,500	...	3,938	3,52,316	3,31,000	...	21,316
2′ 6″ gauge.	Barsi	258	151	22	22	4,062	3,300	185	150	11,190	10,100	...	1,090	1,23,090	1,67,000	43,910	...
	Cooch Behar	95	80	34	34	2,544	2 700	75	79	7,016	7,700	684	...	1,07,337	1,05 000	...	2,337
	Gaekwar's Dabhoi	94	72	94	94	6,032	7,400	64	79	18,292	20,300	2,008	...	2,53,431	2,84,000	30,569	...
	Kaika-Simla	210	208	59	59	4,741	6,300	80	106	18,709	18,500	...	209	5,37,612	6,41,000	1,03,388	...
	Rajpipla	40	29	37	37	1,103	700	30	19	2,617	2,300	...	317	39,805	44,900	5,095	...
2′ 0″ gauge.	Darjeeling-Himalayan	365	394	51	51	13,232	15,000	259	298	39,164	37,000	...	2,164	8,75,128	8,07,000	...	68,128
	Total	137	124	5,435	5,564	6,78,825	7,14,100	125	128	19,76 348	20,28,300	52,552	...	2,76,87,840	2,89,48,000	12,60,160	...
	GRAND TOTAL	305	289	27,077	27,931	83,14,592	87,80,500	307	314	2,42,29,704	2,50,71,000	8,41,296	...	31,96,88,469	32,82,18,700	85,30,231	...

(a) Includes the Bengal Central Railway purchased by the State on the 1st July 1905.
(b) Opened from 1st July 1905.
(c) Opened from 1st April 1905.
(d) Opened from 18th January 1906.
(e) Opened from 18th September 1905.
(f) Opened from 10th June 1905.
(g) Opened from 10th November 1905.

M. S. S. O'CONNOR,

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The Gazette of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 7th February 1906.

No. 327.—His Excellency the Governor General is pleased to declare that the Director General of Commercial Intelligence shall have the privilege of private entreé to Government House.

H. H. RISLEY,
Secretary to the Government of India.

ESTABLISHMENT.

The 8th February 1905.

No. 115.—The Governor General in Council is pleased, under the 24th and 25th Vict., Cap. 67, section 26, to grant the Honourable Mr. J. P. Hewett, C.S.I., C.I.E., an

Ordinary Member of the Council of the Governor General of India, leave of absence on medical certificate for a period of five months and twenty-seven days, with effect from the 1st April 1906, or the subsequent date on which he may avail himself of it.

W. S. MARRIS,
for *Secretary to the Government of India.*

SANITARY.

The 7th February 1906.

No. 208.—Captain E. D. W. Greig, M.B., I.M.S., was placed on special duty under the orders of the Secretary of State for one month and seven days. This period is exclusive of the leave granted to him in the Home Department Notification no. 1183, dated the 26th October 1905.

H. H. RISLEY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

CIVIL VETERINARY ADMINISTRATION.

Calcutta, the 8th February 1906.

No. 255—82-37.—Mr. David Quinlan has been appointed to the Indian Civil Veterinary Department, with effect from the 28th January 1906, and is posted for training to Bengal.

No. 256—82-37.—Mr. W. A. Broad has been appointed to the Indian Civil Veterinary Department, with effect from the 28th January 1906, and is posted for duty to Bombay.

FORESTS.

The 6th February 1906.

No. 114—311-4-*F.*—Mr. H. A. Hoghton, Conservator of Forests, 3rd (officiating 2nd) grade, United Provinces, is granted privilege leave for 1 month and 8 days combined with leave on urgent private affairs for 4 months and 22 days, with effect from the 18th January 1906.

From the same date the following promotions are made:—

(i) Mr. L. Mercer, Conservator, 3rd grade, United Provinces, to officiate as Conservator, 2nd grade.

(ii) Mr. H. Jackson, Deputy Conservator, 1st grade, Burma, on return from leave, is appointed to officiate as Conservator of Forests, 3rd grade, in charge of the Eastern Circle, United Provinces, of which he relieved Mr. Hoghton on the afternoon of the 17th January 1906.

J. WILSON,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 8th February 1906.

No. 14.—Mr. R. Srinivasa Iyer, Examiner of Public Works Accounts, Rajputana and Central India, is granted, under Articles 233, 260 and 316 of the Civil Service Regulations, combined leave for six months, *viz.*, privilege leave for three months and special leave for the remaining period, with effect from the 15th February, 1906 or subsequent date.

No. 15.—Mr. W. C. Davis, Examiner of Accounts, attached to the office of the Examiner of Public Works Accounts, Bengal, is posted as Examiner of Public Works Accounts, Rajputana and Central India.

No. 16.—Mr. A. R. Kalberer, Examiner of Accounts, is, on return from leave, posted to the office of the Examiner of Public Works Accounts, Bengal.

No. 18.—With reference to Notification No. 17, dated the 8th February 1906, the Governor General in Council is pleased to appoint Mr. J. Benton, C.I.E., late Chief Engineer and Secretary to the Government of the Punjab, Irrigation Branch, to be Inspector General of Irrigation.

The 9th February 1906.

No. 19.—The following draft of a notification which it is proposed to issue under section 33 of the Indian Electricity Act (III of 1903) is published for the information of persons likely to be affected thereby. Any objection or suggestion which may be received before the 10th May 1906 will be duly considered :—

Draft Notification.

In exercise of the powers conferred by section 33 of the Indian Electricity Act (III of 1903), the Governor General in Council is pleased to direct that the following addition be made to the rules published with the Notification of the Government of India in the Public Works Department No. 481-Telegraphs, dated the 23rd December 1903.

102. All rules made by the Governor General in Council in exercise of the powers conferred by section 33 of the Indian Electricity Act (III of 1903) and in supersession of rules made under the local or general acts repealed by section 42 of that Act, shall, subject to the provisions of clause 2 of the section quoted, be binding on all persons, companies or undertakings to whom licenses have been granted or with whom agreements have been made by or with the sanction of Government for the supply or use of electricity before the commencement of that Act.

No. 20.—The Right Honourable the Secretary of State for India has sanctioned the execution, from loan funds, of the Upper Jhelum, Upper Chenab and Lower Bari Doab Canal Projects in the Punjab.

The 8th February 1906.

No. 17.—The following is published for general information :—

No. 157-E.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ESTABLISHMENTS.

Calcutta, the 8th February 1906.

Appointment of a whole-time Inspector General of Irrigation as a temporary arrangement for a period of three years.

Read—

P. W. D. Circular No. 60, dated 2nd July 1867.
P. W. D. Resolution No. 3386-G., dated 23rd December 1897.

Read also—

Despatch to the Secretary of State, No. 343-Finl., dated 19th October 1905.
Despatch from the Secretary of State, No. 65-P. W., dated 22nd December 1905.

RESOLUTION.—The Government of India have had under consideration, for some time past, the question of suitable and satisfactory arrangements for dealing with the vast

number of important irrigation projects which have been sanctioned, or proposed, in consequence of the Report of the Irrigation Commission, and have examined in some detail the probable plan of operations in all Provinces. Within the last three years forty-three irrigation schemes, as detailed in the accompanying appendix, commanding over seven million acres, and designed to irrigate over three million acres, have been approved, and other projects of great magnitude are under consideration.

2. In paragraph 375 of Volume I of their Report the Irrigation Commission pointed out that the adoption in whole, or in part, of the programme of new irrigation works would throw a great deal of additional work on the Inspector General of Irrigation, and they thought it was of great importance that he should be free to spend a considerable portion of the cold weather on tour, inspecting the various projects and conferring with Local Governments on the subject.

3. At present the Secretary to the Government of India in the Public Works Department holds the dual appointment of Secretary and Inspector General of Irrigation, but the Government of India find it inconvenient for their Secretary to be absent on tour for any length of time while carrying out his duties as Inspector General of Irrigation, and they have therefore decided, with the approval of the Right Hon'ble the Secretary of State for India, to appoint a whole-time Inspector General of Irrigation on a salary of R3,500 a month, for a period of three years, as an experimental measure, as they are convinced there is ample work for such an officer for several years to come.

4. The Inspector General will also, while on tour, take the opportunity of discussing with Local Governments the possible development of those waterways in India which, in the interests of commerce, it is considered desirable to maintain or improve.

The Governments of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, the Punjab, Burma and Eastern Bengal and Assam, Public Works Department.
The Honourable the Chief Commissioner of the Central Provinces.
The Chief Commissioner of Coorg.
The Honourable the Resident at Hyderabad.
The Honourable the Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Honourable the Agent to the Governor General and Chief Commissioner, North-West Frontier Province.
The Accountant General, Public Works Department.

ORDER.—Ordered that copy of this Resolution be forwarded to the Local Governments, Administrations and officers noted in the margin for information and guidance.

Ordered also that a copy be forwarded to the several Departments of the Government of India for information, and be published in Part I of the *Gazette of India*.

Appendix to Public Works Department Resolution No. 157E, dated 8th February 1906.

The following summary indicates the irrigation schemes which have been approved by the Government of India, as the result of the report of the Irrigation Commission.

2. In the North-West Frontier Province two projects have been sanctioned and are now under construction :—

(i) the Paharpur Canal in the Dera Ismail Khan District.
(ii) the Hazar Khani Branch of the Kabul river canal in the Peshawar District.

The Paharpur Canal is designed to command 73,106 acres at an estimated cost of R7,07,703. It is estimated to irrigate 41,588 acres annually and to bring in a net return of R50,985 equivalent to 7·20 per cent. on the capital cost and has been sanctioned as a productive public work.

The Hazar Khani branch is estimated to cost R4,95,633 and to irrigate an area of 11,251 acres annually. It will necessitate an increase in the capacity of the Kabul River Canal from its head to Peshawar and will provide a fall of 45 feet in height which it is hoped may be used for the generation of electrical energy. It is estimated to give a net return of Rs 27,712, equal to 5·59 per cent. on the capital invested, and has been sanctioned as a minor work.

Besides the above, a project for a canal called the Upper Swat Canal in the Peshawar Valley at an estimated cost of R1,77,64,752 has been approved by the Government of India and submitted for the sanction of the Secretary of State. It is anticipated that it will irrigate an area of 381,562 acres and yield a return of 8·21 per cent. on the capital cost.

3. For the Punjab five schemes have been sanctioned as productive works and are all now under construction. These are—

(i) the Upper Jhelum Canal.
(ii) the Upper Chenab Canal.
(iii) the Lower Bari Doab Canal.

(iv) the Talai embankment and remodelling of the Kadra, Nur, Dhundhi and Kutab Canals

(v) Remodelling of the Manka, Dhori, and Shoria Canals.

On the first three schemes it is unnecessary to enlarge, as they have been recently reviewed in the public press. It will suffice to say that they will irrigate in the Gujrat, Gujranwalla, Lahore, Montgomery and Multan districts, that they are interdependent and are estimated to command a total of 3,997, 434 acres, to irrigate 1,875,856 acres annually, and yield a net revenue of R77,97,886 equal to 10·29 per cent. on the total capital expenditure of Rs. 7,58,12,030.

The other two projects are situated in the Dera Ghazi Khan district; they consist of a large embankment to protect the irrigated area from floods, and of extensive improvements of the existing inundation canals which will give better command of the land and greater control over the distribution of the water, so that, it is anticipated, lands at the tails of the channels will be assured a better supply. The two schemes are estimated to command 614,175 acres, to cost Rs. 18,96,392, to yield a net revenue of Rs. 95,250 equal to 5·02 per cent. on the cost, and it is hoped they will increase the average annual irrigated area of the Province by 102,000 acres. They have been sanctioned as Productive works.

The question of another scheme in the Punjab for the utilisation of the water of the Sutlej river, below its junction with the Beas, a project of some magnitude, is also under the consideration of Government.

4. In the United Provinces, two new Protective canals, an additional weir to increase the storage of the Betwa canal, and two extensions of the existing Productive canals have been sanctioned. These are as follows:—

(i) the Ken Canal ... } In Bundelkhand.
(ii) the Dassan Canal ... }

(iii) the Dukwa Reservoir on the Betwa river.

(iv) the Mat Branch extension of the Upper Ganges Canal.

(v) the Fatehpur-Sikri extension of the Agra Canal.

It is hoped that the two first canals will do for the Banda and Hamirpur districts, respectively, what the Betwa Canal has unquestionably done for Jalaun.

The Ken and Dassan Canals are estimated to command 374,414 and 326,626 acres, respectively, at a cost of R36,74,729 and R38,79,619. It is anticipated that they will together irrigate on the average 113,000 acres and although they will not pay the interest on their capital it is hoped they will at least pay their working expenses and give a net revenue of R1,42,800.

The considerable increase in the rabi irrigation from the Betwa Canal as shown by the Irrigation Revenue Reports, partly owing to the increase in capacity of the Paricha Reservoir by the addition of steel shutters on the weir in 1900-1901, and partly to the remodelling of the distributary system for which an estimate amounting to R1,90,785 has been sanctioned, has justified the Government of India in sanctioning an estimate, amounting to R11,77,780, for an additional reservoir to feed this system. This work will not in itself increase the area commanded by the canal, but it will have a capacity of 1,484 million cubic feet and it is estimated that this volume will allow of an increased area of 18,000 acres of irrigation and that the new reservoir will yield a net revenue of R44,000. The Mat Branch extension has already been constructed, it has brought 235,196 acres of fresh land under command at an estimated cost of R11,60,393, is estimated to irrigate 86,600 acres annually, to give a net revenue of R2,82,269, equivalent to 24·33 per cent. on the capital cost.

The Fatehpur-Sikri Branch of the Agra Canal is estimated to cost R6,67,038 and to irrigate 27,200 acres annually, giving a net revenue of R74,792 and a return of 11·21 per cent.

5. For the Central Provinces fifteen irrigation tank schemes have been sanctioned at an aggregate estimated cost of R29,81,618. Their maximum storage capacity will be 7,400 million cubic feet and it is estimated that they will completely protect 150,470 acres of land and irrigate 63,650 acres annually.

In addition to the above an estimate for a reservoir at Ramtek in the Nagpur district, amounting to R15,86,409, has been sanctioned by the Secretary of State. This scheme is expected to protect 68,889 acres and irrigate 40,000 acres annually.

A project for a canal from the Mahanadi river which will protect 1,191,957 acres in the Raipur District, at an estimated cost of R95,42,902, has been prepared, but sanction to the project has been deferred for the present.

6. In Bengal two protective canals are under construction and revised estimates for them have recently been sanctioned. These are—

(i) the Tribeni Canal estimated to command 284,800 acres at a cost of R50,20,251;

(ii) the Dhaka Canal, commanding 44,800 acres at a cost of R5,93,213.

Both these schemes have been sanctioned as Protective works. They are estimated to irrigate 130,000 acres annually and to give a net revenue of R2,04,750.

7. For Burma two productive canals have been approved—

(i) the Mon Canal estimated to command 93,972 acres at a cost of R42,63,836, and

(ii) the Ye-e Canal to command 108,000 acres at a cost of R34,05,297. This latter estimate has just received the sanction of the Secretary of State and the Head Works are now under construction in conjunction with those for the Shwebo Canal.

These two canals are estimated to irrigate 132,575 acres annually, and to yield a net revenue to the State of R5,05,617 or a return of 7·42 per cent. and 5·55 per cent., respectively, on their capital cost.

8. In Madras a scheme has been elaborated for a reservoir and series of canals from the Cauvery river which are estimated to irrigate 300,000 acres annually at a cost of R2,53,90,000. This project has been reviewed by the Government of India, but has not yet been accepted as further information is necessary from the Local Government in respect to its financial and agricultural features. From an engineering point of view the project is a sound one, although some alterations may be required in details. One Protective and two Productive schemes have, however, been sanctioned for the Presidency and are now under construction :—

(i) the Nagavalli River Project.
(ii) the Mopad Reservoir.
(iii) the Divi Pumping Project.
(iv) the Bhavanasi Tank Project.

The Nagavalli river project is estimated to cost R10,26,606 and to irrigate 31,200 acres annually, yielding a net revenue of R87,314 and a return of 8·50 per cent., it has been sanctioned as a Productive work. The Mopad Reservoir will cost R11,36,000 and irrigate 17,500 acres, giving a net revenue of R59,650. It has been sanctioned as a Protective work.

The Divi Pumping Project will be the largest scheme of the kind in India and is therefore of the nature of an experiment. It is estimated to cost R18,06,000 and to command 100,000 acres of which 50,000 acres will be irrigated annually. The scheme is estimated to give a net revenue of R1,76,658, equal to 9·78 per cent. on the capital. It has been sanctioned as a Productive work.

Besides the above, it is understood that 11 other projects estimated to cost in the aggregate R68,60,020 and to irrigate some 93,609 acres have been prepared, but not yet submitted to the Government of India. The Vengalapuram project and a project in connection with the Kistna are also under consideration.

An estimate amounting to R23,81,030 has been prepared for the Gudumalai Project, which would, it is anticipated, irrigate 33,850 acres annually, but it has not yet been recommended for the sanction of the Secretary of State, as further information has been called for regarding the engineering and financial features of the scheme.

The Tungabhadra project, estimated to cost R11,74,74,563, has been received and is under the consideration of the Government of India. The area which will be irrigated annually by it is estimated at 970,000 acres and the anticipated annual net revenue will be R34,41,000, equivalent to 2·93 per cent. on the capital outlay.

Another protective scheme called the Gazuladinne Project has lately been under scrutiny and it has been decided that the project should be held in abeyance until the Tungabhadra project has been considered by the Government of India. The estimated cost is R12,21,000, and the area to be irrigated is 11,958 acres.

A project for the development of power by Periyar water is now under the consideration of the Government of India. Its cost is estimated at R1,50,00,000 and the annual net revenue at R8,82,000.

9. In Bombay much investigation work has been done, but 8 schemes only have so far reached the Government of India. These are the following :—

(i) the Budhihal Tank.
(ii) the Victoria Tank.
(iii) the Pathri Tank.
(iv) the Tranza-Nagramma Tank.
(v) the Chankapur Reservoir.
(vi) additional storage reservoirs in connection with the Mutha Canal;
(vii) the Visapur Tank.
(viii) the Godavery project.

The first five have been sanctioned at an estimated cost of R40,51,766 and they are estimated to irrigate about 23,305 acres annually.

The estimate for the additional storage reservoirs for the Mutha Canal amounts to R41,30,911 and it is anticipated they will lead to an increase of 7,500 acres in the area irrigated and yield a net revenue of R2,73,500. The estimate is under the consideration of the Government of India and will probably shortly be submitted to the Secretary of State for sanction. The Visapur Tank scheme has not been sanctioned, as it was not considered to be of sufficient importance to be taken in hand immediately as a Protective Irrigation Work. The Bombay Government, however, wished to continue to employ the Deccan convict gang on the earthwork of the tank and have been informed that the Government of India will raise no objection, provided that the work is treated as a provincial work to be paid for from provincial revenues.

The Godavery scheme is estimated to cost R81,16,828, to irrigate 60,000 acres and to yield a return of 1·94 per cent. on the capital outlay. The project is now under the consideration of the Government of India.

10. The foregoing remarks are summarized in the annexed table. It will be seen that in the past three years estimates, aggregating R13,73,62,736 (direct charges), have been sanctioned for 17 canals for the distribution of 19,332 cusecs, for 2 reservoirs to conserve 6,150 million cubic feet of water, 23 tank schemes for the distribution of 17,025 million cubic feet of water and one pumping station for lifting a maximum of 500 cusecs. It is estimated that these schemes will bring 7,158,720 acres of land under command and eventually add over 3,000,000 acres to the irrigated area of the country annually.

Fourteen schemes are classed as Productive, their aggregate cost is estimated at R11,26,40,958, the net revenue is estimated at R1,08,02,328 yielding a return of 9·60 per cent. on the direct capital outlay; 25 schemes have been sanctioned as Protective works at an estimated cost of R2,28,84,426, they are expected to give a net revenue of R6,49,591 equal to 2·83 per cent. on the cost, and to irrigate 399,043 acres annually. The cost of this protection is, therefore, estimated at R57 per acre.

Four works are classed as Minor Irrigation Works.

The following table shows the distribution of the schemes by provinces:—

PROVINCE.	No. of schemes.	Estimated direct cost.	Area commanded.	Area to be irrigated annually.	Net Revenue.
		R	Acres.	Acres.	R
North-West Frontier Province . .	3	1,89,68,088	542,001	434,401	15,36,754
Punjab	5	7,77,08,422	4,611,609	1,977,856	78,93,136
United Provinces	5	1,05,59,559	986,236	244,800	5,43,861
Central Provinces	16	45,68,027	223,359	103,650	1,36,078
Bengal	2	56,13,464	329,600	130,000	2,04,750
Burma	2	76,69,133	201,972	132,575	5,05,617
Madras	4	40,93,366	168,500	99,541	3,27,221
Bombay	6	81,82,677	95,443	30,805	3,41,799
TOTAL .	43	13,73,62,736	7,158,720	3,153,628	1,14,89,216

The following table shows details of the 43 schemes referred to in paragraph 1 of the Resolution :—

Name.	Area commanded.	Direct cost.	Annual Irrigation.	Net Revenue.	Return on Capital.	Maximum supply.	Volume stored.
	Acres.	R	Acres	R	%		m. c. ft.
Paharpur	73,106	7,07,703	41,588	50,985	7·20	545	...
Hazarkhani . . .	20 000	4,95,633	11,251	27,712	5·59	256	...
Upper Swat Canal . .	448,895	1,77,64,752	381,562	14,58,057	8·21	2,178	...
Upper Jhelum . . .	741,600	2,90,70,397	344,960	13,60,720	} 10·29	1,725	...
" Chenab . . .	1,608,616	2,89,29,792	648,368	25,06,422		3,242	...
Lower Bari Doab . .	1,647,218	1,78,11,841	882,528	38,70,744		4,413	...
Talai	375,175	13,44,410	72,000	69,000	5·01	} Not known.	...
Manka, Dhori and Shoria .	239,000	5,51,982	30,000	26,250	4·76		

Name.	Area commanded.	Direct cost.	Annual Irrigation.	Net Revenue.	Return on Capital.	Maximum supply.	Volume stored.
	Acres.	R	Acres.	R	%		m. c. ft.
Ken	374,414	36,74,729	56,000	37,200	1·01	1,000	...
Dassan	326,626	38,79,619	57,000	1,05,600	2·72	1,000	...
Betwa Reservoir . . .	...	11,77,780	18,000	44,000	3·74	...	1,484
Mat Branch . . .	235,196	11,60,393	86,600	2,82,269	24·33	...	...
Fatehpur-Sikri . . .	50,000	6,67,038	27,200	74,792	11·21	...	...
15 Tanks in Central Provinces.	154,470	29,81,618	63,650	66,078	2·22	...	7,400
Ramtek Tank . . .	68,889	15,86,409	40,000	70,000	4·41	...	4,138·12
Tribeni Canal . . .	284,800	50,20,251	114,000	1,88,500	3·75	1,700	...
Dhaka " . . .	44,800	5,93,213	16,000	16,250	2·74	340	...
Mon " . . .	93,972	42,63,836	78,575	3,16,617	7·42	1,221	...
Ye-u " . . .	108,000	34,05,297	54,000	1,89,000	5·55	1,094	...
Nagavalli Project . .	50,000	10,26,606	31,200	87,314	8·50	618	...
Mopad Reservoir . .	17,500	11,36,000	17,500	59,650	5·25	...	2,091·24
Divi pumping station .	100,000	18,06,000	50,000	1,76,658	9·78	..	...
Bhavanasi Tank Project .	1,000	1,24,760	841	3,599	2·88	...	241
Budhihal Tank . . .	10,000	13,98,529	6,226	3,220	0·23	...	1,062·25
Victoria " . . .	14,691	4,37,530	3,000	6,000	1·37	..	299
Pathri " . . .	8,000	6,43,141	1,953	1,085	0·17	...	428·59
Tranza-Nagramma Tank .	3,000	2,61,048	1,500	2,500	0·96	...	127
Chankapur Reservoir .	49,752	13,11,518	10,626	55,494	4·23	...	1,237
Reservoirs for Mutha Canal .	10,000	41,30,911	7,500	2,73,500	6·62	...	4,666

L. M. JACOB,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 3rd February 1906.

No. 257-G. B.—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise provisionally the appointment of Herr Hans Schrader as Consul for Germany at Bassein for the Town and Port of Bassein.

The 6th February 1906.

No. 269-G. B.—With reference to Foreign Department Notification No. 3366-E. C., dated the 7th October 1904, Mr. S. Schmuck, Consul for Germany at Aden, resumed charge of his office on the 1st January 1906.

The 8th February 1906.

No. 290-G.—Captain L. B. H. Haworth, a Political Assistant of the 3rd class, is granted privilege leave for two months and two days, with effect from the 28th January 1906, combined with furlough for six months under Articles 233 and 308 (*b*) of the Civil Service Regulations.

No. 296-G.—Lieutenant C. H. Gabriel, Indian Army, a probationer for the Political Department, is appointed to be a Political Assistant of the 3rd class, with effect from the 23rd January 1906.

Lieutenant Gabriel's services are placed temporarily at the disposal of the Punjab Government for employment as a Supernumerary Assistant Commissioner.

The 9th February 1906.

No. 304-G.—Mr. D. deS. Bray, an officiating Political Assistant of the 2nd class, is posted temporarily as First Assistant to the Agent to the Governor-General in Baluchistan.

No. 305-G.—Lieutenant R. A. Yule, a Political Assistant of the 3rd class, is posted as an Assistant to the Agent to the Governor-General in Baluchistan.

No. 308-G.—Mr. E. H. S. Clarke, C.I.E., a Deputy Secretary to the Government of India in the Foreign Department, is placed on special duty under the Foreign Department, with effect from the 5th February 1906 and until further orders.

No. 311-G.—Mr. J. B. Wood, a Political Assistant of the 1st class, is appointed to officiate as a Deputy Secretary to the Government of India in the Foreign Department, with effect from the 5th February 1906 and until further orders.

No. 492-F.—The services of Lieutenant A. G. Shea, Indian Army, are placed at the disposal of the Hon'ble the Chief Commissioner and Agent to the Governor-General in the North-West Frontier Province, for employment with Frontier Militia.

L. W. DANE,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

POST OFFICE.

Calcutta, the 6th February 1906.

No. 990—32.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Governor General in Council is pleased to direct that the following amendment shall be made in the rules published in the Notification of the Government of India in the Department of Finance and Commerce, No. 1429c-S. R., dated the 30th March 1899, as amended by the Notification of the Government of India in the Department of Commerce and Industry, No. 595-C., dated the 15th March 1905 namely—

In the proviso to rule 140 after the word 'initials' the words 'or other identifying marks' shall be inserted.

PRACTICAL ARTS AND MUSEUMS.

The 8th February 1906.

No. 1025—4.—In exercise of the power conferred by section 3 (*b*) of the Indian Museum Act, 1887 (IV of 1887), the Governor General in Council is pleased to appoint Mr. Norman McLeod of the firm of Messrs. McLeod and Company, Calcutta, to be a Trustee of the Indian Museum, *vice* Mr. A. Tocher, resigned.

CUSTOMS.

The 8th February 1906.

No. 1022—13.—In exercise of the powers conferred by section 4, sub-section (3), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor General in Council is pleased, on the recommendation of the Indian Tea Association, to appoint Mr. G. A. Ormiston, of Messrs. Balmer, Lawrie & Co., Calcutta, to fill the vacancy on the Tea Cess Committee caused by the resignation of Mr. H. Bateson.

GEOLOGY AND MINERALS.

The 9th February 1906.

No. 1115—35.—The following draft of a notification which it is proposed to issue in exercise of the power conferred by section 20, sub-section (2), clause (*h*) of the Indian Mines Act, 1901 (VIII of 1901), is published, as required by section 20, sub-sections (3) and (4) of the Act for the information of persons concerned, and notice is hereby given that the draft will be taken into consideration by the Governor General in Council on or after the 10th day of May 1906.

2. Any objection or suggestion which may be received from any person with respect to the draft, before the date fixed aforesaid, will be considered by the Governor General in Council.

Draft Notification.

In exercise of the power conferred by section 20, sub-section (2), clause (*h*) of the Indian Mines Act, 1901 (VIII of 1901), the Governor General in Council is pleased to direct that the following form for reporting the occurrence of accidents in mines shall be

substituted for that prescribed by the Notification of the Government of India in the Revenue and Agriculture Department, No. 3352—45-32, dated the 27th December 1901 :—

No.

NOTICE OF ACCIDENT.

Indian Mines Act, 1901.

From

To—The Chief Inspector of Mines, Calcutta, through the District Magistrate of (1) and (2)

Dated 190 .

SIR,

I have the honour to furnish the following particulars of a fatal/serious accident which has occurred at the Mine :—

Situation of the Mine. 1. (Village, Station, District, Province)	
2. Mineral worked	
3. Name and postal address of owner	

4. Name and sex of persons.		Age.	Occupation.
Killed.	Injured.		

5. Date and hour of accident	
6. Place of accident	
7. Cause and description of accident	
8. Classification of accident (see next page) (4)	
9. Nature of injury, and if fatal, cause of death	

I have the honour to be,

Sir,

Your most obedient servant,

Owner,
Agent,
Manager.

Notes and instructions.

(1) Section 17 of the Indian Mines Act provides that when any accidental explosion occurs in a mine or when any accident occurs in or at a mine causing loss of life or serious bodily injury, the Owner, Agent, or Manager of the mine shall give such notice of the explosion or accident to such authorities in such form and within such a time as may be prescribed. By Notification No. 3352—45-32, dated the 27th December 1901, it is prescribed that the notice should be sent to the Chief Inspector of Mines, Calcutta, through the Magistrate of the District within 24 hours of the occurrence of the accident.

(2) The notice of the accident may be sent through the Sub-Divisional Officer instead of through the Magistrate if that course is more convenient. (Letter from the Government of India, No. 2594—102-3, dated Simla, the 7th August 1902.)

(3) An injury is said to be serious which involves or will in all probability involve the loss of or permanent injury to any limb, or to the sight or hearing, or fracture of any limb, or enforced absence from work for 20 days, or which is declared by any medical officer to be serious. (Circular No. 42—7-6, dated 4th September 1902, of the Government of India in the Department of Revenue and Agriculture.)

(4) The following terms are to be used in column 8 :—

(1) Explosions of fire-damp; (2) falls of roof; (3) falls of side; (4) in shafts (overwinding); (5) in shafts (ropes and chains breaking); (6) in shafts (whilst ascending or descending by machinery); (7) in shafts (falling into the shaft from the surface); (8) in shafts (falling from part of the way down); (9) in shafts (things falling from the surface); (10) in shafts (things falling from part of the way down); (11) in shafts (miscellaneous); (12) suffocation by gases; (13) by explosives; (14) irruptions of water or falling into water; (15) haulage; (16) by underground machinery; (17) sundries underground; (18) by surface machinery; (19) surface boilers or pipes bursting; (20) on surface railways or tramways belonging to the mine; (21) miscellaneous on surface.

EMIGRATION.

RESOLUTION.

The 1st February 1906.

No. 840-851—5.—The Government of India have received from His Majesty's Consul and Agent at Zanzibar a copy of a Decree, entitled the "Immigration Restriction Decree, 1905," which came into force on the 1st January 1906. The Decree is reproduced below.

DECREE.

BY HIS HIGHNESS SEYYID ALI BIN HAMOUD, SULTAN OF ZANZIBAR.

RESTRICTION OF IMMIGRATION.

PART I.

1. This Decree shall be known as the "Immigration Restriction Decree, 1905."

2. This Decree shall not apply to—

(*a*) Any person possessed of a certificate in the form set out in Schedule A of this Decree and signed by the First Minister of the Zanzibar Government or his deputy or other officer having charge of the administration of this Decree.

(*b*) The officers and crew of any vessel of His Britannic Majesty's Fleet or of the Fleet of any other power.

(*c*) Any person duly accredited to Zanzibar by or under the authority of the Imperial or any other Government.

(*d*) Any person, the subject of a Foreign Power having Treaty rights in Zanzibar, who is not a prohibited immigrant under Clause 3 of this Decree and who can produce a guarantee in the form set out in Schedule B of this Decree signed by the local Consular representative of such Power.

(*e*) The wife and any child, appearing to the officer having charge of the administration of this Decree to be under the age of 16 years, of a person not being a prohibited immigrant, provided that they are not themselves prohibited immigrants within the meaning of sub-sections (*b*), (*c*), (*d*), (*e*) or (*f*) of section 3 of this Decree.

(*f*) Natives of Persia, Arabia (exclusive of the Levant), of the British, Italian, German and Portuguese Protectorates on the East Coast of Africa and of the Islands adjacent thereto, including Madagascar, who are not prohibited immigrants under sub-sections (*b*), (*c*), (*d*), (*e*) or (*f*) of Section 3 of this Decree.

3. The immigration into the Islands of Zanzibar and Pemba of any person being or appearing to be of any of the classes defined by the following sub-sections (hereinafter called "prohibited immigrant") is prohibited, namely:—

(*a*) Any person without visible means of support or any person who is likely to become a pauper or a public charge.

(*b*) Any idiot or insane person.

(*c*) Any person suffering from a loathsome or dangerous contagious disease.

(*d*) Any person who, not having received a free pardon, has been convicted in any country of murder or any crime for which a sentence of imprisonment has been passed for any term, and who, by reason of the circumstances connected therewith, is deemed to be an undesirable immigrant; but this provision shall not apply to crimes of a political character not involving moral turpitude.

(*e*) Any prostitute, and any person living on or receiving, or who may have lived on or received, any part of the proceeds of the prostitution of others.

(*f*) Any person deemed by the First Minister to be an undesirable immigrant in consequence of information or advice received from any Secretary of State or Colonial Minister, or through diplomatic channels or any Minister, of a foreign country, or from any other trusted source.

PART II.

4. Any person who desires to land at Zanzibar shall, before being allowed to do so, appear before an officer appointed for that purpose, who shall, after such examination as he may consider necessary, inform such person as well as the master of the ship which has conveyed him to Zanzibar, whether he is a prohibited immigrant within the meaning of the Decree.

5. If such person prove on examination to be a fit and proper person to be received as an immigrant into Zanzibar, the Officer shall furnish him with a certificate in form set out in Schedule A and, if not, shall specify the conditions, if any, on which he can be allowed to land.

6. Any police officer or other officer appointed under this Decree may, subject to the exceptions hereinafter contained, prevent any prohibited immigrant from entering the Islands of Zanzibar or Pemba.

7. Any prohibited immigrant making his way into or being found within the said Islands in disregard of the provisions of this Decree shall be deemed to have contravened this Decree. Any person convicted under this section may, in addition to liability to removal or otherwise, be imprisoned with or without hard labour for any term not exceeding six months; provided that such imprisonment shall cease if and when arrangements are made for the deportation of the offender from the said Islands.

8. No person who comes within the definition of a prohibited immigrant shall be released from the operation of this Decree, or allowed to be or remain in the said Islands, merely because he has not been notified not to land, or because he may have been allowed to land through oversight or through want of knowledge that he was a prohibited immigrant. Proof may be adduced within twelve months after any person has entered the said Islands that he was at the time of his entry one of any of the classes whose entry is prohibited, and such person shall be liable to be then dealt with as a prohibited immigrant.

9. If there shall be reasonable cause to suspect that any person has contravened this Decree, and if, in order to prevent justice from being defeated, it is necessary to arrest such person immediately, it shall be lawful for the Officer or police officer to arrest such person forthwith without having a warrant for that purpose, and he shall be required to bring such person before the Court by which he is justiciable forthwith, or, should the ship from which such person landed be on the point of departure, then such person may be handed over to the custody of the master of the ship, who shall be obliged to receive and keep him on board.

10. Any person appearing to be a prohibited immigrant within the meaning of section 3 and not coming within the meaning of sub-sections (*b*), (*c*), (*d*), (*e*), and (*f*) of the said section 3 may be allowed to enter the said Islands upon the following conditions:—

(*a*) He shall before landing himself deposit with the Officer (1) if a native of Asia the sum of fifty rupees, (2) any other person the sum of seven hundred and fifty rupees.

(*b*) If such person shall within one week after entering the said Islands obtained from the First Minister a certificate that he does not come within the prohibition of this Decree the deposit shall be returned.

(*c*) If such person shall fail to obtain such certificate within one week, the deposit may be forfeited and he may be treated as a prohibited immigrant.

In the case of any person entering the said Islands under this section no liability shall

attach to the vessel or to the owners of the vessel in which he may have arrived at any port of the said Islands.

11. The First Minister may authorize the Officer to make a contract with the master, owners or agent of any vessel for the conveyance of any prohibited immigrant found in the said Islands to a port in or near to such immigrant's country of birth, and such immigrant with his personal effects may be placed by a police officer on board such vessel.

12. Any person who shall be instrumental in bringing into the said Islands any idiot or insane person without a written or printed authority signed by the First Minister shall be deemed to have contravened this Decree and, in addition to any other penalty, shall be liable or the cost of the maintenance of such idiot or insane person whilst in the said Islands.

13. Any officer for the purposes of this Decree shall be empowered to board as often as may be necessary all ships entering inward at any port of the said Islands in the performance of his duties under this Decree.

14. The master of a ship arriving at any port of the said Islands shall, upon being thereto requested by the Officer at the port, furnish to him a list in duplicate, signed by himself, of all passengers and other persons then on Board not forming a portion of the regular crew of the vessel.

15. A master shall also, if required thereto prior to his departure from the port, produce his articles and muster his crew, and if it be found that any person named on the articles who in the opinion of the officer would be a prohibited immigrant is not then present, such person shall be deemed to have entered the said Islands contrary to this Decree, but the master and agent of the ship, provided that they have made proper provision for police protection, shall not be responsible for any contravention of the provisions of this section.

16. Whenever it shall be deemed necessary for the effective carrying out of this Decree to regulate intercourse from the shore with any vessel in the port having on board any prohibited immigrant, the officer may take such steps with the approval of the First Minister as may appear proper in that behalf.

17 The master and owner of any ship from which any prohibited immigrant may be landed or may land shall be liable jointly and severally to a maximum penalty of one hundred pounds sterling in respect of each prohibited immigrant landed or who may land, and the vessel may be refused a clearance outward until any penalty incurred has been paid and until provision has been made by the master to the satisfaction of the Officer for the conveyance out of the said Islands of each prohibited immigrant who may have been so landed, and the vessel may be made executable by a decree of the Court by which the owner is justiciable in satisfaction of any penalty imposed under this section. The word "clearance" as used in this Decree includes all the documents ordinarily issued by the Collector of Customs to a ship about to leave port including the document known as the Bill of Health.

PART III.

18. Any person being a prohibited immigrant within the meaning of this Decree may apply to the Officer for a pass to enter the said Islands for a temporary visit or for the purpose of embarking at the port for some other country. Such passes shall be known as Visiting Passes and Embarking Passes, respectively, and shall be in the forms prescribed by the Regulations made under this Decree. The words "the port" mean any port in the Islands of Zanzibar and Pemba.

19. The applicant shall attend before the Officer and shall answer all such questions as the Officer may put in order to satisfy himself that the pass ought to be granted and shall deposit with him the appointed sum of money, that is to say:—For a Visiting Pass the sum of one hundred and fifty Rupees together with an additional sum of one hundred and fifty Rupees where the pass includes the wife and children of the applicant

For an Embarkation Pass the sum of one hundred and fifty Rupees for each adult and seventy-five Rupees for each child.

The word "child" as used in this and succeeding Sections means a person appearing to the Officer to be under the age of sixteen years.

20. Except in the case of a person accompanied by his wife and children a separate pass shall be required for each person seeking to enter the said Islands for the purpose of a visit or for embarking.

21. No such person shall be entitled as of right to obtain a Visiting Pass or an Embarkation Pass, and the Officer appointed to issue such passes shall have the discretion to grant or refuse any such pass, subject however to any direction which may be given him by the Officer or by the First Minister.

22. A Visiting Pass shall be a sufficient authority for the person or persons named therein to enter the said Islands and to remain there during the period stated in the pass. Such period shall not exceed twenty-one days, but any Officer appointed under the Decree may, for sufficient reason appearing, extend the period from time to time by an endorsement

on the pass. No extension shall be made for more than fourteen days at a time, and no such pass may be extended beyond six weeks from the date of the pass except with the consent of the First Minister.

23. The money deposited for a Visiting or Embarkation Pass shall be returned to the depositor upon the pass holder quitting the said Islands within the time named in the pass or any extension thereof, or may, in the event of the pass-holder failing to quit the said Islands within the specified time, be applied by the Officer, in so far as the sum deposited shall suffice therefor, in obtaining a passage for the person or persons named to their destination. Any balance of the money deposited shall be returned to the depositor as hereinbefore provided, or may, in the discretion of the Officer, be expended in any other necessary or proper manner by the desire of the depositor.

24. Any person being a prohibited immigrant within the meaning of the Decree who shall enter the said Islands in pursuance of a Visiting Pass, and who shall remain therein beyond the time allowed by such pass or by a lawful endorsement thereon, or who may misuse the pass or allow any fraudulent use to be made of it, shall be deemed to have contravened this Decree and shall, upon conviction, suffer forfeiture of the amount deposited by him and render himself liable to the punishment prescribed by Section 7 of the Decree.

PART IV.

25. Any person appearing to an Officer under this Decree to be over the age of sixteen years shall be regarded as an adult for the purposes of this Decree.

26. The First Minister may appoint Officers for the purpose of carrying out the provisions of this Decree and may define the duties of such Officers, and where in this Decree the expression "the Officer" is used such expression shall be taken to mean any Officer so appointed.

27. The First Minister may from time to time make, amend and repeal Regulations for the better carrying out of this Decree.

28. Any person who shall by false declaration obtain or seek to obtain, either for himself or for another person not being entitled thereto, any certificate or document intended to secure the entry into the said Islands of any person in violation of the provisions of this Decree, and any person who may fraudulently use any such certificate or other document, shall be guilty of a contravention of this Decree.

29. The following shall be contraventions of this Decree :—

(*a*) Assisting any prohibited immigrant to enter the said Islands or knowingly being party to the introduction of any person of class (*e*) of Section 3 of this Decree.

(*b*) Aiding or abetting a prohibited immigrant or any other person in any contravention of this Decree or of the Regulations.

(*c*) Resisting or obstructing actively or passively any Officer in the execution of his duty.

(*d*) Wilfully disobeying or disregarding any obligation imposed by, or any lawful order made under, this Decree or the Regulations

30. Every person guilty of a contravention of this Decree or of any regulation passed thereunder shall, where no penalty is expressly imposed, be liable to a fine not exceeding one thousand Rupees, or, in default of payment thereof, imprisonment with or without hard labour for a period not exceeding six months, or he may be sentenced to such imprisonment as aforesaid without the option of a fine.

31. Any penalty incurred by the master of a ship shall be paid before the ship's clearance is granted. Notice in writing by the Officer to the Collector of the Customs of any claim against the Master, owners or agents of a ship for a penalty shall be a sufficient authority to him to refuse the ship's clearance until such order is withdrawn or is set aside by the order or judgment of a Court. Such a notice to the Port Captain or Harbour Master shall be authority to him to refuse to take a ship or allow it to go outside the port to any outer harbour or anchorage. When such notice is given the Officer shall with all speed inform the First Minister and take all such steps as may be necessary in order that proceedings in respect of the contravention may be instituted without loss of time.

32. The enforcement of any money penalty may be either by criminal prosecution or by civil action at the instance of the Officer. Any Court having jurisdiction to try a contravention of this Decree or of the Regulations may impose a penalty of one thousand Rupees or imprisonment with or without hard labour. Such imprisonment may in any criminal prosecution be awarded either absolutely or in default of the payment of the penalty.

33. This Decree shall come into force on the 1st January 1906.

ALI BIN HAMOUD,
Sultan of Zanzibar,

13th November 1905.

SCHEDULE A.

ZANZIBAR IMMIGRATION RESTRICTION.

DECREE, 1905.

(To whom it may concern.)

This is to certify that the person hereunder described is a fit and proper person to be received as an Immigrant into the Islands of Zanzibar and Pemba.

Dated at this day of 190 .

(Signature)

DESCRIPTION.

Name

Nationality

Age

Trade or calling

Married or single

Height ft. ins.

General description

Marks

Signature of holder

SCHEDULE B.

ZANZIBAR IMMIGRATION RESTRICTION.

DECREE, 1905.

I

(Official rank)

(Place)

(Country)

Certify that the bearer

(Name)

is a subject and that he (or she) is a fit and proper person to be received as an Immigrant into the Islands of Zanzibar and Pemba.

Dated at this day of 190 .

(L. S.) (Signature)

DESCRIPTION.

Name

Age

Trade or calling

Married or single

Height ft. ins.

General description

Marks

Signature

Ordered that a copy of the above Resolution be forwarded, for information and guidance, to the Government of Bombay, with reference to the correspondence ending with their letter No. 1942, dated the 16th April 1904, and to the Local Governments and Administrations noted in the margin and to the Home and Foreign Departments for information.

The Secretary to the Government of Madras.
" " " Bengal.
" " , the United Provinces.
" " " Burma.
" " " Eastern Bengal and Assam,
The Hon'ble the Chief Commissioner of the Central Provinces.
" the Resident at Mysore and the Chief Commissioner of Coorg.
" the Agent to the Governor General at Rajputana and Chief Commissioner of Ajmer-Merwara.
" the Chief Commissioner, North-West Frontier Province.
" the Agent to the Governor General, Baluchistan.

Ordered also that a copy be published in the *Gazette of India* for general information.

W. L. HARVEY,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

LEAVE AND APPOINTMENTS.

Calcutta, the 7th February 1906.

The privilege leave for 2 months granted to Mr. N. Vijayaraghavan, Assistant Accountant General, Madras, in the Notification in this Department No. 160-P., dated the 9th of January 1906, is extended to the 31 st of March 1906.

W. S. MEYER,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 9th February 1906.

APPOINTMENTS.

INDIAN ARMY.

No. 96.—The undermentioned officers are admitted to the Indian Army with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Lieutenant Ernest Wilfred Holland Pritchard, Royal Garrison Artillery; officiating Squadron Officer, 29th Lancers (Deccan Horse).—12th January 1906.

Second-Lieutenants:—

John William Henry Darby Tyndall, 2nd Battalion, South Staffordshire Regiment; Double Company Officer, 5th Light Infantry,—1st January 1906.

Archibald George White, 3rd Battalion, Middlesex Regiment, attached as a supernumerary to the 2nd Battalion, Cheshire Regiment; officiating Double Company Officer, 46th Punjabis,—15th January 1906.

Second-Lieutenant Tyndall is promoted to the rank of Lieutenant in the Indian Army, subject to His Majesty's approval, with effect from the 1st January 1906.

No. 97.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officers of the Unattached List are admitted to the Indian Army, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Second-Lieutenants—

William Knowles Rebsch . . 29th October 1905.
William Bernard Comber Higgs . 11th December 1905.

PERSONAL STAFF.

No. 98.—The Viceroy and Governor General has been pleased to make the following appointment on His Excellency's personal staff:—

To be Honorary Surgeon.

Colonel F. W. Trevor, M.B., Royal Army Medical Corps, *vice* Colonel W. S. Pratt, M.B., vacated.

COMMANDS.

No. 99.—Colonel C. A. Anderson, British Service, Assistant Adjutant-General, Mhow Division, to be a Brigade Commander with the temporary rank of Brigadier-General whilst so employed, *vice* Colonel (Brigadier-General) H. A. Abbott, C.B., vacated. Dated 22nd January 1906.

FURLOUGH AND LEAVE.

No. 100.—Colonel W. R. LeG. Anderson, C.B., Indian Army, Accountant-General, Military Department, has been granted an extension of furlough by the Secretary of State for India (m. c.), for 6 months.

No. 101.—Colonel J. G. Smith, Indian Army, Supply and Transport Corps, Deputy Director-General of Contracts, is granted combined leave out of India (p. a.), for 8 months under rule I of the regulations of 1875, the first 60 days being privilege leave.

No. 102.—Captain H. A. Young, Royal Artillery, Assistant Director-General of Ordnance, is granted combined leave out of India (p. a.), for 8 months under the leave rules of 1886 for the Indian Army, the first 60 days being privilege leave—Pension service—17th year, commenced 19th March 1905.

LONDON GAZETTE.

No. 103.—The following extracts are published for general information:—

"London Gazette, dated 9th January 1906, page 190."

WAR OFFICE, PALL MALL;
9th January 1906.

* * * * * * * *

Unattached List.

Second-Lieutenant Morgan Dockrell, from the Cardigan Royal Garrison Artillery (Militia) (University Candidate), to be Second-Lieutenant, with a view to his appointment to the Indian Army, with precedence next below Second-Lieutenant C. E. G. B. Goad. Dated 5th August 1905, but not to carry pay or allowances prior to 10th January 1906.

"London Gazette, dated 12th January 1906, page 287."

WAR OFFICE, PALL MALL;
12th January 1906.

* * * * * * * * * *

Corps of Royal Engineers.

* * * * * * *

Major Archibald D. G. Shelley retires on an Indian pension. Dated 10th December 1905.

* * * * * *

PROMOTIONS.

INDIAN ARMY.

No. 104.—The following promotion is made, subject to His Majesty's approval:—

To be Lieutenant-Colonel.

16th January 1906.

Major George Simpson Broome, 126th Baluchistan Infantry.

NATIVE ARMY.

No. 105.—The following promotions are made:—

16th Cavalry.

Jemadar Ganga Ram to be Ressaidar and Kot Dafadar Pal Singh to be Jemadar, *vice* Bakhtawar Singh transferred to the pension establishment; with effect from the 7th November 1905.

29th Lancers (Deccan Horse).

Jemadar Thakur Singh, 33rd Queen's Own Light Cavalry, to be Ressaidar, *vice* Sirdar Basant Singh, deceased; with effect from the 22nd December 1905.

Ressaidar Ahmad Khan, to be Risaldar, *vice* Jawahir Singh, transferred to the pension establishment; with effect from the 1st January 1906.

Dafadar Nand Ram, to be Jemadar, to complete the establishment; with effect from the 1st January 1906.

36th Jacob's Horse.

Dafadar Ghulam Muhammad Khan to be Jemadar, *vice* Saleh Muhammad Khan, discharged; with effect from the 16th September 1905.

15th Ludhiana Sikhs.

Havildar Man Singh to be Jemadar, *vice* Ram Singh (1) transferred to the pension establishment; with effect from the 1st January 1906.

17th Infantry (The Loyal Regiment).

Jemadar Ashraf Ali Khan to be Subadar, and Havildar Bahadur Khan to be Jemadar, *vice* Ata Mohammed transferred to the pension establishment; with effect from the 1st November 1905.

18th Infantry.

Havildar Khuda Bakhsh Khan to be Jemadar, *vice* Ali Muhammad Khan resigned; with effect from the 1st January 1906.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

No. 106.—The undermentioned military pupils having passed their final examination are admitted to the service as 4th class Assistant Surgeons, with effect from the 31st October 1905:—

William Walter O'Connor.
Harry Rupert Sylvester Gillespie.
Frederick Ignatius Courtney.
Gerald Walter Dudley.
John Wilson Woodsell.
Thomas Sleman Johnstone.
Elkins Austin Eates.
George James Harvey.
George Russell Fido.
Robert George Armstrong.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Punjab Light Horse.

No. 107.—Captain John Powell to be Major to complete the establishment.

Karachi Artillery Volunteers.

No. 108.—Captain Thomas Barclay Robertson to be Commandant, *vice* Sutherland, with effect from the 20th August 1905.

1st Punjab Volunteer Rifles.

No. 109.—Captain Clarence Kirkpatrick, V.D., is granted the rank of honorary Major.

Bangalore Rifle Volunteers.

No. 110.—Captain Denis Michael Toomey resigns his commission, with effect from the 9th January 1906.

Moulmein Volunteer Rifles.

No. 111.—Major John Joseph Cronin to be Commandant with the rank of Lieutenant-Colonel, *vice* Fleming resigned.

Poona Volunteer Rifles.

No. 112.—Malcolm Couper Gibbs, Esq., to be Commandant with the rank of Lieutenant-Colonel, with effect from the 25th November 1905.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 5.—The services of Lieutenant A. S. Balfour, Royal Indian Marine, are placed at the disposal of the Government of Bengal for employment as Assistant Port Officer, Calcutta, *vice* Lieutenant C. B. Henley, Royal Indian Marine; with effect from the 16th January 1906.

DISMISSALS AND REMOVALS.

No. 6.—The services of Assistant Engineer A. M. Kettle, Royal Indian Marine, are dispensed with, with effect from the 10th February 1906.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Fort William, the 9th February 1906.

Under clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that a report of the death of the undermentioned commissioned officer on the date specified, was received in the Military Department between the 3rd and 9th February 1906.

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
1st Battalion, The York and Lancaster Regiment.	Lieutenant Martin Young .	3rd February 1906.	Poona	...	...

Statement of Deposits on account of Estates between the 20th January and 9th February 1906.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Date to which claims will be received.
					R a. p.	
Reginald Henry Macdonald.(1)	2nd-Lieutenant.	(Unattached List), attached 2nd Battalion, The Black Watch (Royal Highlanders).	23rd September 1905.	Intestate .	18 12 3	8th April 1906.
Pobert Ridgeway. (2)	Lieutenant.	21st Punjabis.	19th June 1905.	Intestate .	239 12 7	8th April 1906.

(1) *Next-of-kin—Father*—John M. Macdonald, Esq.
Address—95, Harley Street, London, W.
(2) *Next-of-kin—Father*—Colonel Richard Kirby Ridgeway, V.C., C.B.
Address—53, The Avenue, West Ealing, London, W.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 3rd February 1906.

No. 29.—It is hereby notified for general information that the Railway Board have sanctioned a reconnaissance survey for a line of railway from Nyaungyan or Thazi on the Burma Railways to Sanghai, a distance of about 112 miles.

2. This survey will be known as the Southern Shan States Railway Survey of 1906 and has been placed under the control of the Director of Railway Construction.

The 8th February 1906.

No. 30.—With reference to Railway Board Notification No. 29, dated the 3rd February 1906, Mr. G. Moyle, Chief Engineer, 2nd class, and Engineer-in-Chief, Eastern Bengal State Railway, is appointed Engineer-in-Chief of the Southern Shan States Railway Survey of 1906.

No. 31.—With reference to Railway Board Notification No. 30, dated the 8th February 1906, Mr. W. R. Haughton, Engineer-in-Chief, Ranaghat-Godagari-Katihar Railway, is appointed Engineer-in-Chief of the Eastern Bengal State Railway.

No. 32.—With reference to Railway Board Notification No. 31, dated the 8th February 1906, Mr. W. Nathan, Executive Engineer, 1st grade, is appointed to officiate as Engineer-in-Chief of the Katihar-Godagari Railway, with the rank of Officiating Superintending Engineer, until further orders.

No. 33.—Mr. R. C. Moss, Assistant Engineer, 2nd grade, is transferred from the Murshidabad Branch (Eastern Bengal State Railway) to the Eastern Bengal State Railway.

No. 34.—Mr. T. Michell, Chief Engineer, 2nd class, State Railways, is permitted to retire from the service of Government under Article 465 of the Civil Service Regulations, with effect from the 3rd February 1906.

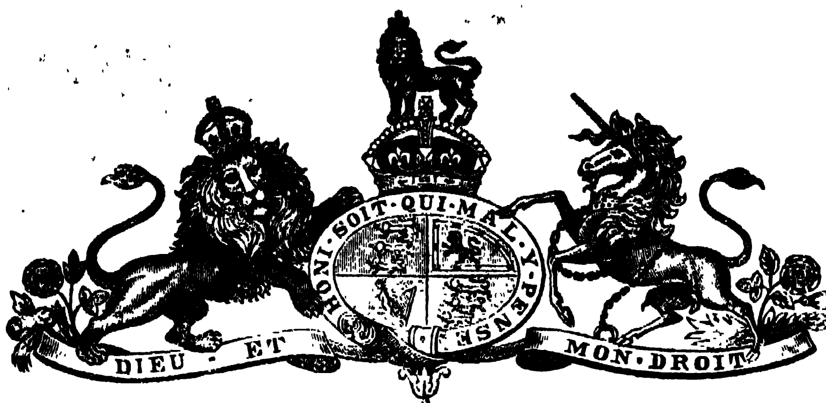
The 9th February 1906.

No. 35.—Mr. C. Muirhead, Examiner of Accounts, Oudh and Rohilkhand Railway, is granted, under Articles 233, 260 and 308 (*b*) of the Civil Service Regulations, combined

leave for seven months, *viz.*, privilege leave for three months and furlough for the remaining period, with effect from the 14th March 1906 or subsequent date.

No. 36.—Mr. T. W. T. Wheeler, Deputy Examiner of Accounts, has been granted by His Majesty's Secretary of State for India furlough for one year in extension of that sanctioned in Public Works Department Notification No. 53, dated 8th February 1905.

NEVILLE PRIESTLEY,
Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 10, 1906.

☞Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 17th November 1905.

From the 25th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 18th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

INVENTIONS and DESIGNS.

Calcutta, the 8th February 1906.

NOTIFICATION.

Erratum—

In Notification No. 424 P., dated the 1st February 1906, published in Part II of the *Gazette of India*, dated the 3rd February 1906, *for* Bennett in No. 58 of 1906, *read* Dennett.

No. 500 P.—APPLICATIONS in respect of the under-mentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 3rd February 1906:—

No. 60 of 1906.—John James McLaughlin, dock-master, care of H. V. Williams & Co., patent agents and engineers, No. 14 Hare street, Calcutta. *A revolving holder for bridge scoring block and cards.*

No. 61 of 1906.—Frederick William Gwyther, carriage foreman, and Henry William Herbert, general foreman, both of the E. B. S. Ry., Northern Section Workshop at Saidpur. *A combined self-closing catch and private lock for railway carriage doors.*

No. 62 of 1906.—Edgar George Payne, manufacturer of literary and invalid appliances, of 6a New Cavendish street, Portland Place, London, W. *Improved bier apparatus.*

No. 63 of 1906.—Wilford Arthur Peloquin Cosserat, signal engineer, on the Bengal Nagpore Railway, c/o Messrs. Remfry & Son, solicitors and patent agents, of Calcutta, British India. *Improvements in signals and in cabin levers used therewith.*

No. 64 of 1906.—James Edwin York, engineer, of No. 1811 Albermarle road, Borough of Brooklyn, in the city of New York, United States of America. *Improved method of and apparatus for rolling rails or other elongated metal shapes.*

No. 65 of 1906.—Eugenio Boggiano, barrister, of 50 Via Monte Della Farina, Rome, in the kingdom of Italy. *Improvements in automatic vote recording machines.*

No. 66 of 1906.—James Rostron, overlooker, of 317 Mill street, Manchester, England, and Thomas Worman, soap maker, of 21 Cross street, Bradford, Manchester, England. *Improvements in automatic weft replenishing devices for looms.*

No. 67 of 1906.—P. Deys, electro-therapeutist, 7-1 Wellesley Place, Calcutta. *An electro-therapeutic body appliance.*

No. 68 of 1906.—William Tice, engineer, in the employ of Messrs. Bird & Co., 101-1 Clive street, Calcutta. *Improvements in or relating to turnstile gates and the like.*

No. 69 of 1906.—Thomas Sands Cox, Captain, 16th Cavalry, Dera Ismail Khan, North-West Frontier Province. *Cox's combined cavalry link, fore-shackle, and standing martingale.*

No. 70 of 1906.—Frederick Hosking and Albert Curnow, mining engineers, of Marikuppam, Mysore. *Improvements in automatic ore feeders as applied to stamp mills.*

No. 501 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public

inspection, from 11 A.M. to 3 P.M., at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 546 of 1904.—H. Kutubdin, chief engineer, of S. S. Jhelum, at Kotri, Hyderabad, Sind. *An oil extractor.* (Specification filed 2 September 1905.)

No. 298 of 1905.—Lester Willis Gill, of the city of Kingston, province of Ontario, Canada. *Improvements in spinning and twisting machines.* (Specification filed 31 January 1906.)

No. 303 of 1905.—John Cuthbert Traill, gentleman, of 34 Mercer road, Malvern, in the state of Victoria, commonwealth of Australia. *Improvements in safety pins usable for fastening and hanging curtains and drapings and for other purposes.* (Specification filed 27 January 1906.)

No. 305 of 1905.—John George Henrich, mineral water manufacturer, of Milton House, 5, Clifton road, Camden square, London N. in England. *Improvements in stoppers for syphon bottles or vessels and in taps therefor applicable also to fire extinguishers.* (Specification filed 25 January 1906.)

No. 306 of 1905.—The Consolidated Engineering Company, Limited, engineers, of Gotha Works, Slough, in the county of Bucks, England. *Improvements in or connected with automatic vacuum brakes.* (Specification filed 25 January 1906.)

No. 311 of 1905.—John Lewis Weaver, manufacturer, of Boise, in the county of Ada, and state of Idaho, one of the United States of America. *Improvements in and relating to method of and apparatus for placer mining.* (Specification filed 27 January 1906.)

No. 314 of 1905.—Ardeshir Temulji Mirza, mechanical engineer, of Jamnagar, Kathiawar. *Improvements in automatic sluice gates.* (Specification filed 31 January 1906.)

No. 334 of 1905.—The Morgan Crucible Company, Limited, manufacturers, of Battersea Works, Battersea, London, England. *An improved manufacture of composition or compound for brushes of dynamo-electric machines, for bearings, and for other articles.* (Specification filed 25 January 1906.)

No. 335 of 1905.—Richard John Thomas, engineer, of Mossman, in the state of Queensland, commonwealth of Australia, and William Francis Seymour Howe, analytical chemist, of Mossman, as aforesaid. *Improvements in the defecation or clarifying of juices in the manufacture of sugar.* (Specification filed 25 January 1906.)

No. 341 of 1905.—Villupuram Rajaratna Swaminatha Mudaliar, partner, Messrs. T. A. Ponnu & Co., Madras, residing at No. 5 Gangadara Easwarar Coil street, Pursawalkum, Madras. *A self bucket lifting and depositing hand sanitary cart.* (Specification filed 24 January 1906.)

No. 376 of 1905.—Cecil Osmond Manuel, manager, Burmah Oil Company's Works, Budge Budge. *Improvements in tins for holding fluids.* (Specification filed 31 January 1906.)

No. 481 of 1905.—Clarke, Chapman & Company, Limited, and William Armstrong Woodeson, engineers, both of Victoria Works, Gateshead-on-Tyne, in the county of Durham, England. *Improvements in steam boilers.* (Specification filed 24 January 1906.)

No. 502 of 1905.—Colin McDonald, Captain on S. S. Gracchus, Australian Currie Line, of 63 Park street, St. Kilda, Melbourne, in the commonwealth of Australia. *Improvements in and relating to the shipping of horse and cattle.* (Specification filed 24 January 1906.)

No. 525 of 1905.—John Charles Bowring, engineer, of 90 Pitt street, Sydney, in the state of New South Wales, in the commonwealth of Australia. *Improvements in and relating to furnace grates for steam power production and other purposes.* (Specification filed 31 January 1906.)

No. 551 of 1905.—George William Mellor, solicitor, of 12 Coleman street, in the city and county of London, England. *Improved fireproof wooden-cored plaster slab for building and other purposes.* (Specification filed 25 January 1906.)

No. 552 of 1905.—George William Mellor, solicitor, of 12 Coleman street, in the city and county of London, England. *Improved process and apparatus for preparing and cutting veneers.* (Specification filed 1 February 1906.)

No. 566 of 1905.—John Simpson, engineer, of Braehead, Whins of Milton, Stirling, in the county of Stirling, Scotland, Matthew James Oliver, medical officer of health, for the county of Roxburgh, of "Hawthorndene," St. Boswells, county of Roxburgh, Scotland, and William Robertson, medical officer of health for Leith, county of Midlothian, of 11 Denham Green Terrace, Edinburgh, county of Midlothian, Scotland. *Improvements in disinfecting apparatus.* (Specification filed 2 February 1906.)

No. 567 of 1905.—Heinrich Otto Brandt, merchant, of Sackville street, Manchester, in the county of Lancaster, England. *Improvements in reducing oily materials to a fine state of sub-division and in applying same to road and other surfaces.* (Specification filed 1 February 1906.)

No. 502 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each :—

No. 53 of 1894.—Amyas Morse. *Securing the safe working of facing points and signals, to be called Morse's point and signal locking bar.* (From 5 June 1906 to 5 June 1907.)

No. 224 of 1896.—Leopold Cassella and Company. *New processes for producing poly azo-dyestuffs from amidonaphtolsulpho acids.* (From 5 February 1906 to 5 February 1907.)

No. 191 of 1899.—Alexander Muirhead. *Improvements in telegraphic transmitting, receiving, and translating arrangements.* (From 3 February 1906 to 3 February 1907.)

No. 237 of 1899.—Guglielmo Marconi and the Wireless Telegraph and Signal Company, Limited. *Improvements in apparatus employed in wireless telegrapy.* (From 6 February 1906 to 6 February 1907.)

No. 478 of 1899.—Benjamin Garver Lamme. *Improvements in systems of electrical distribution.* (From 23 February 1906 to 23 February 1907.)

No. 479 of 1899.—Benjamin Garver Lamme. *Improvements in dynamo-electric machines.* (From 23 February 1906 to 23 February 1907.)

No. 259 of 1900.—Henry Lyon and John Burrell Talbot-Crosbie. *Improvements in refrigerating apparatus.* (From 1 February 1906 to 1 February 1907.)

No. 490 of 1900.—The Westinghouse Brake Company, Limited. *Improvements in electro-magnetic brake devices.* (From 23 February 1906 to 23 February 1907.)

No. 503 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased :—

No. 43 of 1901.—William Francis McDermid, Henry Chapman Trigg and William Bramham. *Improvements in brakes for railway wagons and similar vehicles.* (Specification filed 29 October 1901.)

No. 100 of 1901.—Jean Jacques Heilmann. *Improvements in and relating to the electrodes of accumulators and the manufacture thereof.* (Specification filed 29 October 1901.)

No. 122 of 1901.—James Gilbert Daw. *An improved form of stamping-heads and dies or anvils on which the heads beat for the purpose of crushing metaliferous ores.* (Specification filed 29 October 1901.)

No. 126 of 1901.—Joseph Hunt Elliott. *A new or improved arrangement for hanging and pulling punkhas.* (Specification filed 29 October 1901.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

No. 132 of 1894.—William Henry Casebourne. *A process of manufacturing pipes, junctions, bends and other things from dry or powdered portland, Roman and other artificial and natural cements.* (Specification filed 31 October 1894.)

Fee in respect of the continuance of an exclusive privilege—

4 (*h*) After the expiration of the tenth year and before the expiration of the eleventh year from the date of filing of the specification—

The sum of R100 for the above invention.

NOTICES.

All communications relating to applications for leave to file specifications and for registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, 2 Bankshall Street, Calcutta.

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo. volumes, paper cover, 13 annas or 1*s*. 1*d*. Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Department of Commerce and Industry, 2 Bankshall Street, Calcutta.

H. G. GRAVES,
Secretary under the Inventions
and Designs Act, V of 1888.

BANK OF BENGAL.

NOTICE.

Calcutta, 9th February 1906.

The Directors have made the following changes in the Bank's European Establishment :—

Mr. S. C. Berridge to be Agent at Burra Bazaar Branch, Calcutta, *vice* Mr. W. A. Gibbs, transferred to Head Office.

Mr. J. R. Fergie to be acting Agent of Jalpaiguri Branch, *vice* Mr. H. Mitchell, appointed Acting Sub-Agent, Rangoon Branch.

By order of the Directors,

W. D. CRUICKSHANK,
Secretary and Treasurer, Bank of Bengal.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 6th February 1906.

LIABILITIES.	R	a.	p.
Capital paid up	2,00,00,000	0	0
Reserve Fund	1,40,00,000	0	0
Public Deposits at Head Office . 95,93,957 11 0; Public Deposits at Branches 97,81,527 8 1	1,93,75,485	3	1
Other Deposits at Head Office and Branches	11,46,20,414	10	11
Bank Post Bills, etc.	15,89,170	3	9
Sundries	16,03,850	1	9
RUPEES	17,11,88,920	3	6

ASSETS.	R	a.	p.
Government Securities	1,29,13,120	0	0
Other authorized Investments	61,29,697	8	0
Loans on Government and other authorized Securities	4,40,98,637	5	3
Accounts of Credit on Government and other authorized Securities	3,59,65,671	10	1
Bills discounted and purchased	2,86,28,159	1	8
Balances with other Banks	15,67,227	9	3
Bullion	...		
Dead Stock	18,70,905	2	3
Stamps	12,982	11	10
Sundries	7,33,475	7	5
	13,19,19,876	7	9
Cash and Currency Notes at Head Office *1,87,73,810 12 8; Cash and Currency Notes at Branches †2,04,95,232 15 1	3,92,69,043	11	9
RUPEES	17,11,88,920	3	6

* Includes Sovs. and ½ Sovs., value R1,79,670 0 0
† Do. do. do. „ 4,73,782 8 0
R6,53,452 8 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 8th February 1906.

C. M. BASTIN,
Offg. Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 9 per cent.
Percentage 28·62.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st January 1906.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS							4 PER CENT. LOANS							4½ PER CENT. LOANS			GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1900-01.	...	TOTAL.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	of 1870.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	TOTAL.	
Balance of 15th Janua 1906	89,02,100	1,59,39,600	10,17,05,300	2,21,76,200	1,19,89,800	13,46,600	...	15,31,57,500	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,21,59,833
Add— Amount of transferred to in London	...	...	...	...	...	...	...	...		..	..	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to 16th January 1906	...	...	10,01,000	...	...	...	..	10,01,000	...	..	...	...	..	..	..	...	...	...	10,01,000
Amount enfaced at Bombay up to 20th January 1906	...	7,500		17,500	2,500	1,00,000	..	9,36,500	...	...	...	...	...	...	..	.	..	...	9,36,500
Amount enfaced at Calcutta between 10th, and 31st January 1906	...	1,500	8,90,000	...	...	...	...	8,91,500	...		.	..	...	...	..	...	..	...	8,91,500
	89,09,100	1,59,48,600	10,44,05,300	2,21,93,700	1,19,92,300	14,46,600	...	15,59,86,500	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,49,88,833
Deduct— Amount written off in the London Registers	...	12,000	1,02,000	84,200	18,400	7,000	...	2,23,600	...	...	...	...	...	...	...	..	...	...	2,23,600
Balance on 31st January 1906	89,09,100	1,59,30,600	10,43,03,300	2,21,09,500	1,19,73,900	14,39,600	...	15,57,62,900	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,47,65,233

NOTE.—From 9th June	1867	to 30th Nov.	1905	enfaced from India	11,407	lakhs, re-transferred from	London	11,126	lakhs.
" 1st Dec.	1905	" 15th Dec.	"	ditto	6	lakhs	ditto	14	"
" 16th "	"	" 31st "	"	ditto	...	lakh	ditto	1	"
" 1st Jan.	1906	" 15th Jan.	1906	ditto	4	lakhs	ditto	3	"
" 16th "	"	" 31st "	"	ditto	28	lakhs	ditto	2	"
					11,445	lakhs.		11,146	lakhs.
					11,146	"			
				Balance against India	299	lakhs.			

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 2nd February 1906.

W. D. CRUICKSHANK,
Secretary and Treasurer.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 23RD JANUARY TO 31ST JANUARY 1906.

(In Lakhs of Standard Tolas.)

NAME OF THE MINTS.	COINAGE OF BRITISH INDIA GOVERNMENT COINS.												COINAGE OF BRITISH DOLLARS.		
	RECEIPTS.				COINAGE.			BALANCE OF BULLION AND COIN.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New Rupees and small coins delivered to Treasuries and Currency Department.	New Rupees made over to Native States.	TOTAL.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	TOTAL.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	13	14	...	27	31	...	31	1	21	44*	12	78	...	...	...
Bombay	76	10	...	86	72	...	72	...	15	81†	9	105	...	...	...

* Inclusive of 18 of perfect rupees ready for delivery.
† Exclusive of 36 of purchased silver brought on the Mint premises but not yet received.

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT:
Calcutta, the 6th February 1906.

CURRENCY NOTES.

The following Currency Note of the Allahabad Circle is stated to have been destroyed and payment of its value has been claimed by the person whose name is placed against the number. Any other person claiming a right to it is warned to communicate at once with the undersigned :—

Notes wholly destroyed.

Register No.	No. of Notes.	Value.	Name of claimant.
		R	
W. 73 of 1905-06	D. A./27 12884	100	Jainti Prasad, Egerton Road, Delhi.

C. O. SLACKE,
Currency Officer.

PAPER CURRENCY OFFICE ;
Allahabad, the 3rd February 1906.

BOMBAY MINT.

NOTIFICATION.

List of coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists (Home Department Resolution No. 3547, dated 21st November 1903):—

Description.	Metal.	No. of coins available for sale.	Sale price of each coin.	REMARKS.
			R a. p.	
FOUND IN THE AHMEDABAD DISTRICT.				
Coins of Pratap Deva Raya, Vijayanagar Dynasty (Southern India.)	Gold.	82	8 0 0	No issue will be made until ten days after publication of Notification.
FOUND IN THE AHMEDNAGAR DISTRICT.				
Aurangzib Rupees	Silver.	25	1 0 0	
Muhammad Shah Rupees . . .	Silver.	36	1 0 0	
FOUND IN THE KAIRA DISTRICT.				
Firuz Shah coins	Copper.	74	0 1 0	

A. L. C. McCORMICK, Captain, R. E.,
Offg. Mint Master.

HIS MAJESTY'S MINT;
Bombay, 31st January 1906.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examinations held by them.* Collections of papers for 1902-1903, 1903-1904 and 1904-1905 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

* *N.B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

D. C. PHILLOTT, Major,
Offg. Secretary, Board of Examiners.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra
	R	R	Annas.
1-pound tin .	7-8	9	8
½ „ .	3-12	4-8	6
¼ „ .	1-14	2-4	4

ROYAL INDIAN MARINE.

NOTIFICATIONS.

FURLOUGH AND LEAVE.

Bombay, the 1st February 1906.

No. 6.—The undermentioned Officer is granted leave to proceed out of India on Medical Certificate, under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Lieutenant A. G. Bingham, Assistant Surveyor, Marine Survey of India, for 12 months.

No. 7.—The undermentioned officer is permitted to proceed on leave out of India on private affairs under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II ; the specified period to count from the date of being struck off duty :—

Lieutenant C. A. Scott, for 8 months.

G. H. HEWETT,
Director, Royal Indian Marine.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

Agra, the 31st January 1906.

No. 291.—Mr. E. St. C. L. Chopin, Superintendent of the Didwana division, is granted privilege leave for 5 days in extension of the period sanctioned by Notification No. 228, dated the 11th November 1905.

R. A. GAMBLE,
Commissioner, Northern India Salt Revenue.

RAJPUTANA AND CENTRAL INDIA ADMINISTRATIONS—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Mount Abu, the 24th January and 2nd February 1906.

No. 104-*S.—C.I.*—Mr. H. J. Oliphant, Assistant Engineer, 3rd grade, is granted privilege leave for 2 months 8 days combined with furlough on medical certificate for 3 months 22 days, with effect from the afternoon of 16th January 1906.

W. W. BAKER, Lt.-Col., R.E.,
Offg. Secy. to A. G.-G. in P. W. D.,
Rajputana and Central India.

ORDER BY THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Dated Abu, the 29th January 1906.

No. 194—178.—With reference to Foreign Department Notifications Nos. 286-I. and 287-I., dated the 23rd January 1884, as amended by Foreign Department Notification No. 1692-I. A., dated the 30th April 1901, the Honourable the Agent to the Governor General in Rajputana is pleased to appoint Captain H. B. St. John, I.A., to be the Magistrate of Abu, *vice* Lieutenant R. A. Yule, I.A., with effect from the forenoon of the 23rd January 1906.

By order,
C. C. WATSON,
First Asstt. to the A. G.-G., Rajputana.

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 31st January 1906.

No. 381.—In exercise of the powers conferred by section 3 (*b*) of the Quetta Municipal Law, 1896, the Agent to the Governor General is pleased to nominate the following gentlemen to be members of the Quetta Municipal Committee during the year 1906:—

(1) The Assistant Political Agent, Quetta.
(2) Cantonment Magistrate, Quetta.
(3) Civil Surgeon, Quetta.
(4) District Superintendent, Police, Quetta.
(5) Executive Engineer, North Western Railway, Frontier Section, Quetta.
(6) Extra Assistant Commissioner, Quetta.
(7) K. B. Burjorji D. Patel, C.I.E., Honorary Magistrate, Quetta.
(8) R. B. Seth Bhik Chand, Quetta.
(9) K. S. Ardeshar Dossabhoy, Marker, Honorary Magistrate, Quetta.
(10) Lala Narain Dass, Banker, Quetta.
(11) K. B. Arbab Khudadad Khan, Kasi.
(12) Mr. C. J. Milne, General Merchant, Quetta.
(13) Mirza Sher Ali, Merchant, Quetta.
(14) Seth Girdhari Lall, Banker, Quetta.
(15) R. S. Basant Singh, S.D.O., M.W.S., Quetta.
(16) K. S. Malik Wazir Muhammad, Kasi.

(17) M. Firoz-ud-din, Personal Assistant to the Inspector General of Education, Baluchistan.

(18) Seth Harun, son of Haji Ahmad, Merchant, Quetta.

No. 381-a.—In exercise of the powers conferred by section 9 (i) of the Quetta Municipal Law, 1896, the Agent to the Governor General is pleased to appoint the Assistant Political Agent, Quetta, to be the Vice-Chairman of the Quetta Municipal Committee during the year 1906.

By order,

DENYS DES. BRAY,

Second Assistant.

OUDH AND ROHILKHAND RAILWAY.

NOTIFICATION.

Lucknow, the 6th February 1906.

No. 1.—Mr. W. Rogers, Special Engineer, District III, Oudh and Rohilkhand Railway, is granted combined leave for seven months, with effect from 15th March 1906, that is privilege leave for 2 months and 24 days and furlough for 4 months and 6 days in continuation thereof, under Articles 233, 260 and 308 (b), Civil Service Regulations.

E. F. JACOB,

Manager, Oudh and Rohilkhand Railway.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 1st Battalion, Durham Light Infantry, dated at Lucknow, this 1st day of February 1905.

Number, Rank, and Name—7383, Private Ernest Hope.
Age—23 years and 7 months.
Height—5 feet 3¾ inches.
Colour of—Complexion fair; hair brown; eyes brown.
Trade—Sailor.
Date of Enlistment—24th January 1901.
Place of Enlistment—West Hartlepool, County Durham.
Parish and County in which born—Leeds, Yorkshire.
Date of desertion or absence—28th January 1906.
Place of desertion or absence—Lucknow.
Marks—*Nil.*
Under six years' service.

C. L. MATTHEWS, Captain and Adjutant,

for Lieut.-Col.,

Commanding 1st Battalion, Durham Light Infantry.

THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 2nd February 1906.

No. 29.—Captain E. Bisset, I.M.S., assumed charge of the civil medical duties of Kohat District on the forenoon of the 22nd of January 1906, relieving Lieuenant-Colonel J. W. Rodgers, I.M.S.

No. 30.—Lieutenant-Colonel J. W. Rodgers, I.M.S., made over charge of the duties of Superintendent, Kohat Jail, to Captain E. Bisset, I.M.S., on the forenoon of the 22nd January 1906.

By order, etc.,

F. H. HUMPHRYS,

Assistant Secretary to the Chief Commissioner, North-West Frontier Province.

The 3rd February 1906.

No. 31.—Notification No. 26-N., dated the 7th June 1905, regarding the grant of 15 days, privilege leave to Captain J. F. Finnis, I. A., Commandant, Kurram Militia, and Notification No. 151, dated the 10th June 1905, appointing Captain G. Chrystie, I. A., to officiate as Commandant of that Corps, are hereby cancelled.

By order, etc.,

WALTER VENOUR, Major,
Staff Officer to the Chief Commissioner,
North-West Frontier Province.

The 3rd February 1906.

No. 32.—Bhai Lehna Singh, Munsif, is appointed to officiate as an Extra Assistant Commissioner, and is posted to the Bannu District, where he assumed charge of his duties on the forenoon of the 23rd January 1906.

By order, etc.,

F. W. JOHNSTON,
Secretary to the Chief Commissioner,
North-West Frontier Province.

PUBLIC WORKS DEPARTMENT, PUNJAB.

Irrigation Branch.

NOTIFICATION.

Dated the 31st January 1906.

No. 338-*I.F.*—Whereas it appears to the Honourable the Agent to the Governor General and Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely for the Paharpur Canal from R. D. 5,000' to R. D. 95,000' it is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of section 6 of Act I of 1894, and under section 7 of the said Act the Deputy Commissioner of Dera Ismail Khan is hereby directed to take order for the acquisition of the said land.

Specification of Land.

District.	Tahsil.	Mauzah.	Area in acres.	Direction.	Places where the plans may be inspected.
Dera Ismail Khan.	Dera Ismail Khan.	Bilot	27·00	A strip of land of varying width—General direction from East to West.	Office of Executive Engineer, 1st Division, Lower Jhelum Canal, at Rasul, and of Deputy Commissioner, Dera Ismail Khan District.
		Dhakki	32·09		
		Tirgarh	9·14		
		Kotla Lodian.	49·71		
		Saidowali	34·94		
		Kathgarh	60·28		
		Bigwani	22·41		
		Paharpur	58·31		
		TOTAL	293·81		

J. J. MULLALY,
Joint Secretary for Irrigation, North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

MORTUARY RETURN FOR THE MONTH OF DECEMBER 1905.

Deaths registered from different causes in each district of the North-West Frontier Province during the month of December 1905.

Districts.	Population according to the Census of 1901.	Births.	Deaths.	Birth-rate *per mille* per annum.	Death-rate *per mille* per annum.	Cause of Deaths. Cholera. Males.	Cholera. Females.	Cholera. Total.	Small-pox. Children under one year. Males.	Children under one year. Females.	One to under ten years. Males.	One to under ten years. Females.	Ten and over ten years. Males.	Ten and over ten years. Females.	Total of small-pox.	Plague. Males.	Plague. Females.	Plague. Total.
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Hazára	555,919	1,631	1,197	35	27	...	...	...	2	1	3	2	2	2	12	...	...	...
Pesháwar	753,437	2,593	2,468	41	39	...	...	...	13	9	23	44	2	1	92	...	..	..
Kohát	205,195	812	668	47	33	...	...	..	...	...	...	...	...	...	...	.	...	...
Bannu	227,264	939	723	49	37	...	...	...	...	...	.	...	...	...	...	.	...	..
Dera Ismail Khan.	248,929	900	782	43	37	...	.		...	...	...	...	...	.	...	..	...	...
TOTAL	1,990,744	6,875	5,838	41	35	...	...	...	15	10	26	46	4	3	104	...	...	...
Total in previous month	...	5,767	4,384	35	27	4	1	5	3	7	8	7	2	1	28	..	...	...
Total in same month of past year	...	7,288	5,868	43	35	...	...	...	8	12	27	29	23	10	109	...	...	...

Districts.	Fever. Males.	Fever. Females.	Fever. Total.	Dysentery and Diarrhœa. Males.	Dysentery and Diarrhœa. Females.	Dysentery and Diarrhœa. Total.	Respiratory Disease. Males.	Respiratory Disease. Females.	Respiratory Disease. Total.
2	21	22	23	24	25	26	27	28	29
Hazára	392	381	773	1	4	5	13	18	31
Pesháwar	1,089	953	2,042	14	1	15	49	41	90
Kohát	335	257	592	1	1	2	3	1	4
Bannu	247	268	515	4	5	9	7	7	14
Dera Ismail Khan.	258	294	552	11	9	20	11	14	25
TOTAL	2,345	2,159	4,504	31	20	51	83	81	164
Total in previous month	1,677	1,621	3,298	30	24	54	42	52	94
Total in same month of past year	2,416	2,237	4,653	28	20	48	42	28	70

Districts.	Injuries. Suicide. Males.	Suicide. Females.	Suicide. Total.	Wounding. Males.	Wounding. Females.	Wounding. Total.	Accidents. Males.	Accidents. Females.	Accidents. Total.	Snake-bite and killed by wild beasts. Males.	Snake-bite and killed by wild beasts. Females.	Snake-bite and killed by wild beasts. Total.	All other Causes. Males.	All other Causes. Females.	All other Causes. Total.	Total Deaths from all Causes. Males.	Total Deaths from all Causes. Females.	Total Deaths from all Causes. Total.
2	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47
Hazára	...	...	...	3	...	3	13	4	17	...	...	..	183	173	356	612	585	1,197
Pesháwar	...	..	..	7	2	9	8	4	12	...	...	...	116	92	208	1,315	1,153	2,468
Kohát	..	...	...	...	...	..	1	...	1	...	...	..	42	27	69	382	286	668
Bannu	..	..	...	3	...	3	...	1	1	...	1	1	114	66	180	375	348	723
Dera Ismail Khan.	...	...	..	...	...	..	4	..	4	...	...	...	94	57	151	408	374	782
TOTAL	...	...	...	13	2	15	26	9	35	...	1	1	549	415	964	3,092	2,746	5,838
Total in previous month	...	...	...	14	5	19	16	9	25	4	...	4	470	387	857	2,270	2,114	4,384
Total in same month of past year	1	...	1	10	1	11	9	7	16	...	...	...	522	438	960	3,086	2,782	5,868

Remarks by the Administrative Medical Officer, North-West Frontier Province.

Six thousand eight hundred and seventy-five births were registered in the Province during the month of December 1905, giving a birth-rate of 41 *per mille* of population. Of the total number of births, 3,861 were boys and 3,041 girls.

The total number of deaths registered from all causes in the Province during the month of December 1905 was 5,838 against 4,384 in the previous month and 5,868 in the corresponding month of the past year, giving an annual death-rate of 35, 27 and 35 *per mille* of population per annum, respectively.

There was not a single death registered under the head of cholera. From small-pox 104 deaths were registered against 28 in the previous month and 109 in the corresponding month of the past year.

There was not a single death registered from plague.

From fevers 4,504 deaths were registered against 3,298 in the previous month and 4,653 in the corresponding month of the last year; dysentery and diarrhœa 51 against 54; respiratory disease, 164 against 94; suicide *nil* against *nil*; wounding 15 against 19; accidents 35 against 25; snake-bite and killed by wild beasts 1 against 4; and from all other causes 964 against 857 in the past month and 960 in the corresponding month of the last year.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, N.-W. F. Province.

Peshawar, the 3rd February 1906.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Statement showing the number of Births registered according to classes in the Districts of the North-West Frontier Province during the month of December 1905.

1	2	3			4			5			6			7			8	9
Number.	Districts.	Christians.			Hindus.			Mahomedans.			Other Classes.			Total.			Birth-rate *per mille* per annum.	Number.
		Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	Hazára	...	...	...	37	34	71	845	708	1,553	1	6	7	883	748	1,631	35	1
2	Pesháwar	...	...	...	43	45	88	1,425	1,052	2,477	19	9	28	1,487	1,106	2,593	41	2
3	Kohat	...	...	...	7	3	10	466	336	802	...	...	...	473	339	812	47	3
4	Bannu	...	...	...	55	42	97	466	376	842	...	...	...	521	418	939	49	4
5	Dera Ismail Khan	...	...	...	66	70	136	430	332	762	1	1	2	497	403	900	43	5
	TOTAL	...	...	...	208	194	402	3,632	2,804	6,436	21	16	37	3,861	3,014	6,875	41	

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshawar, the 3rd February 1906.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 20th January 1906.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of Death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	...	1	1	1	1	...	...	...	...	1	...	...	...	...	...	...	...	15	15	1
2	Hazára	Nawashahr	4,114	2	1	3	5	1	4	...	2	...	1	...	...	...	2	...	1	1	38	63	2
3	Hazára	Buffa	7,029	5	5	10	3	1	2	...	...	...	1	...	...	...	2	1	...	1	74	22	3
4	Hazára	Haripur	5,578	5	3	8	3	1	2	...	...	...	2	...	...	...	1	...	...	...	75	28	4
5	Peshâwar	Peshâwar	73,343	27	24	51	81	39	42	...	9	...	21	3	13	1	34	8	8	16	36	58	5
6	Kohat	Kohat	18,092	4	9	13	7	3	4		...	...	4	...	...	...	3	2	2	4	37	20	6
7	Bannu	Bannu	10,070	8	6	14	7	6	1	...	...	...	4	1	1	...	1	2	.	2	72	36	7
8	Bannu	Lakki	5,218	4	5	9	1	...	1	...	...	...	...	...	...	...	1	...	1	1	90	10	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	11	17	28	21	14	7	...	1	...	15	1	3	...	1	2	3	5	52	39	9
10	Dera Ismail Khan	Kulachi	9,125	2	2	4	3	1	2	...	...	...	2	...	...	...		...	1	1	23	17	10
..		TOTAL	164,251	68	73	141	132	67	65	...	12	...	51	5	17	1	46	15	16	31	45	42	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 20th January 1906.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 141 births were registered (68 males and 73 females), giving a birth-rate of 45 *per mille* of population; 132 deaths were registered (67 males and 65 females), giving a death-rate of 42 *per mille* of population.

Peshawar, the 3rd February 1906.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

TREASURE TROVE.

NOTICE.

Under section 5 of India Act, VI of 1878, notice is hereby given to all whom it may concern that on or about the 13th July 1904, certain treasure consisting of 4 golden mohors, valued at R100, 2 small golden coins valued at R15-10-0, 12 silver rupees valued at R5-8-0 and silver pieces (small) valued at 8 annas was found hidden underneath the ground in the Forests of Mahagon, Taluka Kelwa Mahim, District Thana. All persons claiming the said treasure, or any part thereof are hereby required to appear personally or by Agent before the Mamlatdar of Mahim on the 1st June 1906 at 11 A.M. when the Mamlatdar will proceed to hold an enquiry in accordance with the provisions of the Act.

F. ANDERSON,
Collector, Thana.

CAMP VADA,
The 27th January 1906.

TREASURE TROVE.

NOTICE.

Under section 5 of India Act, VI of 1878, notice is hereby given to all whom it may concern that on or about the 21st June 1905, certain treasure consisting of whole rupees 29 and half rupee 1, in old coins, valued at R17-14-3 was found hidden underneath the ground in the village of Pargaon, Taluka Kelwa Mahim, District Thana. All persons claiming the said treasure, or any part thereof are hereby required to appear personally or by agent before the Mamlatdar of Mahim on the 1st June 1906, at 11 A.M. when the Mamlatdar will proceed to hold an enquiry in accordance with the provisions of the Act.

F. ANDERSON,
Collector, Thana.

CAMP VADA,
The 27th January 1906.

TREASURE TROVE.

NOTICE.

Under section 5 of India Act, VI of 1878, notice is hereby given to all whom it may concern that on or about the 25th July 1905, certain treasure consisting of 1 copper pot valued at R0-2-6, 1 golden *Tam* (piece, valued at R24-3-0 and 3 silver *Vakdya* (armlet) valued at R0-9-0 was found hidden underneath the ground in the Vadi of Ramchandra Dhondeo Dalvi at Mahim, Taluka Kelve Mahim, District Thana. All persons claiming the said treasure, or any part thereof are hereby required to appear personally or by Agent before the Mamlatdar of Mahim on the 1st June 1906 at 11 A.M. when the Mamlatdar will proceed to hold an enquiry in accordance with the provisions of the Act.

F. ANDERSON,
Collector, Thana.

CAMP VADA,
The 27th January 1906.

TREASURE TROVE.

NOTICE.

It is hereby notified under section 5 of the Indian Treasure Trove Act, VI of 1878, that on or about the 13th September 1905 treasure consisting of 30 gold coins worth R10-8-0 were found in Survey No. 346 (Government) of Vathalur village, Pullampet Taluk, by three females named Nagi, Gangi and Venkati while digging.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of Cuddapah in his office at Cuddapah on June 30th in view to the matter being enquired into and determined according to law.

————

for Collector.

CUDDAPAH,
The 1st February 1906.

ORDNANCE DEPARTMENT.

Northern Circle.

NOTIFICATION.

The 31st January 1906.

No. 1.—The undermentioned Officer is granted eight months' combined leave out of India from the 15th March to the 14th November 1906, *viz.*, privilege leave from the 15th March to the 13th May 1906, and leave on private affairs from the 14th May to the 14th November 1906:—

Lieutenant-Colonel J. D. H. Waller, R.A., Deputy Inspector General of Ordnance, Pension Service 29th year commenced 9th October 1905.

K. S. DUNSTERVILLE, Colonel, R.A.,
Acting Director General of Ordnance in India.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 2nd February 1906.

No. 90.—Mr. H. Mayston, Superintendent, 2nd grade, is granted privilege leave for three months, under Article 260 of the Civil Service Regulations, in combination with furlough for nine months, under Articles 233 and 308 (*b*), with effect from the forenoon of the 26th January 1906.

S. H. C. HUTCHINSON,
Director-General of Telegraphs.

The 7th February 1906.

No. 91.—Offices reported opened and closed during the week ending 3rd of February 1906.

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Calcutta Pathariaghata	Bengal	1st February	Opened.
Fanda-Uk	Eastern Bengal	30th January	Ditto.
Marichikaddi	Ceylon	1st February	Ditto.
	Railway Telegraph Offices.		
Cawnpore Ganges Bridge (Right Bank.)	Oudh and Rohilkhand Railway	1st February	Ditto.
Manpur-Nagaria	Rohilkhand-Kumaon Railway	25th January	Ditto.

A. L. H. PALMER,
Offg. Director, Traffic Branch.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 2nd February 1906.

No. 368-*Ap.*—Mr. K. Appleby is appointed sub. *pro tem.* superintendent of post offices, 5th grade, with effect from the 25th December 1905 and until further orders, *vice* Mr. A. C. Firth retired.

This is in modification of Notification No. 81-Ap., dated 12th January 1906.

The 6th February 1906.

No. 412-*Ap.*—Babu Amulya Nath Roy, B.A., officiating superintendent of post offices, 5th grade, is confirmed in that appointment, with effect from the 1st February 1906.

Babu Suresh Chandra Gupta, M.A., is appointed to act as superintendent of post offices, 5th grade, during the absence on deputation of Mr. W. J. O'Grady or until further orders.

The 7th February 1906.

No. 425-*Ap.*—Babu Mukand Behari Lal, superintendent of post offices, 3rd grade, is granted an extension of privilege leave for one month, with effect from the 23rd January 1906.

A. U. FANSHAWE,
Director-General of the Post Office of India.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 6th February 1906.

No. 68.—The undermentioned officer has been granted an extension of furlough by the Secretary of State for India :—

Mr. R. Barton, Assistant Comptroller, Military Accounts Department, Secunderabad Division, for nine months.

The 9th February 1906.

No. 69.—Lieutenant H. C. Szczepanski, 33rd Punjabis, Assistant Military Accountant, 2nd class, is granted combined leave out of India (p. a.) for 8 months, the first 60 days being privilege leave and the remaining period leave under the leave rules of 1886 for the Indian Army—Pension service 9th year, commenced 8th January 1906.

H. F. S. RAMSDEN, Colonel,
Officiating Accountant General, Military Department.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

I. The following alterations have been made in the text-books prescribed under heading "Permanent subjects" for the M. A. Examination in 1906 and 1907:—

(*a*) Instead of Davidson's "Introduction to the Old Testament" Professor Driver's "Introduction to the Literature of the Old Testament" has been prescribed.

(*b*) Instead of Ewald's "History and Antiquities of Israel" James Robertson's "Early History of Israel" and Wade's "History of Israel" have been prescribed.

II. The 16th of April 1906, being Easter Monday, the forthcoming F. E. and L. M. S. Examinations instead of being held on that date will be held on the 17th April 1906 and following days.

C. LITTLE,
Offg. Registrar.

SENATE HOUSE,
The 8th February 1906.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 8th February 1906.

No. 144.—The following promotion is made with effect from the 30th January 1906, *vice* Mr. G. Archer, Sub-Assistant Superintendent, 2nd grade, deceased.

Mr. D. K. Rennick, Sub-Assistant Superintendent, 3rd grade, to be Sub-Assistant Superintendent, 2nd grade.

F. B. RENNY-TAILYOUR, Et. Lieut.-Col., R.E.,
for Surveyor General of India.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1905 the price of these articles will be as follows :—

Quinine	1-pound tin,	R16,	or post-free,	R16-8
	½	,,	R8	,,	R8-6
	¼	,,	R4	,,	R4-6
Cinchonidine	1	,,	R12	,,	R12-8
	½	,,	R6	,,	R6-6
	¼	,,	R3	,,	R3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers, and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates :—

1 lb tin	R16	or post-free	R16-8
½ lb ,,	R8	,,	R8-6
¼ lb ,,	R4	,,	R4-4

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 9th February 1906.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th February 1906.

	Total amount of notes in Circulation.			Reserve. Coin and Bullion. In India.				In England.		In Transit between India and England.		Securities (purchase price).		Total.	Remarks.
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Other Silver Bullion (Ingot Reserve).	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R	R (b)	R	(a) Nominal value—R 10,20,81,500
Calcutta	1,02,10,000	16,61,12,960	17,63,22,960	1,96,34,790	*4,48,36,920	8,62,909	...	9,06,75,006	...	1,50,00,000	93,45,000	(a) 9,99,99,946	2,00,00,000	30,03,54,571	(b) " " R 2,13,54,697
Allahabad	...	1,99,36,520	1,99,36,520	70,79,940	25,63,470	...	...	...	...	...	...	...	...	96,43,410	
Lahore	...	2,95,79,410	2,95,79,410	42,96,473	61,82,865	...	...	...	...	...	...	...	...	1,04,79,338	
Bombay	2,42,62,910	8,71,74,920	11,14,37,830	1,49,39,614	2,03,56,186	73,07,536	...	...	...	...	1,37,55,000	...	...	5,63,58,336	
Karachi	...	1,15,41,620	1,15,41,620	14,03,380	5,14,170	...	...	...	...	...	...	...	...	19,17,550	
Madras	54,38,220	4,16,93,655	4,71,31,875	60,56,985	35,69,295	...	...	...	...	...	...	...	...	96,26,280	
Calicut	...	11,78,860	11,78,860	5,08,515	66,780	...	...	...	...	...	...	...	...	5,75,295	
Rangoon	...	1,83,60,880	1,83,60,880	2,12,54,785	30,19,155	...	...	...	...	...	...	...	...	2,42,73,940	
	3,99,11,130	37,55,78,825	41,54,89,955	7,51,74,482	8,11,00,841	81,70,445	...	9,06,75,006	...	1,50,00,000	2,31,00,000	9,99,99,946	2,00,00,000	41,32,28,720	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			29,61,235	*Deduct*—Amount due on Bills drawn by one circle on another										7,00,000	
Total Circulation R			41,25,28,720	Total Reserve R										41,25,28,720	

There was no transfer of Gold between the Paper Currency Reserve and the Gold Reserve Fund during the week ending 7th February 1906.

A. F. COX,
Head Commissioner of Paper Currency.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either directly or through the following or any other booksellers :—

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Mr. E. A. Arnold, 41 and 43, Maddox Street, Bond Street, W. London.
Messrs. Constable & Co., 16, James Street, Hay Market, W. London.
Messrs. Kegan Paul, Trench, Trübner & Co., Charing Cross Road, London.
Mr. Bernard Quaritch, 15, Piccadilly, London.
Messrs. P. S. King & Son, 2 and 4, Great Smith Street, Westminster.
Messrs. H. S. King & Co., 65 Cornhill, and 9, Pall Mall, London.
Messrs. Grindlay & Co., 54, Parliament Street, London, S. W.
Mr. Otto Harrassowitz } Leipzig.
Mr. Karl Hiersemann }
Messrs. R. Friedlander & Sohn, Berlin, W. N. Carlstrasse, 11.
Mr. Ernest Leroux, 28, Rué Bonaparte, Paris.
Mr. Martinus Nijhoff, Hague, Holland.
Mr. B.H. Blackwell, 50 and 51, Broad Street, Oxford.
Messrs. Deighton Bell & Co., Cambridge.
Mr. Rudolf Haupt, Halle-A.-S. Germany.

AGENTS IN INDIA.

Messrs. Thacker, Spink & Co., Calcutta and Simla.
Messrs. Newman & Co., Calcutta.
Messrs. R. Cambray & Co., Calcutta.
Messrs. S. K. Lahiri & Co., Calcutta.
Evelyn, Hubert & Co., 149, Dhurrumtollah Street, Calcutta.*
Messrs. Higginbotham & Co., Madras.
Messrs. V. Kalyanarama Iyer & Co., Madras.
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Mrs. Radhabai Atmaram Sagoon, Bombay.
Mr. Sunder Pandurang, Bombay.
Superintendent, American Baptist Mission Press, Rangoon.
Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore.
Mr. N. B. Mathur, Superintendent, Nazair Kanun Hind Press, Allahabad.
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Manager, Educational Book Depôts, Nagpur and Jubbulpore.*
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Mr. T. K. Seetharama Aiyar, Kumbakonam.*
Lala Debi Prasad, Vakil and Manager of Law Press, Cawnpore.*
Superintendent, Basel Mission Book and Tract Depository, Mangalore.*
Messrs. P. Varadachary & Co., Madras.*
The Mercantile Mission Branch, Calicut.*
Mr. H. Dowman (late Extra Assistant Superintendent, Survey of India), Allahabad.*
Mr. H. Liddell, Printer, etc., 7, South Road, Allahabad.*

* Agents for sale of the Legislative Department publications

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Books and Acts required for the public service should be obtained through Local Governments to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agents of the particular Government under whose orders they were originally issued.

The amounts within parentheses are for packing and postage.

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

Table showing effect of legislation in the Governor General's Council during 1905. 3*p*. (1*a*.)

List of General rules and orders under Statutes and General Acts in force in British India corrected up to 30th June 1905. R1 8*a*. or 2*s*. 3*d*. (2*a*. 6*p*.)

The Transfer of Property Act, 1882 (IV of 1882) as modified up to the 1st December 1905. As. 15 (2*a*.)

HOME DEPARTMENT.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India—Serum-Therapy of Plague in India; Reports by Mr. W. M. Hafekine, C.I.E., and various officers of the Plague Research Laboratory, Bombay. Edited with an introduction by Lieutenant-Colonel W. B. Bannerman, M.D., B.Sc., F.R.S.E., I.M.S. New series, No. 20. Super Royal 4-to. Board. 14*a*. or 1*s*. 4*d*. (3*a*.)

List of the more important Libraries in India. Foolscap. Stitched. 8a. or 9*d*. (1*a*.)

Memorandum on the Age Tables and Rates of Mortality of the Indian Census, 1901. By G. F. Hardy, Esq. Foolscap. Board. 12*a*. or 1*s*. 2*d*. (3*a*.)

Quarterly List of Officers in the Departments of the Government of India. January to March 1906. Foolscap. Paper cover. 4*a*. or 5*d*. (1*a*.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on the standarddisation of Anti-Typhoid vaccine. By Captain, G. Lamb M.D., I.M.S., and Captain W. C. B. Forster, M.B., D. P. H., I.M.S. New series, No. 21. Super Royal 4-to Board. 6*a*. or 7*d*. (3*a*.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Report of the Indian Survey Committee, 1904.—Part I—The Report. Foolscap. Board. R2 or 3*s*. (5*a*.) Part II—Appendices. R4-8*a*. or 6*s*. 9*d*. (6*a*.) Complete R6-8*a*. or 9*s*. 9*d*. (11*a*.)

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Report on the Administration of the Civil and Military Station of Bangalore for the year 1904-05. Foolscap. Limp cover. As. 8 or 9*d*. (2*a*.)

Summary of remarks on the Kharif crops of the North-West Frontier Province for 1905. Foolscap. Paper cover. As 4 or 4*d*. (1*a*.)

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Statistics Compiled from the Finance and Revenue Accounts of the Government of India. Receipts and disbursements of Home and Indian Accounts. From 1st April 1896 to 31st March 1904. Foolscap. Board. R2 or 3*s*. (10*a*.)

COMMERCE AND INDUSTRY.

Variations in India Price Levels since 1861 expressed in Index numbers. Foolscap. Board. As. 12 or 1*s*. (3*a*.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Accounts of the Trade carried by rail and river in India in the official year 1904-05 and the four preceding years, 17th issue. Foolscap. Board. R1 or 1*s*. 4*d* (6*a*.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in October—November 1905. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*. each.)

Sea-borne Trade and Navigation of British India for November—December 1905. No. 8 and No. 9 of 1905-1906. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*. each.)

Accounts of the Trade of the Portuguese Possessions in India in the year 1903-04 and the four preceding years. Foolscap. Paper cover. 2*a*. or 3*d*. (1*a*.)

Accounts of the External Trade of British India for the Month of August—September 1905. No. 5 and No. 6 of 1905-1906. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*. each.)

Tariff Schedules, 1906. Royal 8vo. Stitched. As. 6 or 7*d*. (1*a*.)

Report of the Committee on Indian Trade Statistics, 1905. Foolscap. Board. R1 or 1*s*. 6*d*. (3*a*.)

Annual statement of the Coasting Trade and Navigation of British India in the year ending March 31, 1905. Super Royal. Board. 39th issue. R2 or 3*s*. (8*a*.)

MILITARY DEPARTMENT.

The Quarterly Indian Army List for January 1906. Royal 8vo. Paper cover. R2 12*a*. or 3*s*. 3*d*. (6*a*.)

List of Light Houses and Light Vessels in British India including those in the Gulf of Aden as existing on the 30th June 1905. Royal 8vo. Board. R1 or 1*s*. 6*d*. (2*a*.)

LIST OF BOOKS PUBLISHED FROM SEPTEMBER TO DECEMBER 1905.

LEGISLATIVE DEPARTMENT.

The Indian Railways Act, 1890 (Act IX of 1890), as modified up to 1st June 1905. R1-2*a*. (2*a*.)

The Central Provinces Land Revenue Act, 1881 (XVIII of 1881), as modified up to the 1st March 1905. R1-2*a*. (2*a*.)

Act No. XIII of 1859 (an Act to provide for the punishment of breaches of contract by Artificers, Workmen and Labourers in certain cases), as affected by Act No. XVI of 1874. Anna 1-9. (1*a*.)

The Excise Act, 1896 (XII of 1896), as modified up to 1st August 1905. 8*a*. (1*a*.)

The Whipping Act, 1864 (Act No. VI of 1864), as modified up to the 1st August 1905. 3a. 6p. (1a.)

The Indian Registration Act, 1877 (Act III of 1877), as modified up to the 1st August 1905. 11a. or 1s. (2a.)

The Indian Evidence Act, 1872 (Act No. 1 of 1872), as modified up to the 1st September 1905. R1 or 1s. 6d. (2a.)

The Indian Stamp Act, 1899 (II of 1899) as modified up to 31st August 1905. As. 15 or 1s. 4d. (2a.)

HOME DEPARTMENT.

Imperial Library List of Additions, Third Series, with subject index. Nos. 10, 11, 12, 13. Super Royal 4to. Paper cover. 8a. or 9d. (2a.) each.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.—Snake Venoms in Relation to Hæmolysis by Captain George Lamb, M.D., I.M.S. New Series No. 17. Super Royal 4to. Limp cover. 6a. or 7d. (2a.)

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The Languages of India, being a reprint of the Chapter on Languages by Dr. G. A. Grierson, C. I. E., Ph.D., D.Litt., C.S., to the report on the Census of India, 1901, together with the Census Statistics of Language. Foolscap. Paper cover. R2 or 3s. (3a.)

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DEPARTMENT OF REVENUE AND AGRICULTURE.

Records of the Botanical Survey of India. Vol. IV. No. 2. An Epitome of the British Indian Species of Impatiens by Sir J. D. Hooker, G.C.S.I., C.B., F.R.S., Part II. Royal 8vo. Paper cover. 3a. or 4d. (1a.)

Report of the Chief Inspector of Mines in India for the year ending 31st December 1904. Foolscap. Limp. 12a. or 1s. 2d. (2a.)

Flora of the Upper Gangetic Plain and of the Adjacent Siwalik and Sub-Himalayan Tracts by J. F. Duthie, Esq., B.A., F.L.S. (Caprifoliaceæ to Campanulaceæ). Vol. I, Part II. Royal 16mo. Paper cover. R1-8a. or 2s. 3d. (1a.)

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History of Services of Officers holding appointments in offices under the control of the Government of India, Finance Department. Corrected 1st July 1905. Royal 8vo. Board. 12a. or 1s. (2a.)

List of Officers appointed by the Government of India in the Finance Department corrected to September, October 1905.

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COMPTROLLER GENERAL.

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Accounts of the External Land Trade of British India for the months of March and April 1905. No. 12 of 1904-05. Nos. 1 and 2 of 1905-06. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.) each.

Statistics of Cotton Spinning and Weaving in the Indian Mills in April and May 1905, and in the corresponding month of 1903-04. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*.) each.

Review of the Trade of India in 1904-05. Foolscap. Paper cover. 8*a*. or 9*d*. (2*a*.)

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Judicial and Administrative Statistics of British India for 1903-1904 and preceding years. Foolscap. Board. R2 or 3*s*. (10*a*.)

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Statistics of Cotton Spinning and Weaving in the Indian Mills in June 1905 and in the three months April to June 1905, compared with the corresponding period of 1903 and 1904. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*.)

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Accounts of the External Trade of British India for the month of July 1905. No. 4 of 1905-1906. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in July, August and September 1905. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*.) each.

Accounts of the Trade of the French Possessions in India in the year ending 31st March 1905 and the four preceding years. 2*a*. or 3*d*. (2*a*.)

Agricultural Statistics of India for the years 1899-1900 to 1903-1904 in 2 Volumes. R3 8*a*. or 5*s*. 3*d*. (12*a*.)

COMMERCE AND INDUSTRY.

Administration Report of the Indian Telegraph Department for 1904-1905. Foolscap. Limp cover. 8*a*. or 9*d*. (2*a*.)

ACCOUNTANT GENERAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal corrected to 1st July 1905 in 2 parts. Royal 8vo. Board. **Part I.** R3 or 4*s*. 6*d*. (7*a*.) **Part II.** R2 or 3*s*. (5*a*.) Complete. R5 or (*a*.)

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The Quarterly Indian Army List for July 1, 1905 and October 1905. Royal 8vo. Paper cover. R2-12*a*. or 3*s*. 3*d*. (6*a*.) each.

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Classified List and Distribution Return of Establishment of the Military Works Services corrected up to 30th June 1905. Super Royal 4to. Paper cover. 4*a*. or 5*d*. (1*a*.)

History of the Hyderabad Contingent by Major R. G. Burton, 1905. Royal 8vo. Cloth. R3 or 4*s*. 6*d*. (6*a*.)

Return of Wrecks and Casualties in Indian Waters for the year 1904. R1 or 1*s*. 6*d*. (3*a*.)

RAILWAY BOARD.

Administration Report on the Railways in India for the Calendar year 1904. Foolscap. Limp. R2 or 2*s*. 8*d*. (7*a*.)

Classified List of the Subordinate Establishment corrected up to 30th June 1905. Royal 8vo. Paper cover. 4*a*. or 5*d*. (1*a*.)

Railway Board Classified List of State Railway Establishment and Distribution Return of Establishment of all Railways. Corrected up to 30th June 1905. R1 or 1*s*. 6*d*. (2*a*.)

Histories of Railway Projects including Tramways, corrected up to 30th June 1905. Foolscap. Paper cover. R2 or 2*s*. 8*d*. (3*a*.)

PUBLIC WORKS DEPARTMENT.

Public Works Department Classified List and Distribution Return of Establishment. Corrected up to 30th June 1905. R1 or 1*s*. 6*d*. (2*a*.)

Administration Report of the Telegraph Department for 1903-04. Foolscap. Paper cover 8*a*. or 6*d*. (2*a*.)

Public Works Department Classified List of the Subordinate Establishment corrected to 30th June 1904. Royal 8vo. Paper cover. 4*a*. or 5*d*. (1*a*.)

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SOCIETY'S PUBLICATIONS.

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Memoirs, Nos. 1, 4, 5. 1905 @ R1-8.
" No. 2. 1905 @ R1.
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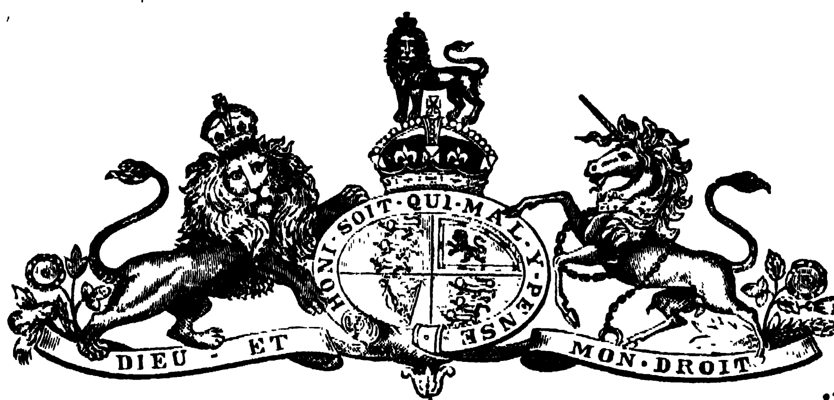
BIBLIOTHECA INDICA.

A Lower Ladakhi Version of the Kesar Saga. Fasc. 1 @ R 1.
Catasahasrikaprajnaparamita. Fasc. 10 & 11 @ 6*a*.
Catapatha Brahamana. Vol. 2. Fasc. 1, 2, 3, Vol. 3, 7 @ 6*a*.
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Mahabhasyapradipodyota. Vol. 3. Fasc. 3, 4 @ 6*a*.
Kala Viveka. Fasc. 7 @ 6*a*.
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Godadhara Paddhati. Fasc. 1 @ 6*a*.
Saddarsana Samuiccaya. Fasc. 1 @ 6*a*.
Tantra Vartika (English). Fasc. 5 @ 12*a*.
Nityacaraprodipah. Fasc. 7 @ 6*a*.
Chaturvarga Chintamani. Vol. 4. Fasc. 5 @ 6*a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST July TO 31st December 1905.

Monthly Weather Review, January to June 1905. (Illustrated by 8 plates) Quarto. Paper cover. R1 per month.

Monthly Weather Review, July, 1905. (Illustrated by 8 plates) Quarto. Paper cover. Re. 1.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 10, 1906.

☞ **Separate paging is given to this Part in order that it may be filed as a separate compilation.**

PART III.

Advertisements and Notices by Private Individuals and Corporations.

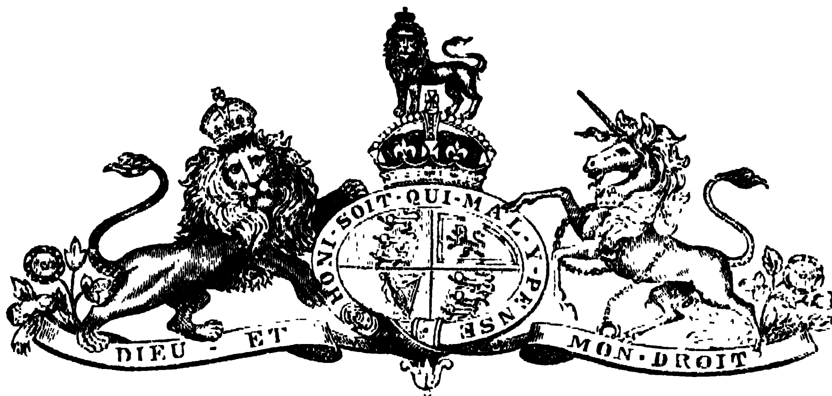
Estate A. G. H. Roberton, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims having the late Alexander Gordon Hamilton Roberton, late of 4, Lyon's Range, Calcutta, who died at Bombay on 20th August 1905, Letters of Administration to whose Estate have been granted to George Roberts Johnston, Esq., of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 8th March next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

G. R. JOHNSTON,
Administrator to Estate A. G. H. Roberton, deceased.

CALCUTTA;
The 25th January 1906.



SUPPLEMENT TO

The Gazette of India.

No. 6.} CALCUTTA, SATURDAY, FEBRUARY 10, 1906.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs., on Thursday, the 8th February 1906, based on the India Daily Weather Reports of the period.

During the week under review the weather has again been unsettled over north-west India, and showers have been received at some central stations and in west Bengal. On February second a small storm lay over the central Punjab, and on that and the two following days snow and rain was received over the western Himalayas and some rain over the submontane districts. Murree, during this disturbed period, received 0·55", Simla 1·07", Rawalpindi 0·54" and Cherat, Peshawar, Multan, Lahore, Sialkot, Ludhiana, Ambala, Dehra Dun and Roorkee small amounts. On the 5th, 6th and 7th the weather was fine in the north-west, but on the 8th another burst of unsettled weather occurred, when rain was received over almost all parts of the Punjab (except Delhi), the North-west Frontier Province, the west of Rajputana and Gujarat. The amount received was about half an inch at Chakrata, Simla, Murree, Cherat and Peshawar, and about one quarter of an inch at Ludhiana, Sialkot, Rawalpindi, Jodhpur, Mount Abu, Bhuj and Deesa. Rain was also reported during the week from the area including the south and east of the Central Provinces and Chota Nagpur, where Raipur reported 0·54" and Chaibassa and Chanda about 0·20" on the 4th; Sambalpur 1·07", Chaibassa 0·09", Ranchi 0·27" and Balasore 0·18" on the 5th; Chaibassa 0·90" and Ranchi and Hazaribagh 0·25" on the 6th; and Ranchi 0·29" on the 7th. Finally light rain was received over parts of Assam and Upper Burma on the 6th and 7th.

The rainfall table hence shows actually or practically no rain over Burma, the Delta of Bengal, Bihar, the Cawnpore division of the Gangetic Plain, the Jubbulpore division of the Central Provinces, the Central India Plateau and the whole of the Peninsula. Elsewhere more or less rain has been received—the average actual fall for the week ranging from 1·04" in the Ranchi sub-division and 0·85" in the Simla sub-division to 0·12" in Assam and 0·14" in Kathiawar. The week's rainfall exceeded the normal in the Simla, Ranchi, Raipur, Indore (where, however, the total was unimportant) and Rajkot sub-divisions and the North-West Dry division. The seasonal condition shows a change in Kathiawar but otherwise there has been no important alteration since last week.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	RAINFALL DATA FOR WEEK ENDING ON 8TH FEBRUARY 1906.			RAINFALL DATA FROM 1ST DECEMBER 1905 TO 8TH FEBRUARY 1906.			SEASONAL PERCENTAGE DEPARTURE FROM NORMAL.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9	10
		Inches.	Inch.	Inch	Inches.	Inches.	Inches.		
1(a). Bay Islands .	Port Blair .	0	0·12	—0·12	15·01	7·78	+ 7·23	+ 93	+ 96
1. Burma Coast (Rangoon).	...	0	0·11	—0·11	1·52	0·72	+ 0·80	+111	+149
2. Burma Wet (Bhamo).	...	0·03	0·03	0	1·54	0·66	+ 0·88	+133	+140
3. Burma Dry (Mandalay).	...	0	0	0	1·41	0·42	+ 0·99	+236	+236
4. Delta of Bengal .	Narayanganj	0·03	0·16	—0·13	1·21	1·13	+ 0·08	+ 7	+ 22
	Calcutta .	0	0·14	—0·14	1·22	0·72	+ 0·50	+ 69	+110
5. Brahmaputra Valley (Sibsagar).	...	0·12	0·23	—0·11	1·40	1·52	— 0·12	— 8	— 1
6. Himalayas and Sub-Himalaya, East.	Dinajpur .	0	0·15	—0·15	0·54	0·84	— 0·30	— 36	— 22
	Darbhanga .	0	0·13	—0·13	0·20	0·06	— 0·67	— 70	— 65
	Bahraich .	0	0·30	—0·30	0·61	1·07	— 1·06	— 63	— 55
7. Indo-Gangetic Plain, East.	Burdwan .	0·01	0·07	—0·06	2·62	0·48	+ 2·14	+446	+537
	Patna .	0·02	0·09	—0·07	0·71	0·87	— 0·16	— 18	— 12
8. Himalayas and Sub-Himalaya, West.	Simla .	0·85	0·81	+0·04	6·83	5·24	+ 1·59	+ 30	+ 35
	Ludhiana .	0·31	0·39	—0·08	1·93	3·31	— 1·38	— 42	— 45
9. Indo-Gangetic Plain, West.	Cawnpore .	0	0·18	—0·18	0·13	1·34	— 1·21	— 90	— 89
	Lahore .	0·07	0·20	—0·13	0·36	1·88	— 1·52	— 81	— 83
10. N.-W. Dry Area (Bikaner).	...	0·26	0·20	+0·06	1·37	1·28	+ 0·09	+ 7	+ 3
11. Baluchistan (Quetta)	...	0·57	0·67	—0·10	5·83	3·32	+ 2·51	+ 76	+ 98
12. East Coast, North	Waltair .	0	0·03	—0·03	0·05	1·17	— 1·12	— 96	— 96
	Cuttack .	0·06	0·08	—0·02	1·38	0·70	+ 0·62	+ 82	+ 94
13. East Satpuras .	Ranchi .	1·04	0·08	+0·96	3·00	0·56	+ 2·44	+436	+308
	Raipur .	0·43	0·05	+0·38	0·50	0·62	— 0·12	— 19	— 88
	Jubbulpore .	0	0·11	—0·11	0·34	1·14	— 0·80	— 70	— 67
14. Central India Plateau	Jhansi .	0·02	0·11	—0·09	0·23	1·34	— 1·11	— 83	— 83
	Jaipur .	0·02	0·03	—0·01	0·02	0·79	— 0·77	— 97	—100
	Indore .	0·09	0·03	+0·06	0·10	0·49	— 0·39	— 80	— 98
15. West Coast . .	Calicut .	0	0·13	—0·13	2·11	3·04	— 0·93	— 31	— 27
	Bombay .	0	0	0	0·28	0·15	+ 0·13	+ 87	+ 87
16. Gujarat . .	Ahmedabad	0	0·03	—0·03	0·04	0·13	— 0·09	— 69	— 60
	Rajkot .	0·14	0·03	+0·11	0·20	0·18	+ 0·02	+ 11	— 60
17. West Satpuras (Akola).	...	0	0·02	—0·02	0·26	0·81	— 0·55	— 68	— 67
18. Deccan . .	Bellary .	0	0	0	1·23	0·57	+ 0·66	+116	+110
	Bijapur .	0	0·05	—0·05	0·85	0·32	+ 0·53	+166	+215
	Hyderabad	0	0·02	—0·02	2·34	0·15	+ 2·19	+1460	+1700
19. South India . .	Mysore .	0	0	0	0·66	0·30	+ 0·30	+120	+120
	Madura .	0	0·11	—0·11	1·71	3·02	— 1·31	— 43	— 41
20. East Coast, South (Madras).	...	0	0·19	—0·19	5·26	11·03	— 5·77	— 52	— 51

W. L. DALLAS,

for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,

Secretary to the Government of India.

SIMLA:

The 8th February 1906.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 3rd February 1906.

Burma.—Akyab received 35 cents of rain and Bhamo and the Northern Shan States 7 cents and 9 cents, respectively, during the week. Reaping of wet weather paddy is practically completed in Lower Burma. Threshing and winnowing are completed in some districts and are progressing in others in Upper Burma. Reaping of wet weather paddy is now completed in three more districts and in the Southern Shan States and threshing has been completed in Myitkyina. Sowing of dry weather paddy is completed in Tavoy and Katha and transplanting has commenced in the latter district. Reaping of jowar is completed in the Monywa sub-division and has commenced in Yinmabin sub-division of Lower Chindwin. Sowings of island crops, gram and beans have been completed in Myingyan. The condition of the standing crops is good and crop prospects are favourable. The price of paddy has risen slightly in Rangoon, Pegu, and Prome and fallen considerably in Myitkyina and slightly in four other districts.

Eastern Bengal and Assam.—The weather is seasonable. There was slight rain in Malda and in most of the Assam districts during the week. Pruning of tea is in progress. Harvesting of winter rice is nearly finished. Sowing of spring crops continues The outturn of winter rice and the prospects of other crops are generally fair. Lands are being prepared for early rice and jute. Fodder is insufficient in parts of Mymensingh and the Khasi and Jaintia hills. Prices of common rice: Sibsagar 13; Dinajpur 11½; Chittagong, Silchar, and Tejpur 11; Malda, Rampur Boalia, and Bogra 10½; Jalpaiguri, Rangpur, Barisal, Rangamati, Gauhati, Nowgong, and Tura 20; Comilla and Sylhet 9¾; Pabna 9⅜; Dacca, Faridpur, Noakhali, Dhubri, and Dibrugarh 9; and Mymensingh 8 seers per rupee.

Bengal. There was general rain in the Province except in a few districts. The fall was for the most part light. Sugarcane-pressing is going on. The recent rain has done some good to the standing spring crops, but more rain is needed in some of the Bihar districts Prospects are generally fair. Fodder is reported to be insufficient in parts of the Darbhanga district only. The water-supply is sufficient. The price of common rice is high in most of the districts of the Burdwan and Presidency Divisions and also in Monghyr and Purnea. It is especially high in Jessore and Khulna where common rice is selling at between 7 and 9 seers a rupee.

United Provinces.—Rain fell during the week in all except three districts of the Provinces and with beneficial results to the standing crops in Saharanpur, Muzaffarnagar, Shahjahanpur, Pilibhit, Kheri, Benares, Jaunpur and Basti. Rain is urgently needed in Mainpuri, Hardoi, and Sitapur where none fell during the week and in Moradabad, Bareilly, Bulandshahr, Aligarh, Agra, Farrukhabad, Budaun, Rae Bareli, Fatehpur, Allahabad, Cawnpore, Bundelkhand and Rampur where the fall has so far been insufficient Considerable damage to crops by hail is reported from parts of Farrukhabad, Sitapur, and Banda, and hail, frost and insects have slightly injured the crops in eight other districts. The want of fodder is being felt in twenty-one districts and specially in Aligarh where the cattle are being fed on leaves of trees and in Hamirpur where they are being fed on chopped thorn bushes. Prices continue high all over the Provinces and are rising in Meerut, Muttra, Agra, Budaun, Sitapur, Fatehpur, Allahadad, Jaunpur, Jhansi and Rampur. The total number of persons on relief in Muttra, Jhansi, Jalaun, and Cawnpore at the end of the week was 96,147.

The weekly report on the famine and scarcity is as follows:—The average rainfall in distressed districts was Jalaun, Jhansi and Cawnpore each one cent, Muttra seventeen cents. The condition of unirrigated crops in parts of Jalaun is not so bad as reported last week. Scarcity of fodder continues and distress is increasing in Jalaun where cases of emaciation from want of food are becoming noticeable; generally the condition of the people is fair. Prices are rising slightly in Jhansi and Muttra. The numbers on relief are now:—workers Jalaun 30,000, Jhansi 11,000, Muttra 7,000, Cawnpore 6,000; on gratuitous relief:—Jalaun 23,000, Jhansi 5,000, Muttra 5,000, total workers 63,000; on gratuitous relief 33,000, grand total 96,000. Test works in Unao opened on the 1st instant are not attracting workers.

Punjab.—There was slight rainfall in all districts except Rohtak and Gurgaon. Prices continue to show a tendency to rise; wheat is rising in Gurgaon, Jullundur, Ferozepore, Sialkot, Mianwali, Lyallpur and Multan and falling in Rawalpindi. Pressing of sugarcane continues in Jullundur and Sialkot. Sowings of extra spring crops are proceeding. The

standing crops have benefitted by the recent rain, but more is very urgently wanted throughout the Province. The condition of irrigated crops is generally fair but of unirrigated below average to poor and in the Delhi Division bad. Wheat has been damaged by white ants in Gurgaon: turnips by *tela* (an insect), in Multan; and rape by frost in Gurgaon and Lahore. Cattle are in impoverished condition in Gurgaon, Delhi, Sialkot, and Mianwali owing to the want of sufficient and proper food. Fodder is scarce except in Rawalpindi, Lyallpur and Multan; the leaves of trees and prickly shrubs and sugarcane heads are being substituted for fodder. The water supply is poor in Delhi and Lahore.

North-West Frontier Province.—Rain varying from one inch in Hazara and half an inch in Peshawar to slight showers elsewhere has fallen all over the Province and has benefitted the standing crops, but more is urgently needed in Kohat, Bannu and Dera Ismail Khan. The prospects of irrigated crops are good and of unirrigated poor in Dera Ismail Khan and good or fair elsewhere. The water supply is ample. Fodder is sufficient except in the Daman tract of Dera Ismail Khan. Prices:—wheat 12 to 15; gràm 14 to 20; maize 16 to 20; and bajra 14 to 16 seers per rupee. The steady drain of food grains across the border and down country is causing prices to rise.

Jammu.—Slight rain fell during the week. Prices are rising. Prices:—wheat 12½ to 20 and maize 16 to 28 seers per rupee. The condition of the standing crops is good. Fodder is sufficient. The recent rain has been beneficial to the standing crops.

Kashmir.—The weather is snowy and intensely cold. Prices are stationary.

Rajputana.—There was no rain except insignificant showers in parts of Marwar. The spring crops are being watered or weeded but the cultivated area is generally restricted. Slight damage from frost is reported from Kotah, Jhalawar, and Ajmer. The condition of cattle is poor in North Mewar, Jaipur, Kishangarh, Karauli, Alwar, Bharatpur, and parts of Marwar, Tonk and Kotah; in these tracts and in Dholpur and Ajmer-Merwara pasturage and fodder are very insufficient. The water-supply is failing in Kotah, Jhalawar, and Dholpur. Prices have risen by 1¼ and 2⅜ seers per rupee in Mewar and Jhalawar, respectively, and by half a seer per rupee in Marwar, Sirohi, Shahpura, and Merwara district; elsewhere prices are practically steady. The numbers on famine relief are:—Ajmer-Merwara 46,119; Native States 28,540; test works—North Mewar 1,989, Shahpura 545, Tonk 827, Jaipur 3,319, Alwar 2,438; on gratuitous relief—North Mewar 427; grand total 84,204 or an increase of 8,708.

The weekly report on the famine and scarcity is as follows:—Ajmer-Merwara—on works Ajmer 15,388, Merwara 16,309; on gratuitous relief—Ajmer 6,805, Merwara 7,617, total 46,110 or an increase of 3,814. Prices:—Ajmer 10¾, and Merwara 10⅝ seers per rupee. The people are resorting freely to the works. There is no wandering or large influx of foreigners. A few cases of emaciation are reported. Clothing is being distributed from charitable funds. Native States:—Marwar—on works 2,956, on gratuitous relief 2,031, total 4,987; Kishangarh—on works 2,619, on gratuitous relief 2,390, total 5,009; Karauli—on works 3,862, on gratuitous relief 1,484, total 5,346; Bharatpur—on works 9,030, on gratuitous relief 2,031, total 11,061; Dholpur—on works 1,446, on gratuitous relief 691, total 2,137. Prices:—Marwar 11⅝, Kishangarh 12, Karauli 9½, Bharatpur 11¼, Dholpur 13, seers per rupee. Distress is severe in Central Bharatpur and is increasing in Karauli, but relief arrangements in both States are adequate as also elsewhere.

Central India.—There was partial rain in Baghelkhand and Malwa during the week. Irrigation of spring and harvesting of autumn crops are in progress. The standing crops are fair in Bhopal, Malwa, and Bhopawar; average in Bundelkhand; indifferent in Baghelkhand; and in worst condition in one pergana of Indore. Irrigated spring crops are normal in parts of Gwalior. The probable outturn is fair in Bhopal, Bhopawar and Indore; and below average in Baghelkhand, Bundelkhand, and Malwa. Crops have been slightly damaged in parts of Gwalior, Bhopal, Bundelkhand, and Malwa. Spring crops are suffering in some parts of Bhopawar, and Indore for want of moisture. Agricultural stock is bad in parts of Gwalior and in north of Bundelkhand. Pasturage is bad in parts of Gwalior and scarce in north of Bundelkhand. Prices are rising in Gwalior, Bhopal, Bhopawar, Indore, and in parts of Malwa; are steady in Bundelkhand; and continue high in Baghelkhand. Opium has been slightly damaged by frost in one pergana of Gwalior.

The general position in Gwalior and Bundelkhand is unaltered. The prices of staple food grains in Bundelkhand vary from 12 to 13½ seers per rupee. The numbers on works are:—Gwalior 24,000, on gratuitous relief 3,000, total 27,000. In Datia, Samthar, Baoni, Charkhari, Bijawar, Chhatarpur and Jagirs the numbers on works are 15,500, on gratuitous relief 2,500, total 18,000, grand total 45,000.

Central Provinces.—The weather has been generally cloudy. Mandla, Raipur, and Bilaspur received over ½ an inch of rain and these and the previous weeks showers have been beneficial to late sown crops. Hail which fell in Mandla, Narsinghpur, Chindwara

and Nagpur is reported to have caused no appreciable damage to crops. Slight damage is reported to spring crops by cloudy weather from Raipur and by frost from Seoni and Hoshangabad. The harvesting of spring crops is in progress in eleven districts; the wheat and linseed crops promise nearly a normal outturn in the Central Provinces as a whole; in Berar the spring crops are poor. The price of wheat has fallen slightly in the important wheat growing districts; gram has risen by 2 seers per rupee in Mandla and by 4½ seers in Chanda; elsewhere prices are steady or fluctuate slightly. Owing to short crops in the United Provinces and Rajputana all prices are very high and considerably higher than those ruling at this time last year.

Baroda.—For week ending 27th January. The numbers were as follows:—on works 2,866; on gratuitous relief 172; total 3,038.

Bombay.—During the past week there was very slight rain in parts of Karachi, Larkana and Upper Sind Frontier, elsewhere there was none. Damage to spring crops from frost is again reported from Hyderabad and Panch Mahals. Water in irrigation tanks and wells is deficient in the affected districts and irrigated crops are withering in parts of Ahmednagar. Steps are being taken to improve the water-supply as already reported and several borings in Ahmednagar have been successful. Picking of cotton still continues in parts of Sind, Gujarat, and the Karnatak. The condition of cattle continues to deteriorate in the affected parts of the Deccan, Southern Maratha Country, and the Karnatak, elsewhere their condition is generally satisfactory except in Karachi. Cattle are still sent from the East Deccan and the Karnatak districts for grazing into Moglai but are returning for want of fodder and water. Sale of old and useless cattle for low prices continues. Plough cattle are insufficient in Ahmednagar. Scarcity of fodder is felt in some districts; there is a brisk demand for grass imported into the Deccan and the Karnatak by Government agency; *kadbi* (juar stalks) is still being imported from Moglai into Ahmednagar. The increase in prices of staple grains remains from 20 to 80 per cent. over the normal in the Deccan and Karnatak; a moderate increase is also maintained in the Konkan Relief works have been opened in Belgaum, Ahmednagar, and the Southern Maratha Country and are about to be started in Bijapur. The daily average numbers on relief works for the week ending 27th January were:—Belgaum 2,733; Sholapur 266; Sangli 126; dependants:—Belgaum 596: Sholapur 46 The numbers on test works are still increasing and on the last day of the week were:—Ahmednagar 415; Sholapur 767; Satara 422; Bijapur 1,298; Belgaum 266; Jath 134; Aundh 90; total 3,392. There is a large increase in the daily average numbers on gratuitous relief except in Ahmednagar; the numbers were:—Ahmednagar 2,890; Poona 1,315; Bijapur 2,378; Belgaum 3,209; Jath 758; Daphlapur 50, total 10,610. A poor-house has been opened in Belgaum. The increase in numbers on relief is due to the return of emigrants and to deterioration in the condition of labourers and cultivators, but the demand for work at famine wages is still not keen. In Nasik and Poona ordinary works are in progress and takavi and water-supply works are sufficient to meet the present demand. Emigration from the affected tracts continues but is decreasing. There is no aimless wandering and no emaciation is reported.

Hyderabad.—Rainfall—3 cents. The spring harvest is in progress in twenty-seven talukas. Late rice sowings continue in seventeen talukas. Fodder scarcity exists in twenty-seven talukas and water scarcity in sixteen villages. The attendance on works in the affected talukas amounted to 1,276 persons. The price of jowar has risen from a half to four seers per rupee in twenty talukas and fallen from one to two seers in four. Prices—wheat 9½; coarse rice 7⅛; and jowari 15⅛ seers per rupee.

Mysore.—Prices are generally steady. Crops are in fairly good condition and have been harvested in some parts of the Province. Ploughing operations have begun. Prospects are generally fair. Cattle are healthy. Water and fodder are generally available except in parts of Mysore, Hassan, Shimoga and Chitaldrug.

Coorg.—Picking of coffee and threshing of rice continue Prices of food grains are normal. Water and fodder are sufficient.

Madras.—There was no rain during the week. Irrigation supplies are insufficient in parts of the Circars, Bellary, Anantapur, and the Central and Southern Districts. Ploughing, sowing, weeding, and transplanting are in progress. The standing crops are generally fair but some in parts of Bellary, Salem, Coimbatore, Tanjore, and Malabar require more rain and some in parts of Madura and Tinnevelly are withering. Harvests continue with outturn poor to normal and bumper. Pasture is sufficient everywhere except in parts of the Circars and the Deccan. Fodder is scanty in parts of Godavari, South Arcot, Coimbatore, and Tanjore. The condition of cattle is generally good. The price of rice is stationary in eight districts; has fallen in eight; and has slightly risen in seven. The prices of millets have fluctuated as follows:—ragi is stationary in five districts; has fallen in seven; and has slightly risen in nine. Cholam is stationary in four districts; has fallen in six; and has slightly risen in four. Cumbu is stationary in two districts; has fallen in eight; and has slightly risen in five.

J. WILSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA
FINANCE DEPARTMENT

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees]

	In the ten months, April to January, of									
	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06
SEA CUSTOMS										
IMPORTS										
Special Import Duties										
Arms, ammunition, and military stores	3,03	3,03	2,85	2,65	2,35	2,87	2,92	2,79	3,53	3,38
Liquors—										
Ale, beer, porter, cider and other fermented liquors	1,53	1,48	1,61	1,68	1,68	1,80	2,04	2,12	2,35	2,47
Spirits and liqueurs	48,96	50,01	52,92	53,62	53,13	53,91	58,04	61,99	63,02	66,41
Wines	3,36	2,95	3,14	2,94	2,93	2,89	3,31	3,09	3,05	3,26
Opium	3	4	2	3	2	3	3	3	3	3
Petroleum	34,97	40,52	36,93	33,44	39,46	44,83	44,07	34,52	37,81	31,70
Sugar (countervailing duties, 1899)	—	—	—	6,08	15,72	29,79	16,80	2,10	11	1
Sugar (countervailing duties, 1902)	—	—	—	—	—	—	3,26	18	9	1
General Import Duties										
Articles of food and drink (excluding sugar)	12,42	12,42	11,79	12,16	13,89	12,96	12,20	12,89	15,04	10,05
Sugar (ordinary duties)	13,08	18,90	16,45	14,80	24,39	25,78	21,60	24,06	27,47	30,15
Chemicals, drugs, medicines and narcotics, and dyeing and tanning materials	7,78	8,78	8,86	8,43	8,94	9,90	9,88	11,39	11,23	11,85
Cotton manufactures—										
Piece goods, grey	43,00	36,.6	38,33	40,97	39,74	42,84	43,83	36,98	46,77	53,53
" white	16,95	14,67	14,01	15,40	15,97	23,30	13,86	16,20	22,73	24,14
" coloured	17,38	11,39	15,95	20,09	10,60	20,21	18,87	22,86	26,40	27,73
Other goods	1,53	1,31	1,53	2,40	2,20	2,48	2,05	3,19	4,46	4,99
Metals and manufactures of—										
Silver, bullion and coin	26,67	35,43	26,56	19,60	9,88	25,37	31,92	32,64	33,59	22,04
Other metals and manufactures of metals	17,24	18,60	16,63	13,61	18,05	19,44	25,10	27,24	30,01	25,90
Oils (excluding petroleum)	1,32	2,12	1,50	1,12	1,29	1,60	1,22	77	80	1,07
Manufactured articles	44,30	37,10	40,79	45,96	48,80	51,90	51,10	58,96	69,32	69,81
Raw materials and unmanufactured articles	7,76	7,44	7,10	4,67	8,57	7,89	7,52	7,55	8,40	9,99
TOTAL IMPORTS	3,01,31	3,02,45	2,96,97	2,99,64	3,23,61	3,79,79	3,69,62	3,61,55	4,06,21	4,04,52
EXCISE DUTY ON COTTON GOODS	9,17	8,79	11,08	11,01	9,67	14,29	14,11	16,21	18,24	21,46
EXPORT DUTIES—										
Rice and Rice-flour	48,49	41,18	69,94	61,10	58,59	61,46	82,85	78,45	89,23	78,53
LAND CUSTOMS AND MISCELLANEOUS	5,21	6,07	4,78	5,92	6,45	7,10	6,93	7,65	8,20	7,37
GRAND TOTAL	3,64,18	3,58,49	3,82,77	3,77,67	3,98,32	4,62,64	4,73,51	4,63,86	5,21,88	5,11,88
Provincial distribution of Imports and Exports										
Bengal — Imports	1,12,77	1,06,38	1,12,41	1,22,64	1,28,98	1,39,93	1,35,19	1,24,11	1,44,54	1,46,29
Bengal — Exports	10,77	9,14	16,99	16,56	17,49	12,02	12,76	13,44	16,07	19,45
Bombay — Imports	1,25,58	1,26,08	1,17,37	1,05,73	1,10,32	1,39,44	1,43,08	1,41,07	1,54,36	1,53,91
Bombay — Exports	2,14	2,21	2,94	2,08	2,37	1,98	2,86	2,03	1,98	1,54
Sind — Imports	19,84	19,75	18,69	21,70	28,87	41,21	33,26	26,95	32,11	35,45
Sind — Exports	45	63	1,28	94	79	1,80	1,16	1,12	1,50	1,42
Madras — Imports	23,26	27,10	23,50	25,66	27,21	32,69	31,57	34,05	35,64	31,60
Madras — Exports	6,30	6,75	3,07	5,03	2,10	4,90	5,90	8,15	6,12	3,55
Burma — Imports	19,86	23,14	25,00	22,91	28,23	26,52	25,92	35,37	39,56	37,27
Burma — Exports	28,83	22,45	45,06	36,49	35,84	40,76	60,17	53,72	63,56	52,57

FREDERICK NOËL-PATON
Director-General of Commercial Intelligence

W. S. MEYER
Secretary to the Government of India

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 8th February 1906.

The following statement of plague seizures and deaths reported in India during the week ending the 3rd February 1906, is published for general information:—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	86	71
		Dholera Port	...	...	...
		Ahmedabad City	B., B. & C. I.	...	...
		Gogo Port	...	...	...
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	1	...
		Kaira District	„ „	87	47
		Broach Port	„ „	...	...
		Broach District	„ „	7	2
		Mahikantha State	„ „	...	...
		Rewakantha State	„ „	4	1
		Surat Town and Port	„ „	...	...
		Bulsar Port	„ „	1	1
		Surat District	„ „	...	...
		Panch Mahals District	„ „	26	16
		Jhara Port	...	...	...
		Utan „	B., B. & C. I. & B.-G.-J.-P.	...	...
		Vesava „	„ „	...	...
		Kolva „	B., B. & C. I.	...	...
		Trombay „	G. I. P.	...	...
		Tarapur „	B., B. & C. I.	...	...
		Manori „	„ „	...	...
		Mahim „	„ „	...	...
		Dhanu „	„ „	...	...
		Bhiwndi „	G. I. P.	...	...
		Aghashi „	B., B. & C. I.	4	1
		Shirgaon „	„ „	...	...
		Bassein „	„ „	3	3
		Kalyan „	G. I. P.	...	...
		Thana „	„	3	3
		Bandra „	„	2	...
		Umbergaon Port	B., B. & C. I.	...	...
		Kon „	...	...	...
		Thana District	G. I. P. & B., B. & C. I.	3	4
	Central.	Poona City	S. M. & G. I. P.	2	2
		Poona District	„ „	2	...
		Satara „	S. M.	108	79
		Khandesh District	...	241	144
		Ahmednagar „	...	18	10
		Nasik „	...	41	24
		Sholapur Town	...	2	1
		Sholapur District	G. I. P., S. M. & Barsi	8	5

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Southern.	Alibag Port		2	1
		Mora "		...	...
		Panvel "		3	4
		Eshoi "		...	...
		Roha "		...	...
		Ashtami "		...	...
		Revdanda "		...	...
		Kolaba District	G. I. P.	18	15
		Ratnagiri Port		...	...
		Vizedrug "		...	...
		Harnai "		...	...
		Rajapur "		...	...
		Vengurla "		...	...
		Jaitapur "		...	...
		Dabhal "		...	...
		Joigad "		...	...
		Deoagad "		...	...
		Ratnagiri District		...	...
		Belgaum "	S. M.	49	86
		Hubli Town		6	6
		Dharwar District	S. M.	45	53
		Karwar Port		...	...
		Kumta "		...	...
		Kanara District		7	5
		Bijapur District		4	6
		Savantvadi State		...	...
	Sind	Karachi Town and Port	N. W.	9	7
		Karachi District	"	...	...
		Hyderabad Town	"	...	...
		Hyderabad District	" & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Sukkar District	"	...	...
		Khairpur State	"	...	...
	Political charges.	Akalkot State		19	13
		Aundh "		...	...
		Phaltan "		...	...
		Tuna Port		...	...
		Mandvi "		...	...
		Mundra "		...	...
		Jukau "		...	...
		Cutch State		...	...
		Cambay "	B., B. & C. I.	...	...
		Savanur "		...	...
		Bhor "		...	...
		Mongrol Port		...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Mahuwa Port	. . . . . .	...	...
		Jafrabad „	. . . .	22	13
		Verawal „	. . . .	...	...
		Vawania „	. . . .	...	...
		Kathiawar Agency . . .	B., B. & C. I., Morvi & B.-G.-J.-P.	16	14
		Kolhapur Town . . .	S. M.	18	12
		Kolhapur and Southern Mahratta Country	„	132	114
		Sachin State	B., B. & C. I.	...	...
		Rewakantha State . . .	. . . .	...	...
		Dharampur State . . .	. . . .	...	...
		Srivardhan Port . . .	. . . .	...	...
		Murud „ . . .	. . . .	...	...
		Barimandla „ . . .	. . . .	...	...
		Nandgaon „ . . .	. . . .	...	...
		Majagoan „ . . .	. . . .	...	...
		Rajapuri „ . . .	. . . .	...	...
		Janjira State	. . . .	2	1
		Velan Port	. . . .	...	...
		Dwarka „	. . . .	2	...
		Baroda City	B., B. & C. I.	...	...
		Bet Port	. . . .	...	...
		Baroda State	B., B. & C. I	57	43
		Satara „	. . . .	1	1
		Jath „	. . . .	...	...
		Surat „ . .	B., B. & C. I.	...	...
		Aden . . .	. . . .	...	...
			TOTAL .	1,061	788
Madras Presidency.		Salem Town	Madras	...	...
		Salem District	„	1	1(a)
		Anantapur District . .	„	...	...
		Bellary Town	„	...	...
		Bellary Cantonment . .	S. M.	...	...
		Bellary District . . .	„ & Madras . . .	29(b)	24(a)
		Coimbatore Town . . .	Madras	...	...
		Coimbatore District . .	„ S. I. & Nilgiri . .	4	3
		North Arcot „	S. I. & Madras	3(c)	4(c)
		Madras City	. . . . . .	16	13
		South Arcot District . .	S. I. & Madras	5(a)	4
		Kurnool „	„	...	...
		Nilgiris „	. . . .	2(a)	1
		Cuddalore Port . . .	„	...	...
		Mangalore Port . . .	. . . .	1	1
		Tinnevelly District . .	„	...	...
		Malabar „	Madras	...	...
		Cuddapah „	. . . .	...	...

(a) One imported. (b) Three imported. (c) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Madura District	...	...	...
		Vizagapatam Port	...	...	...
		Vizagapatam District	...	...	...
		Ganjam District	...	...	...
		Ermala Port	...	...	...
		South Canara District	...	...	...
		Chingleput District	S. I. & Madras	...	...
		Godavari "	Madras	...	...
		Cannanore Port	...	...	...
		Tanjore District	S. I.	...	...
		Trichinopoly "	...	...	...
		Cochin State	...	...	...
		Bimlipatam Port	...	...	...
		Calingapatam Port	...	...	...
		Coconada "	...	...	...
		Gopalpore "	...	...	...
			TOTAL	61	51
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	33(a)	31
		Jessore District	B. C.	...	...
		Murshidabad District	"	...	...
		Khulna District	"	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
		Burdwan "	E. I.	...	...
		Howrah Town	...	...	...
		Howrah District	E. I.	...	...
		Hooghly District	"	1	1
		Birbhum "	"	...	...
		Bankura "	B. N.	...	...
	Patna	Champaran District	B. & N.-W.	11	14
		Chapra Town	"	...	...
		Saran District	"	383	2[illegible]4
		Gaya Town	E. I.	18	18
		Gaya District	"	29	31
		Muzaffarpur District	B. & N.-W.	39	40
		Muzaffarpur Town	"	...	...
		Darbhanga Town	...	56	52
		Darbhanga District	B. & N.-W.	263	188
		Shahabad "	E. I.	64	49
		Patna City	"	47	47
		Dinapore	"	...	...
		Patna District	"	303	224
	Bhagalpur	Monghyr Town	"	43	43
		Monghyr District	"	183	157
		Bhagalpur Town	"	25	24
		Bhagalpur District	" & B. & N.-W.	6	2
		Sonthal Parganas District	"	3	3

(a) One imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BENGAL.	Chota Nagpur	Palamau District . . .	. . . .	10	8
		Gangpur State . . .	. . . .	...	...
		Manbhum District . . .	. . . .	...	...
		Purulia	. . . .	...	...
		Singhbhum District . .	E. I.	...	...
		Hazaribagh " . . .	"	...	...
	Orissa	Cuttack District . . .	B.-N. R.	...	...
			TOTAL .	1,517	1,216
EASTERN BENGAL AND ASSAM.	Rajshahi .	Pabna District	B. N.	...	...
	Dacca .	Dacca Town	. . . .	...	...
		Faridpur District . . .	B. N.	...	...
			TOTAL	...	...
UNITED PROVINCES.	Meerut .	Meerut City	N. W.	...	...
		Meerut Cantonment. . .	"	...	...
		Meerut District . . .	" O. & R. & E. I. . .	...	...
		Muzaffarnagar City . .	"	...	...
		Muzaffarnagar District . .	"	16	16
		Aligarh City	E. I. & O. & R. . . .	...	...
		Aligarh District . . .	. . . .	...	...
		Saharanpur City . . .	. . . .	6	5
		Hardwar Union . . .	O. & R. & N. W. . . .	..	...
		Roorkee Town . . .	" " . . .	...	..
		Saharanpur District . .	" " . . .	26	11
		Bulandshahr " . .	E. I. & O. & R . . .	2	1
		Dehra Dun " . .	B. & N. W. & O. & R. . .	3	2
	Agra .	Etawah City	E. I.	...	...
		Etawah District . . .	"	10	10
		Fatehgarh	B., B. & C. I.	...	...
		Farrukhabad Town . . .	" "	...	...
		Farrukhabad District . .	" "	31	29
		Mainpuri " . .	E. I.	16	10
		Agra City	B., B. & C. I., G. I. P. & E. I. .	...	.
		Agra District	" " " . .	...	...
		Etah "	. . . .	...	...
		Hathras City	. . . .	...	...
		Muttra District . . .	. . . .	...	...
		Muttra City	. . . .	...	.
	Rohilkhand	Bareilly City	R. & K. & O. & R. . . .	1	1
		Bareilly District . . .	" " . . .	1	2
		Shahjahanpur District . .	" " . . .	12	8
		Shahjahanpur City . .	" " . . .	...	..
		Budaun District . . .	. . . .	...	...
		Bijnor Town	. . . .	...	..
		Bijnor District . . .	O. & R.	71	71
		Moradabad City . . .	. . . .	...	...
		Moradabad District . .	. . . .	8	8
		Pilibhit District . . .	. . . .	17	12

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Allahabad	Allahabad City	E. I.	11	11
		Allahabad District	,, & O. & R	5	5
		Cawnpur City	E. I., O. & R., B., B. & C. I & G. I. P. (I. M. Sec.).	135	131
		Cawnpur District	,, ,, ,, ,,	19	18
		Fatehpur ,,	E. I.	7	3
		Banda ,,	G. I. P. (I. M. Sec.) & E I. R.	11	11
		Jhansi City	,, ,,	...	...
		Jhansi District	G. I. P. (I. M. Sec.)	...	...
		Hamirpur ,,	,, (,,)	...	...
		Jalaun ,,	,, (,,)	2	2
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	,, ,,	3	3
		Benares District	,, ,, ,, & E. I.	16	9
		Ballia ,,	,,	224	196
		Jaunpur City	O. & R.	...	...
		Jaunpur District	,, & B. & N. W.	23	12
		Ghazipur ,,	E. I. & B. & N. W.	37	26
		Mirzapur City	,,	...	...
		Mirzapur District	,, & O. & R.	...	...
	Gorakhpur	Azamgarh City	,, ,,	...	...
		Azamgarh District	,, ,,	235	168
		Gorakhpur City	,,	27	27
		Gorakhpur District		59	49
		Basti District	,,	154(a)	125(a)
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal Dis iot		...	...
	Lucknow	Unao District	O. & R., & B. & N. W.	54	54
		Lucknow City	,, ,, & R. K.	...	...
		Lucknow District	,, ,,	32	32
		Hardoi ,,	,,	50	48
		Rae Bareli ,,	,,	31	31
		Sitapur ,,		13	13
		Kheii ,,		18	18
	Fyzabad	Bahraich District	B. & N. W.	47	38
		Gonda ,,	,,	13	10
		Partabgarh ,,	O. & R.	23	19
		Sultanpur ,,	,,	17	14
		Ajodhia	,,	...	...
		Fyzabad City	,,	...	...
		Fyzabad District	,,	27	23
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	,, & O. & R.	79	79
			TOTAL	1,595	1,381

(a) Figures for 2 weeks ending 3rd February 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB	Delhi	Gurgaon District	B., B & C. I.	...	...
		Hissar „	„ & N. W.	3	5
		Karnal „	E. I.	62	66
		Simla „	S. K.	...	...
		Delhi „		3	2
		Ambala „	N. W. & E. I.	41	25
		Rohtak „	N. W.	7	7
		Ludhiana District	N. W.	12	6
	Jullundur	Jullundur „	„	11	9
		Hoshiarpur „		58	57
		Ferozepur „	N. W.	23	19
		Kangra „		...	...
	Lahore	Amritsar City		15	14
		Amritsar District	N. W.	8	8
		Gurdaspur „	„	80	76
		Lahore City	„	1	...
		Lahore District	„	(a)13	(a)11
		Gujranwala District	„	14	14
		Sialkot „	„	63	62
		Montgomery „	„	...	...
	Rawalpindi	Rawalpindi District	„	...	...
		Gujrat „	„	3	3
		Shahpur „	„	5	2
		Attock	„	...	...
		Jhelum	„	...	1
	Multan	Lyallpur District	„	...	...
		Mianwali „	„	...	...
		Patiala City	Rajpura-Bhatinda (N. W. Ry.).	2	2
		Patiala State	N. W., E. I., B., B. & C.I. & J.B.	(a)167	(a)158
		Kapurthala State		26	23
		Nalagarh State		...	...
		Jind „		(b)2	(b)1
		Kalsia „		(a)13	(a)11
		Nabha „		...	...
			TOTAL	632	582
BURMA	Pegu	Rangoon Town		25	26
		Pegu District		...	...
		Tharrawaddy District		7	7
		Prome „		...	...
		Hanthawaddy District		6	3
	Irrawaddy	Bassein		...	...
		Maubin District		...	.
		Henzada „		9	8
		Pyapon „		...	..
		Myaungmya „		...	..
	Tenasserim	Toungoo District		5	5
		Moulmein Town		...	...
		Tavoy District		.	...
		Thaton „		...	.

(a) Figures for 2 weeks ending 3rd February 1906.
(b) Figures for week ending 27th January 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
	Mandalay	Mandalay District	. . . .	19	17
	Sagaing	Sagaing "	. . . .	...	...
	Meiktila	Myingyan "	. . . .	...	...
		Yamethin "	. . . .	7	7
		Meiktila "	. . . .	43	43
			TOTAL	121	116
Central Provinces (including Berar).	Nagpur	Nagpur City	B. N. & G. I. P.	453	445
		Nagpur District	"	30	30(*a*)
		Wardha Town	G. I. P.	...	...
		Wardha District	"	2 (*b*)	2 (*b*)
		Kamptee Cantonment	. . . .	...	...
		Kamptee Town	. . . .	...	...
		Chanda Town	. . . .	...	...
		Chanda District	G. I. P.	1 (*b*)	1 (*b*)
		Bhandara Town	B. N.	2 (*b*)	1 (*b*)
		Bhandara District	"	3 (*b*)	3 (*b*)
		Balaghat "	"	...	...
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur.	Jubbulpore Town	. . . .	...	...
		Jubbulpore Cantonment	. . . .	...	...
		Jubbulpore District	E. I. & G. I. P.	1	1
		Damoh Town	G. I. P. (I. M. Soc.)	...	...
		Damoh District	" (")	...	...
		Saugor Cantonment	" (")	...	...
		Saugor Town	" (")	...	...
		Saugor District	" (")	...	...
		Seoni "	B. N.	...	...
	Nerbudda	Mandla District	"	...	...
		Burhanpur Town	. . . .	...	...
		Nimar District	G. I. P. & B., B. & C. I.	1	2
		Hoshangabad Town	"	...	...
		Hoshangabad District	"	...	...
		Narsingpur Town	"	...	...
		Narsingpur District	"	...	...
		Chhindwara "	B. N.	25	18
	Chhattisgarh	Khandwa Town	B., B. & C. I & G. I. P.	...	...
		Betul District	. . . .	...	...
		Bilaspur Town	B., B. & C. I. & G. I. P.	...	...
		Bilaspur District	"	...	...
		Raipur "	"	...	...
		Raipur Town	. . . .	...	...
	Berar	Sambalpur District	B., B. & C. I. & G. I. P.	...	...
		Akola Town	. . . .	...	...
		Akola District	I. P.	59	37
		Buldana Town	"	...	...

(*a*) One imported. (*b*) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	Berar—contd.	Buldana District	G. I. P.	189	119
		Yeotmal Town	. . . .	...	...
		Wun District	G. I. P.	...	...
		Basim "	"	...	...
		Amraoti "	"	...	...
		Amraoti Town	. . . .	...	...
		Ellichpur District	. . . .	...	...
			TOTAL	766	659
MYSORE STATE.	...	Bangalore Civil and Military Station	S. M. & Madras	23	20
		Bangalore City	" "	25	22
		Bangalore District	" "	10	8
		Mysore City	" "	...	...
		Mysore District	" "	...	1
		Kolar "	Madras & S. M.	4	3
		Kolar Gold Fields	"	6	4
		Thumkur District	S. M.	...	...
		Shimoga "	"	34	20
		Chitaldrug "	"	5	4
		Kadur "	"	1	1
		Hassan "	"	2	1
			TOTAL	110	84
HYDERABAD STATE.	...	Aurangabad District	N. G. S.	34(a)	22(a)
		Bir "	. . . .	..	...
		Hyderabad "	N. G. S.	...	...
		Indur "	"	...	...
		Bidar "	. . . .	...	...
		Atrafi Balda	. . . .	...	...
		Usmanabad District	G. I. P. & Barsi	52(a)	30(a)
		Lingsagur "	S. M.	...	...
		Parbhani "	N. G. S.	7(a)	5(a)
		Raichur "	G. I. P. & Madras	...	...
		Gulburga "	" & N. G. S.	...	...
		Nander "	N. G. S.	...	...
			TOTAL	93	57
CENTRAL INDIA.	...	Indore City	B., B. & C. I.	...	2(b)
		Indore State	"	...	...
		Indore Residency	"	...	...
		Ujjain City	"	...	...
		Gwalior "	. . . .	...	..
		Gwalior State	B., B. & C. I. & G. I. P.	...	...
		Dhar "	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari "	" (")	...	...
		Bhopal City	. . . .	9(b)	1(b)
		Bhopal State	G. I. P.	...	...
		Guaranteed Holdings in Bhopal Agency	. . . .	...	...
		Maksudangarh State	. . . .	...	...

(a) Figures for the period from 23rd to 29th January 1906.
(b) Figures for week ending 27th January 1906.

D

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL INDIA.	...	Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	...	...
		Nimach „	„	...	...
		Rutlam City	„	...	...
		Rutlam State	„	...	
		Dewas Town		...	...
		Dewas State	G. I. P.	...	...
		Narsingarh State		...	...
		Guaranteed Holdings in Malwa Agency		...	...
		Tonk State (portion in Central India)	G. I. P.	...	...
		Rewa Town	„	...	...
		Rewa State	„	77(a)	48(a)
		Sohore State	„	...	...
		Datia City	„	...	...
		Datia State		...	...
		Sailana Town		...	...
		Sailana State	B., B. & C. I.	..	...
		Piploda District		...	...
		Bagli State		...	...
		Jhabua „	B., B. & C. I.	..	...
		Jaora „	„	...	...
		Jaora Town	„	...	...
		Agar Military Station		.	...
		Manpur		...	...
		Sitamau State		..	
		Rajgarh „		...	...
		Kurwai „		..	...
		Barwani „		...	...
		Lashkar City		...	...
			TOTAL	86	51
RAJPUTANA.	..	Bharatpur State			
		Ajmer-Merwara		..	...
		Ajmer City		...	...
		Ajmer District		...	...
		Abu Road		..	...
		Mewar State	B., B. & C. I.	1(a)	1(a)
		Partabgarh State	„	...	...
		Chitor (Udaipur State)	„	...	...
		Tonk State	„	16	13
		Marwar State (Jodhpur)	J. B.	...	..
		Jaipur City	„	...	...
		Jaipur State	„	...	...
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	...	...
		Jhallawar „		...	...
		Kotah „		...	...
		Sirohi „	B., B. & C. I.	...	...
		Shahpura ..		...	...

(a) Figures for week ending 27th January 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
RAJPUTANA.	...	Dholpur State	...	...	..
		Alwar City	...	...	...
		Alwar State	B., B. & C. I.	1(a)	1(a)
		Beawar	...	...	...
		Karauli State	...	...	...
		Banswara Town	...	...	...
		Banswara State	...	...	...
			TOTAL	18	15
KASHMIR	...	Jammu District	...	56(b)	42(b)
		Kathua "	N. W.	...	...
			TOTAL	56	42
N.-W. F. PROVINCE	...	Abbottabad Town	...	...	...
		Hazara District	...	..	...
		Peshawar Town	...	..	..
		Peshawar District	...	...	...
			TOTAL	...	...
BALUCHISTAN	...	Sonmiani	...	...	...
		Hirok	N. W.	..	...
		Sibi	"	...	..
			TOTAL	..	..
			GRAND TOTAL	6,116	5,042

(a) For week ending 27th January 1906. Imported.
(b) For 2 weeks ending 3rd February 1906.

W. S. MARRIS,
for Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Gauge	Railways.	Average earnings per mile per week: During 1st-half of 1905.	Average earnings per mile per week: During official year 1904-05.	Results of working during 1st-half of year. Mean mileage worked: 1905.	Mean mileage worked: 1906.	Total earnings for week ending: 28th January 1905.	Total earnings for week ending: 27th January 1906.	Earnings per mile open for week: 1905.	Earnings per mile open for week: 1906.	Total earnings from 1st January to: 28th January 1905.	Total earnings from 1st January to: 27th January 1906.	Increase.	Decrease.	Results of working for official year. Total earnings from 1st April to: 28th January 1905.	Total earnings from 1st April to: 27th January 1906.	Increase.	Decrease.
		R	R	Miles.	Miles.	R	R	R	R	R	R	R	R	R	R	R	R
	State and Guaranteed Railways.																
5' 6" gauge.	Bengal-Nagpur (incldg. J. G. & R. D. 2' 6")	259	199	1,958	1,994	4,79,804	5,98,000	245	300	17,82,064	22,02,000	4,19,936	...	1,53,28,548	2,00,99,000	47,70,452	...
	Bezwada extn. (Nizam's)	332	311	21	21	8,188	7,800	390	371	26,244	30,400	4,156	...	2,76,339	2,86,000	9,661	...
	Bombay, Baroda and Central India (incldg. V. W. 3' 3⅜")	794	702	504	504	3,69,585	4,01,000	733	795	14,84,386	15,17,000	32,614	...	1,49,47,879	1,57,29,000	7,81,121	...
	Eastern Bengal (incldg. 3' 3⅜" and 2' 6")	308	376	971	(a)1,235	3,79,142	5,25,000	390	425	12,84,062	18,30,000	5,45,938	.	1,62,44,939	1,81,00,000	18,55,061	...
	East Indian	744	749	1,969	2,029	15,67,182	17,85,000	736	880	63,66,452	63,67,000	548	...	6,33,15,703	6,13,99,000	...	19,16,703
	Great Indian Peninsula system	731	615	1,569	1,569	11,65,819	13,35,000	743	851	43,96,066	52,42,000	8,45,934	...	3,90,82,672	4,18,35,000	27,52,328	...
	" Agra-Delhi Chord	97	50	63	120	3,059	19,000	49	159	12,801	73,000	60,199	...	30,871	7,77,000	7,46,129	..
	" Indian Midland (incldg. Bhopal-Itársi)	185	192	924	914	1,90,149	2,31,000	206	253	7,63,119	9,28,000	1,64,881	...	76,76,366	73,55,000	...	3,21,366
	Madras	304	307	845	845	2,61,111	2,79,000	309	331	9,47,268	10,64,000	1,16,732	...	1,11,98,922	1,13,47,000	1,48,078	...
	" North-East line	283	218	494	495	1,37,621	1,20,000	278	242	4,98,497	4,51,000	...	47,497	42,53,204	53,34,000	10,80,796	...
	" West Coast extension (Calicut-Azhikal)	120	160	60	60	8,905	7,100	148	118	30,735	29,200	...	1,535	3,08,701	2,94,000	...	14,701
	North Western (incldg. K. K. Thal & N. Durgai 2' 6")	359	370	3,312	3,395	10,66,560	11,39,000	322	336	45,78,170	42,24,000	...	3,54,170	5,27,70,977	4,74,99,000	...	52,71,977
	Oudh and Rohilkhand (incldg. C. Burhwal 3' 3⅜" link)	249	243	1,240	1,240	2,70,420	4,75,000	218	383	12,47,666	14,10,000	1,62,334	...	1,28,61,108	1,27,91,000	...	70,108
	" Hardwar-Dehra	187	162	32	32	4,055	4,900	127	153	17,842	20,400	2,558	...	2,15,708	2,68,000	52,292	...
3' 3⅜" gauge.	Assam-Bengal	79	79	740	740	60,202	65,400	81	88	2,33,509	2,41,000	7,491	...	24,56,560	28,29,000	3,72,440	...
	Burma	253	214	1,340	1,340	3,88,973	3,88,000	290	284	14,19,856	13,52,000	...	67,856	1,18,74,361	1,23,26,000	4,51,639	...
	Jodhpur-Hyderabad (British section)	102	101	124	124	17,349	21,200	140	171	51,860	73,600	21,740	...	5,37,055	6,33,000	95,945	...
	Lucknow-Bareilly	134	138	237	237	31,736	57,700	134	243	1,18,966	1,69,000	50,034	...	12,04,392	13,26,000	1,21,608	...
	Nilgiri	375	330	17	17	3,444	5,900	203	347	17,735	20,300	2,565	...	2,43,170	2,69,000	25,830	...
	Pálanpur-Deesa	39	36	17	17	680	700	40	41	2,866	3,100	234	...	25,305	28,600	3,295	...
	Rajputana-Malwa (incldg. Godhra-Rutlam-Nágdá 5' 6")	309	273	1,816	1,917	6,18,209	5,84,000	340	305	24,24,395	21,72,000	...	2,52,395	2,01,89,338	2,25,47,000	23,57,662	...
	South Indian	223	217	1,124	1,124	2,32,252	2,22,000	207	198	8,87,046	8,90,000	2,954	...	1,05,34,129	1,06,92,000	1,57,871	...
	" Tanjore District Board	113	106	99	99	9,794	11,900	99	120	36,860	39,900	3,040	...	4,52,589	4,86,000	33,411	...
	" Travancore Branch	82	83	108	108	8,653	10,000	80	93	33,946	36,300	2,354	...	2,81,916	4,07,000	1,25,084	...
	Southern Mahratta (incldg. Gl-M. Fron. sec.)	146	135	1,165	1,165	1,39,425	1,73,000	120	148	5,51,160	6,88,000	1,36,840	...	67,60,393	71,79,000	4,18,607	...
	" Bellary-Rayadrug (b)	...	...	...	33	...	600	...	18	...	2,900	2,900	...	...	21,800	21,800	...
	" Hospet-Kottur (c)	...	...	...	43	...	900	...	21	...	3,700	3,700	...	...	32,000	32,000	...
	" Mysore section	114	103	296	296	27,578	32,200	93	109	1,13,682	1,22,000	8,318	...	12,85,057	14,88,000	2,02,943	...
	Tirhoot State	225	224	565	589	94,274	1,37,000	167	233	4,67,023	4,63,000	...	4,023	51,28,216	48,73,000	...	2,55,216
2' 6" gauge.	Morappur-Dharmapuri (d)	...	...	...	19	...	600	...	32	...	800	800	...	...	800	800	...
	Tirupattur-Krishnagari (e)	...	...	...	26	...	900	...	35	...	3,200	3,200	...	...	15,800	15,800	...
2' 0" gauge.	Jorhat	47	49	30	30	1,288	1,900	43	63	4,539	6,700	2,161	...	61,670	64,500	2,830	...
	TOTAL	348	331	[illegible]	22,377	75,43,459	86,40,700	349	386	2,97,98,815	3,16,75,500	18,76,685	...	29,95,46,06[illegible]	[illegible]	[illegible]	...
	All other Railways.																
5' 6" gauge.	Bhopal-Ujjain	111	84	114	114	13,218	12,700	116	111	47,064	45,800	...	1,264	3,97,911	4,89,000	91,089	...
	Bina-Goona-Bárán	57	53	148	148	9,665	6,700	65	45	35,206	32,900	...	2,306	3,19,048	2,78,000	...	41,048
	Delhi-Umballa-Kalka	233	222	162	162	34,897	48,300	215	295	1,27,466	1,58,000	30,534	...	15,34,388	16,97,000	1,62,612	...
	Jammu-Kashmir	66	68	16	16	827	1,100	52	69	3,333	4,100	767	...	46,328	45,900	...	428
	Kolar Gold-fields	363	439	10	10	3,596	2,800	360	280	12,887	10,600	...	2,287	1,96,301	1,54,000	...	42,301
	Ludhiana-Dhuri-Jakhal	94	86	79	79	5,930	10,200	75	129	24,340	41,700	17,360	...	2,93,670	4,25,000	1,31,330	...
	Ludhiana Extension (f)	...	...	...	77	...	3,400	...	44	...	11,400	11,400	...	...	43,900	43,900	...
	Nágdá-Ujjain	115	78	34	34	3,691	2,500	109	74	11,920	9,700	...	2,220	1,07,057	1,27,000	19,943	...
	Nizam's Guaranteed State	252	248	334	334	86,218	86,200	258	258	3,13,149	3,27,000	13,851	...	35,77,204	35,14,000	...	63,204
	Petlád-Cambay	127	101	32	33	5,098	3,200	159	97	13,800	11,800	...	2,000	1,32,205	1,36,000	3,795	...
	Rájpura-Bhátinda	239	190	107	107	22,191	21,200	207	198	89,977	84,000	...	5,977	8,73,796	9,23,000	49,204	...
	South Behar	137	135	79	79	8,939	11,000	113	139	37,396	41,300	3,904	...	4,61,989	4,61,000	...	989
	Southern Punjab	164	133	425	425	69,059	58,900	163	139	2,72,256	2,28,000	...	44,256	24,12,050	26,19,000	2,06,950	...
	Tapti Valley	138	89	155	155	16,991	35,700	110	230	71,150	1,34,000	62,850	...	5,25,721	8,69,000	3,43,279	...
	Tarkessur	318	285	22	22	5,727	6,200	260	282	22,998	23,700	702	...	2,62,253	2,64,000	1,747	...
3' 3⅜" gauge.	Ahmedabad-Dholka	65	58	34	34	2,566	1,400	75	41	8,557	5,600	...	2,957	82,858	75,200	...	7,658
	Ahmedabad-Parantij	78	67	55	55	4,615	4,400	84	80	16,722	17,400	678	...	1,54,574	1,58,000	3,426	...
	Bengal and North-Western	144	146	902	925	1,50,275	1,50,000	167	162	5,10,221	5,07,000	...	3,221	55,12,546	51,37,000	...	3,75,546
	Bengal-Dooars	157	189	36	36	6,827	6,400	190	178	23,641	20,100	...	3,541	3,00,564	3,09,000	8,436	...
	" extensions	75	79	117	117	14,202	14,100	121	120	38,320	37,200	...	1,120	3,73,327	4,23,000	49,673	...
	Bhavnagar-Gondal-Junágad-Porbandar	120	108	334	334	43,716	39,200	131	117	1,49,896	1,46,000	...	3,896	15,13,497	14,77,000	...	36,497
	Birur-Shimoga	44	35	38	38	1,469	1,800	39	47	5,960	6,300	340	...	54,871	65,400	10,529	...
	Dhrángadrá	42	44	21	21	903	1,200	43	57	4,897	4,900	3	...	42,756	43,800	1,044	...
	Dibru-Sadiya	228	234	78	78	17,080	18,300	219	235	68,320	64,000	...	4,320	7,86,492	7,92,000	5,508	...
	Gaekwar's railway	86	72	134	134	16,131	9,000	120	67	48,349	35,500	...	12,849	3,97,160	3,92,000	...	5,160
	Hyderabad-Gódavari Valley	179	122	392	392	51,887	59,400	132	152	2,14,043	2,33,000	18,957	...	18,87,237	23,82,000	4,94,763	...
	Jaipur (g)	...	...	...	32	...	1,900	...	59	...	8,500	8,500	...	...	22,500	22,500	...
	Jamnagar	54	51	54	54	2,818	2,900	52	54	9,789	10,700	911	...	1,15,340	1,22,000	6,660	...
	Jetalsar-Rajkot	91	83	46	46	4,681	3,800	102	83	15,403	13,000	...	2,403	1,51,697	1,43,000	...	8,697
	Jodhpur-Bikaner	73	69	709	709	71,343	65,100	101	92	2,41,508	2,29,000	...	12,508	20,33,684	22,91,000	2,57,316	...
	Kolhapur	123	99	29	29	3,032	3,600	105	124	11,954	12,500	546	...	1,17,068	1,36,000	18,932	...
	Morvi (including Vankaner-Morvi 2' 6")	74	76	94	90	8,581	5,500	91	61	28,053	19,700	...	8,353	3,08,497	2,50,000	...	58,497
	Mymensingh-Jamalpur-Jagannathganj	64	75	51	51	3,518	5,100	69	100	11,658	21,100	9,442	...	1,72,845	1,96,000	23,155	...
	Noakhali (Bengal)	39	33	35	35	1,379	1,600	39	46	5,426	5,700	274	...	47,307	56,200	8,893	...
	Rohilkhand and Kumaon (Co.'s sec.)	125	145	66	66	7,723	9,100	117	138	25,489	31,700	6,211	...	4,72,888	5,14,000	41,112	...
	Shoranur-Cochin	117	116	65	65	7,338	6,800	113	105	28,641	25,400	...	3,241	3,27,619	3,17,000	...	10,619
	Udaipur-Chitor	56	41	67	67	2,441	4,000	36	60	12,705	17,500	4,795	...	1,14,945	1,84,000	69,055	...
	Yesvantpur-Mysore Fron. sec. (incldg. M. Nanjangúd)	125	124	67	67	8,238	8,300	123	124	33,676	29,900	...	3,776	3,60,554	3,40,000	...	20,554
2' 6" gauge.	Barsi	238	151	22	22	3,737	2,800	170	127	14,927	12,900	...	2,027	1,26,827	1,70,000	43,173	...
	Cooch Behar	95	80	34	34	4,074	2,500	143	74	11,890	10,200	...	1,690	1,12,211	1,08,000	...	4,211
	Gaekwar's Dabhoi	94	72	94	94	6,154	7,500	65	80	24,446	27,700	3,254	...	2,59,585	2,93,000	33,415	...
	Kalka-Simla	216	208	59	59	6,929	7,000	117	119	25,638	25,500	...	138	5,44,541	6,48,000	1,03,459	...
	Rajpipla	40	29	37	37	1,027	700	28	19	3,644	3,000	...	644	40,832	46,000	5,168	..
2' 0" gauge.	Darjeeling-Himalayan	365	304	51	51	14,834	14,000	291	275	53,998	50,000	...	3,998	8,89,962	8,21,000	...	68,962
	TOTAL	137	124	5,438	5,567	7,54,305	7,67,500	139	138	27,30,713	27,95,000	64,287	...	2,84,42,205	2,99,57,900	15,15,695	...
	GRAND TOTAL	305	289	27,076	27,944	82,99,824	94,08,200	307	336	3,25,29,528	3,44,70,500	19,40,972	...	32,79,88,293	33,82,89,400	1,03,01,107	...

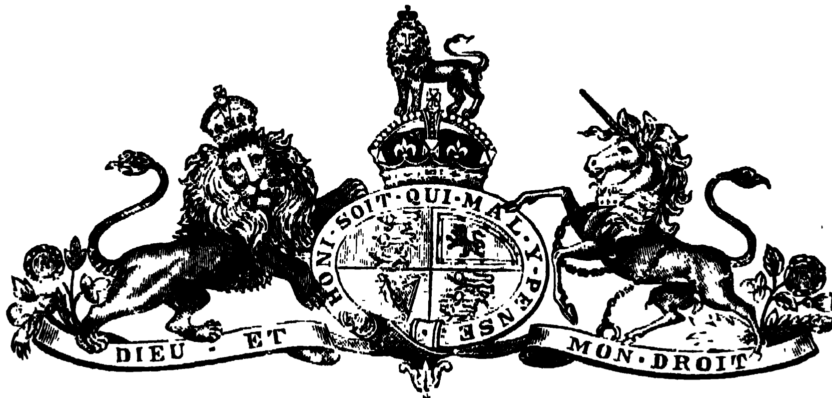
(*a*) Includes the Bengal Central Railway purchased by the State on the 1st July 1905.
(*b*) Opened from 1st July 1905.
(*c*) Opened from 1st April 1905.
(*d*) Opened from 18th January 1906.
(*e*) Opened from 18th September 1905.
(*f*) Opened from 10th June 1905.
(*g*) Opened from 10th November 1905.

Calcutta, the 8th February 1906.

M. S. S. O'CONNOR,
for Secretary, Railway Board.

SUPPLEMENT TO THE GAZETTE OF INDIA, FEBRUARY 10, 1906.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 7.} CALCUTTA, SATURDAY, FEBRUARY 17, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Calcutta, the 15th February 1906.

No. 135.—The services of Rai Bahadur Nava Gopal Sarkar, an Extra Assistant Commissioner in the Central Provinces, are placed temporarily at the disposal of the Foreign Department, with effect from the date on which he is relieved of his present duties.

No. 138.—The services of Mr. H. LeMesurier, C.I.E., of the Indian Civil Service, are placed at the disposal of the Government of Eastern Bengal and Assam.

The 16th February 1906.

No. 145.—The services of Mr. F. Dewar, of the Indian Civil Service, are placed at the disposal of the Honourable the Chief Commissioner of the Central Provinces.

MEDICAL.

The 14th February 1906.

No. 140.—Major A. E. Roberts, M. B., I.M.S. (Bengal), is confirmed in the appointment of Secretary to the Director General, Indian Medical Service.

JUDICIAL.

The 13th February 1906.

No. 198.—The Hon'ble Mr. Justice G. S. Henderson, a Judge of the High Court of Judicature at Fort William in Bengal, is granted furlough on medical certificate from the 30th January to the 30th August 1906.

The 16th February 1906.

No. 219.—The services of Major A. T. H. Newnham, Indian Army, Cantonment Magistrate, are placed at the disposal of the Government of the Punjab for employment as a Cantonment Magistrate.

ECCLESIASTICAL.

The 14th February 1906.

No. 61.—The Reverend James Ernest Harris Williams has been appointed a chaplain on probation on the Bengal (Lahore) ecclesiastical establishment to fill an existing vacancy.

The 15th February 1906.

No. 63.—The Reverend Arthur Persce Gabbett Maunsell has been appointed a chaplain on probation on the Bengal (Lahore) ecclesiastical establishment to fill an existing vacancy.

EDUCATION.

The 14th February 1906.

No. 74.—The services of Mr. N. L. Hallward, of the Indian Educational Service, are replaced at the disposal of the Government of Bengal, with effect from the date on which he is relieved of his duties as officiating Director of Public Instruction, Eastern Bengal and Assam.

W. S. MARRIS,
for *Secretary to the Government of India.*

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

LAND SURVEYS.

Calcutta, the 16th February 1906.

No. 260—82-24.—The following officers are appointed to the Survey of India as

Assistant Superintendents, 2nd grade, with effect from the dates mentioned against each:—

Lieutenant E. C. Baker, R.E., the 12th January 1906.
" H. J. Couchman, R.E., the 30th January 1906.
" O. H. B. Trenchard, R.E., the 16th January 1906.
" S. W. S Hamilton, R.E., the 14th January 1906.

J. WILSON,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 13th February 1906.

No. 21.—Mr. G. T. I. Oliver, Executive Engineer, 1st grade, Burma, is appointed to officiate as a Superintending Engineer, with effect from the 7th February 1906, and until further orders.

The 14th February 1906.

No. 22.—Mr. W. A. T. Carnduff, Examiner of Accounts, attached to the office of the Examiner of Accounts, Military Works Services, is granted under Articles 233, 260 and 308 (*b*) of the Civil Service Regulations, combined leave for 15 months, *viz.*, privilege leave for 3 months and furlough for remaining period, with effect from the 20th March 1906, or subsequent date.

No. 23.—Mr. J. Patch, Examiner of Accounts, is transferred from the office of the Examiner of Public Works Accounts, Punjab, to that of the Examiner of Accounts, Military Works Services.

No. 24.—Mr. S. C. Tomkins, Examiner of Accounts, is transferred from the office of the Examiner of Accounts, Eastern Bengal State Railway, to that of the Examiner of Public Works Accounts, Punjab.

The 16th February 1906.

No. 25.—Mr. F. W. Eicke, Examiner of Public Works Accounts, has been granted by His Majesty's Secretary of State for India, furlough for one month in extension of that notified in P. W. D. Notification No. 193, dated 12th October 1905, and a further extension of the above leave by a period of four months on Medical Certificate.

L. M. JACOB,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 10th February 1906.

No. 322-*G.B.*—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. Malcolm Arbuthnot as Acting Consul for Norway at Madras.

No. 327-*G.B.*—With reference to Notification No. 1102-G.B., dated the 25th May 1905, Mr. Fritz Theodor Simon, Consul for Germany at Madras, resumed charge of his office on the 27th January 1906.

The 14th February 1906.

No. 342-*G.B.*—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. W. S. Allan as Vice-Consul for Denmark at Bassein.

The 16th February 1906.

No. 639-*I.-B.*—Whereas the Chief of the Jodhpur (Marwar) State has ceded to the British Government full and exclusive power and jurisdiction of every kind over the lands lying within the said State, which are, or may hereafter be, occupied by the Rewari-Phulera Chord Railway (including the lands occupied by stations, by outbuildings, and for other railway purposes), and over all persons and things whatsoever within the said lands.

In exercise of such power and jurisdiction and of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, the Governor-General in Council is pleased to make the following addition to the Schedule to the notification of the Government of India in the Foreign Department, No. 3063-I.-B., dated the 13th August 1897, as amended by subsequent notifications :—

The following shall be added to the entries relating to the Rewari-Phulera Chord Railway, namely :—

Ditto . .	Jodhpur . .	„ „	Ditto . .

L. W. DANE,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

LEAVE AND APPOINTMENTS.

Calcutta, the 16th February 1906.

No. 946-*P.*—Mr. Jai Gopal Bhandari is appointed a probationer in the Enrolled List of the Finance Department, with effect from the 9th of February 1906, and is attached to the office of the Accountant General, Punjab.

W. S. MEYER,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

POST OFFICE.

Calcutta, the 12th February 1906.

No. 1158—25.—The following acting appointments are sanctioned in supersession of those published in the Notification in this Department No. 4266—50-5, dated the 17th August 1905.

Mr. P. J. Gorman, 4th Assistant Director General, to act as 3rd Assistant Director General from the 21st July to the 22nd August 1905 and as 2nd Assistant Director General from the 23rd August to the 31st October 1905.

Mr. W. J. O'Grady, superintendent of post offices, 2nd grade, to act as 3rd Assistant Director General from the 13th July to the 20th July, and as 4th Assistant Director General from the 21st July to the 31st October 1905.

W. L. HARVEY,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 16th February 1906.

APPOINTMENTS.

INDIAN ARMY.

No. 113.—The undermentioned officer is admitted to the Indian Army, with effect from the date specified, subject to confirmation by the Secretary of State for India:—

Lieutenant Seymour James Gordon Beaumont, 2nd Battalion, Cheshire Regiment, attached as a supernumerary to the 1st Battalion, Dorsetshire Regiment; Double Company Officer, the 101st Grenadiers,—23rd November 1905.

No. 114.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officer of the Unattached List is admitted to the Indian Army, with effect from the date specified subject to confirmation by the Secretary of State for India:—

Second-Lieutenant Reginald Barker De la Motte,—31st December 1905.

Second-Lieutenant De la Motte is promoted to the rank of Lieutenant in the Indian Army, subject to His Majesty's approval, with effect from the 31st December 1905.

NATIVE ARMY.

76th Punjabis.

No. 115.—Jemadar Akram Khan, appointed on probation in Military Department Notification No. 67 of 1904, is confirmed in that rank, with effect from the 17th July 1903.

No. 116.—The following direct appointment is made with effect from the date of joining:—

26th Punjabis.

Harnam Singh to be Jemadar on probation, to fill an existing vacancy.

CANTONMENTS.

No. 117.—In exercise of the powers conferred by section 41 of the Cantonments (House-Accommodation) Act, 1902 (II of 1902), the Governor General in Council is pleased to make the following rules for all cantonments or parts of cantonments in British India in which the said Act is for the time being operative:—

1. Every notice prescribed by section 6 may be in the appropriate form set forth in Schedule A with such variations as the circumstances of each case require.

2. Any notice required by these rules, if not served by post under section 40, may be served by any person authorised by the Cantonment Magistrate in this behalf,

(*a*) by giving or tendering a duly signed copy thereof to the person to whom it is addressed; or

(*b*) where the notice cannot be served as prescribed in clause (*a*), by causing it to be affixed to some conspicuous part of the house to which it relates, and by publishing it in one vernacular and one English daily newspaper.

3. Every petition of appeal under section 35 shall state the grounds of appeal.

4. When a Committee of Arbitration, hereinafter referred to as "the Committee," has been duly constituted and each of the members thereof informed by the Cantonment Magistrate of the fact, as provided in sub-section (1) of section 30, the Chairman of the Committee shall, within a week from receipt of such notice, fix the time and place of meeting and give notice in writing of the same to the other members of the Committee, and, through the Cantonment Magistrate, to the parties concerned.

5. The notice given to the parties under the preceding rule shall state the purpose for which the Committee will assemble, and shall contain a direction to them to produce their evidence, oral and documentary, on the date fixed, or if they are unable to do so, to forward to the Chairman at least seven days prior to the day of the meeting, a list of the witnesses whom they desire to be summoned in their behalf, either to give evidence or to produce documents relating to the matter in dispute.

6. On receipt of the lists of witnesses and documents, if any, the Chairman shall, if he considers the request made for the attendance of the witnesses named and the production

of the documents called for to be reasonable, transmit the list to the Cantonment Magistrate for issue of the necessary processes under section 30 (2) of the Act. If he considers the attendance of any witness named or the production of any document called for to be unnecessary, he shall inform the party concerned and the point whether such witness should be summoned or such document called for shall be determined by the Committee at their first meeting.

7. It shall be open to the Chairman to call for the attendance of witnesses or the production of documents other than those named by the parties and to transmit a list of these to the Cantonment Magistrate for action.

8. The Chairman shall record in the award the question for decision, the number of the Station Order convening the Committee, the names and status of the members thereof, and the decision arrived at. The award shall be signed by the Chair man, and shall be forwarded by him in duplicate to the Cantonment Magistrate for disposal.

9. The Committee shall have power to correct any clerical mistake or error in their award which may have arisen from any accidental slip or omission.

10. The Committee, or any of their number, or any person especially authorised by them in this behalf, may enter into or on any building or land, which is the subject of arbitration; and may make such inspection, aided, if required, by expert evidence, as they may think fit.

11. Every requisition for reference of any question to a Committee of Arbitration shall set forth the grounds upon which the applicant relies.

12. Where any member of the Committee of Arbitration dies or becomes incapable of acting, the officer or owner, as the case may be, who nominated him shall nominate another person in his place within seven days from the date on which he is called upon to do so, and, if he fails to do so, the District Magistrate shall forthwith appoint a member in his place.

13. The parties shall be entitled to appear at and be heard at the meetings of the Committee of Arbitration, or at the hearing of appeals under Chapter V, either in person or through duly qualified pleaders.

14. The Chairman shall furnish a copy of the award to each of the parties free of charge and shall then forward the original to the Cantonment Magistrate.

15. The powers of entry conferred by section 13 and section 39, sub-section (4), and the powers of entry and inspection conferred by rule 10 shall only be exercised between sunrise and sunset;

Provided that—

(1) no building or land which may be occupied at the time shall be entered, unless with the consent of the occupier thereof, without twenty-four hours' written notice having been given to the said occupier;

(2) when any building used as a human dwelling is entered, due regard shall be paid to the social and religious sentiments of the occupiers; and no apartment in the actual occupancy of a woman shall be entered until she has been informed that she is at liberty to withdraw, and every reasonable facility has been afforded to her for withdrawing.

16. No person in military employ below the rank of non-commissioned officer shall be authorised under the provisions of section 13 or 39, sub-section (4), or of rule 10.

17. Whoever obstructs any person authorised to inspect or enter a house, such person not being a public servant within the meaning of section 21 of the Indian Penal Code, shall be punishable with fine, which may extend to R50, and, in the case of a continuing offence, with fine which, in addition to such fine as aforesaid, may extend to five rupees for every day after the first during which such offence continues.

SCHEDULE A.

FORM I.

Notice to owner under section 6 of the Cantonments (House-Accommodation) Act, 1902 (II of 1902).

To

Whereas an application has been made to the Cantonment Authority of by Commanding Officer of the regiment under section 8 of the Cantonments (House-Accommodation) Act, 1902 (II of 1902), for appropriation of the house No. situated at within the Cantonment of for occupation by *and whereas* it appears to the satisfaction of the said Cantonment Authority that the said house should be appropriated for the above purpose:—This is to require you to let the said house to the said from the day of 190 . And take notice that Rs. is the amount of monthly rent proposed as reasonable for the said house, and that, unless you give effect to the above

requisition within the time aforesaid (or apply for a reference to arbitration under section 18 of the said Act), the Cantonment Authority will proceed to enforce it under the provisions of the said Act.

Dated at this day of 190 .

Cantonment Authority.

FORM II.

Notice to occupier under section 6 of the Cantonments (House-Accommodation) Act, 1902 (II of 1902).

To

Whereas an application has been made to the Cantonment Authority of by Commanding Officer of the regiment under section 8 of the Cantonments (House-Accommodation) Act, 1902 (II of 1902), for appropriation of the house No. within the Cantonment of for occupation by . *And whereas* it appears to the satisfaction of the said Cantonment Authority that the said house should be appropriated for the above purpose:—This is to require you to vacate the said house on or before the day of 190 . And take notice that unless you give effect to the above requisition within the time aforesaid the Cantonment Authority will proceed to enforce such requisition under the provisions of the said Act.

Dated at the 190 .

(Signed)

Cantonment Authority.

No. 118.—The following draft of certain rules which it is proposed to make for the Cantonment of Kamptee in exercise of the powers conferred by section 26, clause (17), and section 27, of the Cantonments Act, 1889 (XIII of 1889), is published for the information of persons likely to be affected thereby, and notice is given that the draft will be taken into consideration on or after the nineteenth day of March 1906.

2. Any objection or suggestion received from any person with respect to the draft before the date aforesaid will be considered by the Governor General in Council.

Draft Rules.

I. (1) Carts bringing wood for sale into the Cantonment of Kamptee shall not stand in any public place other than the wood market.

(2) The following shall be the boundaries of the wood market, namely:—

North.—Great Northern Road.
South.—Cross Road joining Sadar Bazar Main Road with Station Road.
East.—Sadar Bazar Main Road.
West.—A line from house 0/231 in Bail Bazar to a well opposite entrance to Railway Station.

II. No cart shall quit the wood market unless and until the market dues leviable in respect of any wood sold therein have been paid to the Muharrir in charge of the market.

III. A receipt shall be granted by the Muharrir in charge of all market dues paid.

IV. If the owner or person in charge of any cart so desires, the Muharrir in charge shall enter in the receipt the details of all sales effected or agreed to.

V. Whoever commits a breach of Rule I or II shall be punishable with fine which may extend to fifty rupees.

LONDON GAZETTE.

No. 119.—The following extracts are published for general information:—

London Gazette, dated 23rd January 1906, pages 545-46.

WAR OFFICE, PALL MALL,
23rd January 1906.

* * * * * * * * * *

MEMORANDA.

Major-General Sir O'Moore Creagh, V.C., K.C.B., Indian Army, commanding 5th (Mhow) Division, to be a Lieutenant-General in the Army in succession to Lieutenant-General Sir E. H. H. Collen, G.C.I.E., C.B., retired. Dated 26th September 1905.

* * * * * * * * * *

UNATTACHED LIST.

With a view to their appointment to the Indian Army :—

George de la Poer Beresford.
Allan Bonville Hay Webb.
Arthur Patrick Hamilton Cadell.
Rupert Montague Jacob.
Robert Cecil Christie.
Annesley Charles Edward St. George Gore.
Perceval Boyce.
William Alexander Gardiner.
William Lancelot Miskin.
James Malcolm Pasley Swanton.
Richard Young.
Beauchamp Clerk.
Hugh Conder.
John Redmond Hartwell.
Norman Henry Prendergast.
Guy Newcome Bignell.
Harington Rivers Stranack.
Victor Henry Sherwood Smith.
Oliver Richard Alfred Treadwell.
Mervyn Doyne Vigors.
Frederick Basil Wood Jacomb.
Bertram Thomas Barnett Merritt.
Hugh Maitland Wilson.
Charles Herbert Blackburn.
Harold Noel Keble Bremner.
Kenmure Alick Garth Evans-Gordon.
Wynyard Keith Brown.
Arthur Cecil Palmer.
Thomas Francis Stannard Burridge.
Gerald Sartorius.
Owen Llewellyn Pughe.
Alan Bruce McPherson.
Duncan Patrick Chesney.
Celadon Charles Sutherland Brownlow.
Harry Victor Yule.

London Gazette, dated 26th January 1906, page 627.

WAR OFFICE, PALL MALL,
26th January 1906.

MEMORANDA.

Surgeon-General Lionel D. Spencer, M.D., C.B., retired, Indian Medical Service, to be Honorary Surgeon to the King, *vice* Surgeon-General J. M. Cunningham, M.D., C.S.I., deceased. Dated 27th January 1906.

* * * * * * * * * *

The undermentioned Lieutenant-Colonels, Indian Army, Assistant Adjutant-Generals in India, are granted the substantive rank of Colonel in the Army :—

Gervase F. N. Tinley. Dated 10th September 1905.
Herbert J. J. Middleton. Dated 28th October 1905.

ORGANISATION.

ARMY RESERVES.

No. 120.—With reference to Military Department Notification No. 460 of 1904, Second-Lieutenant E. G. Gregson is transferred from the infantry to the cavalry branch of the Indian Army Reserve of officers.

PENSIONS.

WARRANT OFFICERS.

No. 121.—The undermentioned warrant officers have been transferred to the pension establishment:—

Conductor R. T. Welsh, Ordnance Department
Conductor R. T. Healy, Public Works Department.

PROMOTIONS.

INDIAN ARMY.

No. 122.—The following promotions are made, subject to His Majesty's approval:—

Majors to be Lieutenant-Colonels.

16th October 1905.

Alfred Lucian Phillips, Deputy Director General of Registration.

1st February 1906.

Edward Ross Hartigan, 112th Infantry.

Captains to be Majors.

1st February 1906.

Edward Rushworth Blakiston Murray, 89th Punjabis.
Maynard Ffolliott Harding, 79th Carnatic Infantry.

11th February 1906.

Charles Edward Every Francis Kirwan Macquoid, D.S.O., 20th Deccan Horse.
Charles Spottiswoode Stack, 33rd Queen's Own Light Cavalry.
Frederick William Birch, 30th Punjabis.
Frederic Charles Kendall Macmullen, 12th Cavalry.
Ernest Alfred Russell Howell, Supply and Transport Corps.
John Herbert Dickson, Supply and Transport Corps.
Frank William Daniell, 8th Rajputs.
William Edmund Eyre Lloyd, 97th Deccan Infantry.
James Sweet Hodding, 80th Carnatic Infantry.
Arthur Watson Pennington, 9th Hodson's Horse.
Arthur Berridge Longden, 37th Dogras.
Charles Sidney Eastmead, 3rd Gurkha Rifles.
Edward Gyles Vaughan, Supply and Transport Corps.
Robert Pilkington Jackson, 73rd Carnatic Infantry.
George Rainier Vanrenen, 16th Rajputs (The Lucknow Regiment).
Arthur Stephen Robert Annesley, Supply and Transport Corps.
Herbert William Heffernan, 79th Carnatic Infantry.
William Donnan, Military Accounts Department.
Charles Virgil Nunez Lyne, 86th Carnatic Infantry.
Archibald Ross Hervey Garden, Queen's Own Corps of Guides (Lumsden's).
Claude Cambridge Fenner, 59th Scinde Rifles (Frontier Force).
Archibald Samuel Hamilton, 52nd Sikhs (Frontier Force).
Percy Cormack Searle, 109th Infantry.
Francis Forbes Major, 94th Russell's Infantry.
Harry Morris Mitchelson Brooke, Supply and Transport Corps.
John James Patrick Quinn, Adjutant, Southern Mahratta Railway Volunteers.
John Currie Sherer, 23rd Cavalry (Frontier Force).

John Beatson Bell, 32nd Sikh Pioneers.
Edward Russell Foord, Military Accounts Department.
Frederic Llewellyn Lloyd-Jones, 112th Infantry.
Harold Edmund Hitchins, 1st Brahmans.
Andrew Edward Barnard, 30th Lancers (Gordon's Horse).
Cyril Uvedale Price, 130th (Prince of Wales's) Own Baluchis.
Walter Clarence Black, 12th Pioneers (The Kelat-i-Ghilzai Regiment).
Brevet-Major John Stuart Mackenzie Shea, D.S.O., 15th Lancers (Cureton's Multanis).
Patrick Graham Anderson, 24th Punjabis.
Charles Rattray, 26th Punjabis.
William Robert Walker, 62nd Punjabis.
Cedric Richard Kauntze, 77th Moplah Rifles.
Charles Hesketh Grant Moore, D.S.O., Supply and Transport Corps.
John Shaw Kemball, 29th Punjabis.

15th February 1906.

Harold Robert Baker, 73rd Carnatic Infantry.

No. 123.—The following provisional promotions are made, subject to His Majesty's approval:—

Captains to be Majors.

11th February 1906.

Nathaniel Melhuish Comins Stevens, 81st Pioneers.
Frederick George Pierce, 69th Punjabis.

BARRACK DEPARTMENT.

Madras.

No. 124.—Deputy Commissary and honorary Captain Edwin Winkworth, Barrack Master, 1st class, Military Works Services, to be Commissary, with effect from the 9th January 1906.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

No. 125.—The following promotions are made, subject to His Majesty's approval:—

BENGAL ESTABLISHMENT.

Senior Assistant Surgeon and honorary Lieutenant George Thomas Boileau to be Senior Assistant Surgeon with the honorary rank of Captain;

First class Assistant Surgeon Arthur John D'Ravara to be Senior Assistant Surgeon with the honorary rank of Lieutenant,—
vice Senior Assistant Surgeon and honorary Captain James Mackey retired; with effect from the 23rd October 1905.

BOMBAY ESTABLISHMENT.

First class Assistant Surgeon Henry Richard Roach to be Senior Assistant Surgeon with the honorary rank of Lieutenant, *vice* Senior Assistant Surgeon and honorary Lieutenant Joaquim Emanuel DeSouza, deceased; with effect from the 29th July 1905.

HOSPITAL ASSISTANT BRANCH.

No. 126.—The undermentioned second class Hospital Assistants, having completed five years' service in that class and passed the required departmental examination, are promoted to the 1st class, with effect from the 16th October 1905:—

MADRAS ESTABLISHMENT.

No. 1269, S. A. B. Papanna Naidu.
No. 1282, Muhammad Riazuddeen;

No. 1287, J. Audinarayanasawmy Naidu.

No. 1279, O. Kunhi Raman.

BOMBAY ESTABLISHMENT.

No. 211, Gangaram Hariba.

ORDNANCE DEPARTMENT.

Southern Circle.

No. 127.—Store Sergeant Arthur Henry Deacon to be Sub-Conductor, *vice* Sub-Conductor W. J. Chambers appointed Assistant Overseer in the Ammunition Factory, Kirkee, and *seconded;* with effect from the 12th November 1905.

No. 128.—Sub-Conductor Thomas Edward Ward to be Conductor;

Store Sergeant Henry Foster to be Sub-Conductor,—

vice Conductor S. W. Thatcher transferred to the pension establishment; with effect from the 27th December 1905.

No. 129.—Store Sergeant James Winter, Gun Carriage Factory, Madras, *seconded* to be Sub-Conductor *seconded;*

Store Sergeant Henry Thompson to be Sub-Conductor,—

vice Sub-Conductor W. H. Raisin transferred to the pension establishment; with effect from the 31st December 1905.

PUBLIC WORKS DEPARTMENT.

Madras.

No. 130.—Sergeant Richard Albert Lisles, to be Sub-Conductor, *vice* Sub-Conductor W. L. Emery, transferred to the pension establishment; with effect from the 16th October 1905.

NATIVE ARMY.

No. 131.—The following promotions are made:—

12th Cavalry.

Jemadar Fazldad Khan to be Ressaidar, *vice* Bachittar Singh discharged; with effect from the 27th June 1905.

73rd Carnatic Infantry.

Jemadar Muhammad Yakub to be Subadar and Havildar Muhammad Mustafa to be Jemadar, *vice* Muhammad Fakhruddin transferred to the pension establishment; with effect from the 16th January 1906.

RETIREMENTS.

No. 132.—The undermentioned officers have been permitted by the Secretary of State for India to retire from the service, subject to His Majesty's approval, with effect from the dates specified:—

Major-General Sir Alexander John Forsyth Reid, K.C.B., Indian Army,—1st January 1906.

Colonel Richard Kirby Ridgeway, V.C., C.B., Indian Army,—9th January 1906.

REWARDS.

ORDER OF BRITISH INDIA.

No. 133.—In Military Department Notification No. 2 of 1906, *for* "Risaldar Sher Muhammad Khan, 35th Scinde Horse," *read* "Ressaidar Sher Muhammad Khan, 35th Scinde Horse."

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Surma Valley Light Horse.

No. 134.—William Kersling Green, Gentleman, to be Second-Lieutenant to complete the establishment, with effect from the 15th November 1905.

Calcutta Light Horse.

No. 135.—John Graves, Gentleman, to be Second-Lieutenant, *vice* Pickford, transferred to the United Provinces Light Horse; with effect from the 22nd June 1905.

Madras Volunteer Guards.

No. 136.—Captain Frank Dacomb Bird to be Major, *vice* Carr resigned; with effect from the 19th December 1905.

Second-Lieutenant William Griffith Tassell resigns his commission, with effect from the 10th January 1906.

Lucknow Volunteer Rifles.

No. 137. —Charles Leslie Stuart Garnett, Gentleman, to be Lieutenant, with effect from the 18th January 1906.

Oudh and Rohilkhand Railway Volunteer Rifles.

No. 138.—Lieutenant William Rennie Izat, Royal Engineers, to be Lieutenant, with effect from the 1st January 1906.

Norman Douglas Calder, Gentleman, to be Second-Lieutenant, with effect from the 1st January 1906.

East Coast Volunteer Rifles.

No. 139.—Second-Lieutenant Mathew Loam resigns his commission, with effect from the 24th December 1905.

MEDALS AND DECORATIONS.

No. 140.—His Excellency the Governor General of India is pleased to confer the Volunteer Officers' Decoration upon the undermentioned officer of the Indian Volunteer Force:—

Nagpore Volunteer Rifles.

Lieutenant-Colonel Henry John Stanyon, C.I.E.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 7.—Engineer F. B. Phillips, Royal Indian Marine, is appointed Engineer in charge of the Factory, Royal Indian Marine Dockyard, Bombay, *vice* Engineer C. T. Amor, resigned; with effect from the 26th January 1906.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 12th February 1906.

No. 37.—It is hereby notified for general information that the Railway Board have sanctioned the survey being undertaken of an extension of the Barsoe-Kishanganj Branch

(metre gauge) of the Eastern Bengal State Railway *viâ* Titalia to Jalpaiguri, on the main line, a distance of 59 miles.

2. This survey has been placed under the control of the Manager, Eastern Bengal State Railway, and will be known as the Kishanganj-Jalpaiguri Railway Survey.

The 13th February 1905.

No. 38.—Mr. H. Lawton, Assistant Engineer, 2nd grade, State Railways, passed the Higher Standard Examination in Urdu on the 3rd July 1905.

No. 39.—Mr. M. S. S. O'Connor, District Traffic Superintendent in class II, grade 2, sub. *pro tem.* of the Superior Revenue Establishment of State Railways, is, on return from leave, appointed (on probation) Assistant Secretary in the Office of the Railway Board, with effect from the 22nd December 1905. This cancels Railway Board Notification No. 269, dated the 14th December 1905.

The 15th February 1906.

No. 40.— It is hereby notified, for general information, that the Railway Board have sanctioned a survey being undertaken for a line of railway on the metre gauge from Satara Road Station on the Southern Mahratta Railway to Satara City, a distance of about 11 miles.

2. This survey, which is placed under the control of the Government of Bombay, will be known as the Satara Road Station-Satara City Railway Survey.

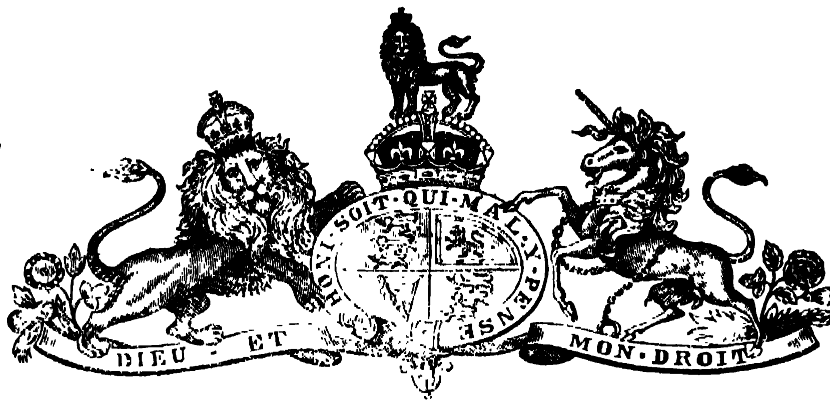
The 16th February 1906.

No. 41.—Mr. H. B. Taylor, Deputy Engineer-in-Chief, Eastern Bengal State Railway, is granted privilege leave for three months combined with furlough for twenty-one months under Articles 233 (1) and 308 *(b)* of the Civil Service Regulations with effect from the 20th March 1906 or subsequent date.

No. 42.—Pandit Gangarama Kaula, Government Examiner of Accounts, Burma Railways, is transferred to the office of the Examiner of Accounts, Eastern Bengal State Railway.

No. 43.—Mr. K. Balarama Iyer, Officiating Examiner of Public Works Accounts, Burma, is appointed, as a temporary arrangement, to officiate as Government Examiner of Accounts, Burma Railways, in addition to his own duties.

NEVILLE PRIESTLEY,
Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 17, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 17th November 1905.

From the 25th November next till further notice, the complete *Gazette of India* wil be published at Calcutta. After the 18th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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By order of Government, all subscriptions must be paid *in advance*.

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY

INVENTIONS and DESIGNS.

Calcutta, the 15th February 1906.

NOTIFICATION.

No. 641 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 10th February 1906:—

No. 71 of 1906.—Vittorio Gioberti, gentleman, of 8 Piazza dei Garibaldi, Genoa, in the kingdom of Italy. *Improved double armature dynamo or electric motor.*

No. 72 of 1906.—William George Wheatley, engineer, of 10 Victoria Terrace, in the town of Calcutta, in the province of Bengal, in British India. *Improvements in block singalling on railway lines.*

No. 73 of 1906.—Joseph Alexandre Primat, motor manufacturer, of 5 rue de l'Alma, Asnieres (Seine), France. *Improvements relating to rotary motors.*

No. 74 of 1906.—James Snodgrass, chemical engineer, of Stand No. 721 Pine road, Troyeville, Johannesburg, Transvaal. *Improvements in means for precipitating gold and silver from cyanide or other solutions.*

No. 75 of 1906.—William George Wheatley, engineer, of 10 Victoria Terrace, in the town of Calcutta, in the province of Bengal, in British India. *Improvements in block signalling on railway lines.*

No. 642 P.—THE undermentioned design has been registered, under the provisions of the Inventions and Designs Act, 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma. This and other designs are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 2 of 1906.—Jesse Alexander, manufacturer, of 130 Milford street, borough of Brooklyn, county of Kings, city of New York, state of New York, United States of America. *A type-writer frame.*

No. 643 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 524 of 1904.—Francis Pins Flynn, late shipping clerk, of 2 Salisbury road, in the Royal Borough of Richmond, in the county of Surrey, England, but now teacher of music of the Grammer School, Ongar, in the county of Essex, England, and John Patrick Flynn, chemist's assistant, late of 2 Salisbury road, in the Royal Borough of Richmond, in the county of Surrey, England, but now of 10 Evelyn Gardens, in the said Royal Borough of Richmond. *Improvements in receptacles or vessels used for cooling liquids.* (Specification filed 6 February 1906.)

No. 174 of 1905.—William Robertson Philp, engineer, of 30 Theatre road, Calcutta, British India. *Improvements in flushing apparatus used with latrines and the like.* (Specification filed 6 February 1906.)

No. 534 of 1905.—Mahomed Abdul Kuddus Badsha Sahib, a member of the firm of Messrs. Hajee Mahomed Badshah Sahib & Co., merchants and mica and diamond miners, of No. 16 North Line Beach, in the town of Madras. *Improvements in the construction of curtains or screens known as "rush screens."* (Specification filed 2 February 1906.)

No. 644 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each :—

No. 129 of 1896.—Otto Hoffmann. *Improvements in and relating to humidifying and spraying apparatus and appliances.* (From 12 February 1906 to 12 February 1907.)

No. 213 of 1896.—Granger Farwell. *Improvements in type-writing machines.* (From 15 April 1906 to 15 April 1907.)

No. 229 of 1896.—Alfred Jordan. *An improved apparatus for reducing or disintegrating hard substances.* (From 12 February 1906 to 12 February 1907.)

No. 362 of 1896.—Charles Frederick Cross. *Improvements in the manufacture of alkali cellulose.* (From 17 February 1906 to 17 February 1907.)

No 365 of 1896.—Charles Frederick Cross. *Manufacture of soluble cellulose and of products therefrom.* (From 17 February 1906 to 17 February 1907.)

No. 373 of 1896.—William James Orsman. *Improvements in the manufacture of explosives applicable for use in coal or other fiery mines.* (From 26 February 1906 to 26 February 1907.)

No. 265 of 1897.—Christian Wilhelm Luther. *Improved manufacture of water-proof glue.* (From 7 February 1906 to 7 February 1907.)

No. 437 of 1897.—William Ashton Hockly. *An improved draw-bar for the hauling of coal tubs, etc.* (From 5 February 1906 to 5 February 1907.)

No. 442 of 1897.—Albertus Kapteyn. *Improvements in triple valves for pneumatic railway brakes.* (From 16 July 1906 to 16 July 1907.)

No. 201 of 1898.—The Linotype Company, Limited. *Improvements in the trimming mechanism of linotype machines.* (From 8 February 1906 to 8 February 1907.)

No. 202 of 1898.—The Linotype Company, Limited. *Improvements in mechanism for casting curved linotypes.* (From 8 February 1906 to 8 February 1907.)

No. 203 of 1898.—The Linotype Company, Limited. *Improvements in the delivery spouts and mouths of the metal pots of linotype machines.* (From 8 February 1906 to 8 February 1907.)

No. 206 of 1898.—The Linotype Company, Limited. *Improvements in the ejecting mechanism of linotype machines.* (From 8 February 1906 to 8 February 1907.)

No. 210 of 1898.—The Linotype Company, Limited. *Improvements in the matrix aligning mechanism of linotype machines.* (From 8 February 1906 to 8 February 1907)

No. 267 of 1898.—William Stronach Lockhart. *Improvements in hydraulic upward current separators for heating metals, ores, gems and other minerals or mixed substances.* (From 8 February 1906 to 8 February 1907.)

No. 227 of 1899 —William Samuel Laycock. *Improvements in and relating to the central couplings of railway vehicles.* (From 8 February 1906 to 8 February 1907.)

No. 239 of 1899.—Henry Tindal. *A new and improved apparatus for sterilizing liquids by means of ozone.* (From 7 February 1906 to 7 February 1907.)

No. 240 of 1899 —Henry Tindal. *An improved apparatus for generating ozone.* (From 8 February 1906 to 8 February 1907.)

No. 249 of 1899.—John James Marsland. *An improved water closet for the use of natives of India, to be called "The Aryan Water Closet."* (From 12 February 1906 to 12 February 1907.)

No. 314 of 1900.—William Charles Stephens. *Improvements in or connected with rock drills.* (From 26 February 1906 to 26 February 1907.)

No. 472 of 1900.—Charles Payson Treat. *Improvements in telautograph apparatus.* (From 19 February 1906 to 19 February 1907.)

No. 7 of 1901.—Charles Scott Snell. *Improvements in apparatus for compressing gas, air, or the like.* (From 19 February 1906 to 19 February 1907.)

No. 178 of 1901.—John Herbert Hieron Rolfe. *Improvements in the manufacture of compressed tea.* (From 4 February 1906 to 4 February 1907.)

No. 224 of 1901.—The Linotype Company, Limited. *Improvements in linotype machines.* (From 6 February 1906 to 6 February 1907.)

No. 242 of 1901.—Alexander Muirhead. *Improvements relating to electric telegraphy.* (From 7 February 1906 to 7 February 1907.)

No. 412 of 1901.—Arthur Kitson. *Improvements in vapour-burning apparatus.* (From 11 February 1906 to 11 February 1907.)

No. 467 of 1901.—Balfour Fraser McTear. *Improvements in or connected with the manufacture of steel or hard metal tubes or tubular bodies.* (From 17 February 1906 to 17 February 1907.)

No. 484 of 1901.—Henry James Sydney Gilbert-Stringer. *An improvement in the justifying of lines of type and apparatus for that purpose.* (From 17 February 1906 to 17 February 1907.)

No. 645 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 450 of 1900.—Hugo Stein. *Improved process of producing cement from blast furnace slag.* (Specification filed 5 November 1901.)

No. 61 of 1901.—The Westinghouse Brake Company, Limited. *Improvements in draw gear and buffing apparatus.* (Specification filed 4 November 1901.)

No. 133 of 1901.—The Eric Exploration Company. *Improvements in insulating strips or cores for rheostats, electric heaters and similar devices.* (Specification filed 5 November 1901.)

No. 134 of 1901.—James Dunlop. *Improvements in pneumatic and like percussive hammers.* (Specification filed 5 November 1901.)

No. 135 of 1901.—The Honneus Sulphide Company, Limited. *Process and means for converting refractory ore into free milling ore.* (Specification filed 5 November 1901.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

NOTICES.

All communications relating to applications for leave to file specifications and for registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, 2 Bankshall Street, Calcutta.

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the tenth day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo. volumes, paper cover, 13 annas or *1s. 1d.* Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Department of Commerce and Industry, 2 Bankshall Street, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888

BOMBAY MINT.

NOTIFICATION.

List of coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists (Home Department Resolution No. 3547, dated 21st November 1903):—

Description.	Metal.	No. of coins available for sale.	Sale price of each coin.	REMARKS.
			R a. p.	
FOUND IN THE AHMEDABAD DISTRICT.				
Coins of Pratap Deva Raya, Vijayanagar Dynasty (Southern India).	Gold.	82	8 0 0	No issue will be made until ten days after publication of Notification.
FOUND IN THE AHMEDNAGAR DISTRICT.				
Aurangzib Rupees	Silver.	25	1 0 0	
Muhammad Shah Rupees . . .	Silver.	36	1 0 0	
FOUND IN THE KAIRA DISTRICT.				
Firuz Shah coins	Copper.	74	0 1 0	

A. L. C. McCORMICK, Captain, R. E.,
Offg. Mint Master.

HIS MAJESTY'S MINT;
Bombay, 31st January 1906.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 13th February 1906.

LIABILITIES.	R			R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				1,40,00,000	0	0
Public Deposits at Head Office	76,91,413	7	11			
Public Deposits at Branches	90,70,038	11	5	1,67,61,452	3	4
Other Deposits at Head Office and Branches				12,39,07,203	14	5
Bank Post Bills, etc.				6,23,188	10	0
Sundries				16,16,061	15	1
RUPEES				17,69,07,906	10	10

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				1,33,50,906	0	0
Other authorized Investments				61,12,067	8	0
Loans on Government and other authorized Securities				4,53,35,218	4	5
Accounts of Credit on Government and other authorized Securities				3,59,40,379	0	2
Bills discounted and purchased				2,80,18,144	4	11
Balances with other Banks				13,92,609	1	4
Bullion				...		
Dead Stock				18,69,938	2	7
Stamps				13,606	13	6
Sundries				7,05,987	5	0
				13,27,38,856	7	11
Cash and Currency Notes at Head Office	*2,59,39,960	11	3			
Cash and Currency Notes at Branches	†1,82,29,089	7	8	4,41,69,050	2	11
RUPEES				17,69,07,906	10	10

* Includes Sovs. and ½ Sovs., value	R2,12,100	0	0
† Do. do. do.	4,81,987	0	0
	R6,94,087	0	0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 15th February 1906.

C. M. BASTIN,
Offg. Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 9 per cent.
Percentage 30·90.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

MILITARY ACCOUNTS DEPARTMENT.

List of Government Promissory Notes and other Securities remaining in deposit with the Controller of Military Accounts, Northern Command, on 31st December 1905, on account of security deposit of contractors, etc. :—

No.	Designation of officer from whom received and to whom interest is sent.	Amount of investment. 3½ per cent. 1854-55.	3½ per cent. 1865.	3½ per cent. 1900-01.	3 per cent. 1896-97.	Total.
		R	R	R	R a. p.	R a. p.
	Stock.					
1	Divisional Accounts Officer, 3rd (Lahore) Division, Mian Mir	500	36,700	...	19,900 0 0	57,100 0 0
2	Divisional Accounts Officer, 2nd (Rawalpindi) Division, Rawalpindi	1,000	27,600	11,000	8,400 0 0	48,000 0 0
3	Divisional Accounts Officer, 1st (Peshawar Division, Peshawar	...	8,200	...	7,200 0 0	15,400 0 0
4	Divisional Store Officer, 3rd (Lahore) Division, Fort Lahore	...	8,100	...	100 0 0	8,200 0 0
5	Divisional Store Officer, 2nd (Rawalpindi) Division, Rawalpindi	...	15,000	...	...	15,000 0 0
6	Supply and Transport Officer, Kashmir	...	3,200	...	...	3,200 0 0
7	Ordnance Officer, Ferozepore	...	2,300	...	...	2,300 0 0
8	Secretary, Military Grass Farm, Multan	...	...	...	300 0 0	300 0 0
9	Principal, Lawrence Military Asylum, Sanawar	...	8,200	...	...	8,200 0 0
10	Alliance Bank of Simla, Limited, Simla	1,00,000	...	...	2,24,000 0 0	3,24,000 0 0
11	Ditto ditto Calcutta Branch	50,000	...	...	2,00,000 0 0	2,50,000 0 0
	Total	1,51,500	1,09,300	11,000	4,59,900 0 0	7,31,700 0 0

No.	Designation of officer from whom received and to whom interest is sent.	3 per cent. 1896-97.	Various 3½ per cent. Loans.	Various 4 per cent. Loans.	Bank deposit receipts.	Total.
	Safe Custody.	R	R	R	R a. p.	R a. p.
1	Divisional Accounts Officer, 3rd (Lahore) Division, Mian Mir	10,100	1,200	100	7,940 0 0	19,340 0 0
2	Divisional Accounts Officer, 2nd (Rawalpindi) Division, Rawalpindi	...	15,700	...	33,143 6 8	48,843 6 8
3	Divisional Accounts Officer, 1st (Peshawar) Division, Peshawar	...	...	...	5,222 3 2	5,222 3 2
4	Divisional Store Officer, 3rd (Lahore) Division, Fort Lahore	...	...	...	4,170 0 0	4,170 0 0
5	Divisional Store Officer, 2nd (Rawalpindi) Division, Rawalpindi	...	...	...	14,610 0 0	14,610 0 0
6	Divisional Store Officer, 1st (Peshawar) Division, Peshawar	...	...	...	10,620 0 0	10,620 0 0
7	Ordnance Officer, Rawalpindi	...	600	...	4,000 0 0	4,600 0 0
8	Inspector General of Ordnance, Northern Command	...	...	...	400 0 0	400 0 0
9	Officer in charge, Military Grass Farm, Ambala	...	...	...	2,000 0 0	2,000 0 0
10	Messrs. Incha Ram and Co., Bankers	...	...	...	1,53,100 0 0	1,53,100 0 0
	Total	10,100	17,500	100	2,35,205 9 10	2,62,905 9 10

JAS. GAINSFORD,
Assistant Controller of Military Accounts,
Northern Command.

OFFICE OF THE CONTROLLER OF MILITARY ACCOUNTS,
ACCOUNTS BRANCH, NORTHERN COMMAND,
Rawalpindi, the 10th February 1906.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 1ST FEBRUARY TO 7TH FEBRUARY 1906.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.													Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.								
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New Rupees and small coins delivered to Treasuries and Currency Department.	New Rupees made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	11	1	...	12	32	...	32	...	27	24*		57	...	...	...
Bombay	71	2	...	73	66	...	66	...	16	96	...	112	...	...	...

* Inclusive of 12 of perfect rupees ready for delivery and exclusive of 32 of purchased silver brought on the Mint premises but not yet received.

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT:
Calcutta, the 13th February 1906.

ROYAL INDIAN MARINE.

NOTIFICATION.

FURLOUGH AND LEAVE.

Bombay, 6th February 1906.

No. 8—Notification No. 1, dated the 12th January 1906, is cancelled.

A. ROWAND,
for Director, Royal Indian Marine.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 9th February 1906.

No. 5.—Mr. P. V. McInerny, Assistant Traffic Superintendent in Class III, grade 3 of the Superior Revenue Establishment of State Railways, is granted leave on Medical Certificate for 16 days and Extraordinary leave without allowances for 3 months and 14 days in extension of that granted, *vide* Manager's Notification No. 27 dated the 8th December 1904. This supersedes Manager's Notification No. 11, dated 20th April 1905.

S. FINNEY,
Manager, North Western Railway.

ORDER BY THE HONOURABLE THE CHIEF COMMISSIONER OF AJMER-MERWARA.

NOTIFICATION.

Abu, the 12th February 1906.

No. 168—331.—In exercise of the powers conferred on him by section 12 of the Code of Criminal Procedure (Act V of 1898), the Honourable the Chief Commissioner of Ajmer-Merwara is pleased to invest Lala Chand Mal, Naib Tahsildar of Todgarh, with the ordinary powers of a Magistrate of the third class to be exercised within the revenue district of Merwara.

By Order,

C. C. WATSON,
First Assistant to the Hon'ble the Agent to the Governor-General, Rajputana, and Chief Commissioner, Ajmer-Merwara.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 7th February 1906.

No. 33.—On transfer from the Bannu District Khan Habibullah Khan, Extra Assistant Commissioner, is posted to the Shirani country, where he assumed charge of his duties on the forenoon of the 22nd January 1906, relieving M. Ghulam Qadir Khan.

No. 34.—Powers.—Under the provisions of section 27 of the Punjab Land Revenue Act, 1887, the Chief Commissioner, North-West Frontier Province, is pleased to confer all the powers of an Assistant Collector, 2nd grade, under Chapter IV of the said Act on Muhammad Khan, Field Kanungo, Bannu, within the limits of the Bannu District; such

powers shall be exercised by Muhammad Khan subject to the control of the Settlement Officer, Bannu, and during the term of settlement only.

By order, etc.,

F. W. JOHNSTON,
Secretary to the Chief Commissioner,
North-West Frontier Province.

OFFICE OF REVENUE AND FINANCIAL SECRETARY TO CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 5th February 1906.

No. 566.—Whereas it appears to the Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely, for an Experimental Farm in the Peshawar District.

It is hereby declared that the undermentioned land is required for the said purpose:

This declaration is made under the provisions of section 6 of Act I of 1894, and under Section 7 of the said Act the Deputy Commissioner of Peshawar is hereby directed to take order for the acquisition of the said land.

Specification of Land.

District.	Tahsil.	Mauzah.	Area.	Direction.	Boundaries.	Place where the plan may be inspected.
Peshawar	Nowshera	Tarnáb	100·58	North	Grand Trunk Road	Office of Deputy Commissioner, Peshawar.
				South	Village Lands	
				East	Lands of village Gobba.	
				West	Bara Stream.	

The 8th February 1906.

No. 602.—In accordance with the provisions of section 15 (2) of Act XX of 1883 (The Punjab District Boards Act) the Chief Commissioner, North-West Frontier Province, is pleased to notify that the following person is appointed a member of the District Board of the Dera Ismail Khan District:—

DERA ISMAIL KHAN TAHSIL.

Nominated Member.

Nawab Lieutenant-Colonel Hafiz Muhammad Nawaz Khan Sardar Bahadur, *vice* Shahbaz Khan deceased.

M. F. O'DWYER,
Revenue and Financial Secy. to the Chief
Commissioner, N.-W. Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

NOTIFICATION.

Peshawar, the 13th February 1906.

No. 186-*M.I.*—824.—*Errata*—Read "from 30th September 1905" instead of "from the date on which he passed the examination" in the concluding portion of the Medical Departmental Notification No. 105-M.I.—455, dated 25th January 1906.

A. M. CROFTS, Lieut.-Col., I.M.S.,
Administrative Medical Officer, N.-W. F. Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 27th January 1906.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15	...	1
2		Nawashahr	4,114	3	...	3	3	2	1	...	1	...	2	...	...	...	...	1	...	1	38	38	2
3		Buffa	7,029	4	2	6	6	4	2	...	...	...	3	...	1	...	2	2	...	2	45	45	3
4		Haripur	5,578	2	4	6	4	2	2	...	...	...	2	...	1		1	1	1	2	56	37	4
5	Peshawar	Peshawar	73,343	24	20	44	50	24	26	...	6	...	16	...	6	...	22	6	5	11	31	36	5
6	Kohat	Kohat	18,092	8	5	13	9	6	3	...	...	...	7	...	...	...	2	3	2	5	37	26	6
7	Bannu	Bannu	10,070	5	9	14	12	7	5	...	...	...	2	4	4	...	2	1	...	1	72	62	7
8		Lakki	5,218	2	2	4	3	2	1	...	...	...	3	...	...	...	...	...	...	...	40	30	[illegible]
9	Dera Ismail Khan	Dera Ismail Khan	28,287	13	12	25	20	8	12	...	1	...	13	1	2	...	3	5	3	8	46	37	9
19		Kulachi	9,125	...	1	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	6	6	10
		TOTAL	164,251	62	55	117	108	56	52	...	8	...	49	5	14	...	32	19	11	30	37	34	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of Municipal Towns during the week ending Saturday, the 27th January 1906.

Births and deaths in Municipal towns.—In the 10 Municipal Towns, 117 births were registered (62 males and 55 females), giving a birth-rate of 37 *per mile* of population; 108 deaths were registered (56 males and 52 females), giving a death-rate of 34 *per mille* of population.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshâwar the 9th February 1906.

OFFICE OF THE CONTROLLER OF PRINTING STATIONERY AND STAPMS.

NOTICE.

Calcutta, the 14th February 1906.

Indenting Officers are informed that the Stationery Stores will be closed from the 15th March to 1st April 1906 for the Annual Stock-taking.

Officers requiring stationery before 1st April should arrange to send their Indents so as to reach the Stationery Office not later than the 28th February. Indents received after that date will, in all probability, not be complied with till after 1st April 1906. Telegraphic orders for stationery cannot be complied with except in cases of extreme urgency, but every endeavour will be made to meet regular Indents received before the end of the current month.

M. J. COGSWELL,
Controller.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 1st Battalion, The Prince Albert's Somerset Light Infantry, dated at Cawnpore, this 10th day of February 1906.

Number, Rank, and Name—4093, Private Rowland Brown.
Age—34 years 11 months.
Height—5 feet 7 inches.
Colour of—Complexion fair; hair brown; eyes blue.
Trade—Labourer.
Date of Enlistment—8th May 1894.
Place of Enlistment—Taunton.
Parish and County in which born—Brinkworth, Swindon, Wiltshire.
Date of desertion or absence—4th February 1906.
Place of desertion or absence—Cawnpore.
Marks—None on enlistment.
On furlough.
Under twelve years' service.

C. W. NAPIER-CLAVERING Colonel,
Commanding 1st Battalion, Somerset Light Infantry.

GOVERNMENT OF EASTERN BENGAL AND ASSAM, FINANCE DEPARTMENT.

NOTIFICATION,

Shillong the 1st February 1906.

No. 677-*F*.—In exercise of the power conferred by Section 6 of the Sea Customs Act (VIII of 1878), the Lieutenant-Governor of Eastern Bengal and Assam is pleased to appoint Mr. G. F. Dyemnd, the Superintendent of Customs at the port of Maungdaw in Burma, to be Superintendent of Customs at the port of Nillah in the Chittagong District of Bengal *vice* Mr. T. Garnier, and to exercise the powers conferred and to perform the duties imposed by the said Act on such officers.

J. H. CORKERY,
Assistant Secretary to Government.

CONTRACTS AND REGISTRATION.

NOTIFICATION.

The 12th February 1906.

No. 5.—The undermentioned officer is granted leave to proceed out of India on

medical certificate under the leave rules of 1886 for the Indian Army; the specified period to count from the date of being struck off duty:—

Captain J. A. Stewart, 7th Rajputs, Registration Officer, No. II Circle, for nine months. Pension service 18th year commenced 22nd August 1905.

J. G. SMITH, Colonel,
For Director General of Contracts and Registration.

CEMETERY NOTICE.

Is hereby given under Rule XX of the rules for the care and use of cemeteries that the cross on the tomb of Dr. E. A. THOMPSON in the Government Cemetery at Narsinghpur is in need of repairs. Any heirs of the deceased who see this notice and who wish to repair the cross should communicate with the undersigned.

———, Extra. Asstt. Comsr.,
For Deputy Commissioner, Narsinghpur.

NARSINGHPUR,
The 10th February 1906.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 9th February 1906.

No. 92.—Mr. B. A. Perry, Traffic Sub-Assistant Superintendent, is permitted to retire from the service, with effect from the 20th of January 1906.

The 10th February 1906.

No. 93.—Under the conditions of Public Works Department Resolution No. 922-T. E., dated the 6th of July 1903, the following permanent promotion in the Superior Establishment of the Telegraph Department is sanctioned, with effect from the 1st of October 1905.

Name.	From	To
M. N. Crawford . .	Assistant Superintendent, 4th grade . . .	Assistant Superintendent, 3rd grade.

The 12th February 1906.

No. 94.—Under the authority conveyed in the Government of India, Public Works Department, Resolution No. 848 T. E., dated the 22nd of July 1902, the following permanent promotion in the Upper Subordinate Establishment of the Telegraph Department is sanctioned with effect from the 7th of July 1905:—

Name.	From	To
J. E. D. Souza . .	Sub-Assistant Superintendent, 2nd grade . .	Sub-Assistant Superintendent, 1st grade.

The 12th February 1906.

No. 95.—Mr. G. Seager is appointed a probationary Traffic Sub-Assistant Superintendent, with effect from the 20th of January 1906 to fill an existing vacancy.

The 14th February 1906.

No. 97.—Mr. M. J. O'Connell, Assistant Superintendent, 1st grade, permanent and Superintendent, 2nd grade, temporary, is granted privilege leave for three months under Article 260 of the Civil Service Regulations, in combination with furlough for nine months under Articles 233 and 338(*a*), with effect from the forenoon of the 8th of February 1906.

S. H. C. HUTCHINSON,
Director-General of Telegraphs.

The 12th February 1906.

No. 96.—Offices reported opened and closed during the week ending 10th of February 1906.

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Kankhal	United Provinces of Agra and Oudh	7th February	Opened.
Myingun	Burma	6th February	Ditto.

The following alteration in the name of a Government Telegraph Office is notified :—

" Panduru-Vizag " instead of " Pandur."

Name of Office.	Where situated.	Date.	REMARKS.
	Railway Telegraph Offices.		
Bhikna Thoree	Bengal and North-Western Railway	6th February	Opened.
Gaunaha	Ditto	6th February	Ditto.
Kasganj City	Rohilkhand-Kumaon Railway	27th January	Ditto.

A. L. H. PALMER,
Offg. Director, Traffic Branch

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 14th February 1906.

No. 496-*Ap*.—Mr. T. S. Carroll, superintendent of post offices, 3rd grade, and officiating in the 2nd grade and 2nd Personal Assistant to the Postmaster-General, Madras, is granted privilege leave for 42 days, with effect from the 5th February 1906 or from the date on which he may avail himself of it.

The following officiating appointments are made during his absence on privilege leave or until further orders :—

Mr. Sufdar Hussain, B.A., superintendent of post offices, 3rd grade, to act in the 2nd grade.

Mr. J. Home, superintendent of post offices, 4th grade, to act in the 3rd grade.

Mr. Mir Muzheruddin, B.A., superintendent of post offices, 5th grade, to act in the 4th grade.

Mr. R. R. Peter, to act as superintendent of post offices, 5th grade.

No. 500-*Ap*.—Mr. C. K. Dutt, superintendent of post offices, 2nd grade, and Personal Assistant to the Deputy Postmaster-General, Eastern Bengal, is granted privilege leave for two months, with effect from the 1st March 1906 or from the date on which he may avail himself of it.

Babu Rajendra Lal Ball, B.L., is appointed to act as superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. C. K. Dutt or until further orders.

The 15th February 1906.

No. 506-*Ap.*—Babu Kshetra Pada Banerji, superintendent of post offices, 3rd grade is granted an extension of privilege leave for 15 days, with effect from the 9th February 1906.

A. U. FANSHAWE,
Director-General of the Post Office of India.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examination held by them. Collections of papers for 1902-1903, 1903-1904 and 1904-1905 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

**N. B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

D. C. PHILLOTT, Major,
Offg. Secretary, Board of Examiners.

GOVERNMENT CHICHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates :—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ „ .	3-12	4-8	6
¼ „ .	1-14	2-4	4

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE.

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1905 the price of these articles will be as follows :—

Quinine 1-pound tin,	R16,	or post-free,	R16-8
½	„	R8	„	R 8-6
¼	„	R4	„	R 4-6
Cinchonidine 1	„	R12	„	R12-8
½	„	R6	„	R 6-6
¼	„	R3	„	R 3-6

Analysis shows these articles to be of the purest manufacture ; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates :—

1 lb tin,	R16	or post-free	R16-8
½ lb „	R8	„	R 8-6
¼ lb „	R4	„	R 4-4

CALCUTTA UNIVERSITY.

NOTICE.

It is notified for general information that a Convocation of the Senate for conferring degrees will be held at the Senate House, College Square, on Saturday, the 3rd March 1906, at 4 P.M. His Excellency the Viceroy, in his capacity of Chancellor of the University, will preside on the occasion.

Admission to the Convocation will be by cards only.

Graduates who desire to be presented at the Convocation are required to send their names to the Principals of their respective colleges as early as possible so that the Principals may forward these names to the University on or before the 20th instant, after which no names will be registered for presentation at the Convocation. Graduates who do not belong to any college are to send their names to the undersigned on or before the date specified.

No graduate will be presented at the Convocation whose name has not been registered in the University office on or before the 20th instant. Cards of admission will be issued to the graduates whose names have been so registered.

Graduates who wish to receive their diplomas at the Convocation are required to come to the Senate House *in full academic costume* not later than 2 P.M. on the 3rd March.

C. LITTLE,
Offg. Registrar.

SENATE HOUSE,
The 12th February 1906.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of Act VI of 1878, that on the 26th July 1905, the undermentioned treasure (copper idols) was found by one Kannu Paduyachi, while he was preparing a field for cultivation in the presence of his Master Srinivasa Aiyangar, in Survey No. 123 of Senganur, Kumbakonam Taluk.

Description of articles.	Weight seers.	Estimated value. R	a.	p.
1. Nachiar	8	2	0	0
2. Srinivasa Perumal	$5\frac{1}{8}$	1	6	6
3. Ditto	$7\frac{3}{4}$	1	15	0
4. Narasimmaswami	$8\frac{3}{4}$	2	3	0
5. Nachiur	$4\frac{1}{2}$	1	2	0
6. Ditto	$4\frac{3}{4}$	1	3	0
7. Varadaraj Aperumal	$4\frac{1}{2}$	1	2	0
8. Renganathaswami	$3\frac{1}{4}$	0	13	0
9. Venkataramanaswami	$2\frac{3}{4}$	0	11	0
10. Ditto	$2\frac{1}{4}$	0	9	0
11. Seat of Narasimmaswami	$2\frac{1}{8}$	0	10	0
TOTAL	$54\frac{5}{8}$	13	10	6

2. All persons claiming the said treasure or part thereof, are hereby required to appear personally or by Agent before the Collector of Tanjore, at his office at 11 A.M. on the 2nd July 1906, in view to the matter being enquired into and determined according to law.

3 This notification supersedes the one, dated 9th October 1905, already published.

——— ———,
for Acting Collector.

TANJORE COLLECTOR'S OFFICE;
The 8th February 1906.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either directly or through the following or any other booksellers :—

AGENTS IN EUROPE.

Mr. E. A. Arnold, 41 and 43, Maddox Street, Bond Street, W. London.

Messrs. Constable & Co., 16, James Street, Hay Market, W. London.

Messrs. Kegan Paul, Trench, Trübner & Co., Charing Cross Road, London.

Mr. Bernard Quaritch, 15, Piccadilly, London.

Messrs. P. S. King & Son, 2 and 4, Great Smith Street, Westminster.

Messrs. H. S. King & Co., 65 Cornhill, and 9, Pall Mall, London.

Messrs. Grindlay & Co., 54, Parliament Street, London, S. W.

Mr. Otto Harrassowitz } Leipzig.
Mr. Karl Hiersemann }

Messrs. R. Friedlander & Sohn, Berlin, W. N. Carlstrasse, 11.

Mr. Ernest Leroux, 28, Rué Bonaparte, Paris.

Mr. Martinus Nijhoff, Hague, Holland.

Mr. B.H. Blackwell, 50 and 51, Broad Street, Oxford.

Messrs. Deighton Bell & Co., Cambridge.

Mr. Rudolf Haupt, Halle-A.-S. Germany.

AGENTS IN INDIA.

Messrs. Thacker, Spink & Co., Calcutta and Simla.

Messrs. Newman & Co., Calcutta.

Messrs. R. Cambray & Co., Calcutta.

Messrs. S. K. Lahiri & Co., Calcutta.

Evelyn, Hubert & Co., 149, Dhurrumtollah Street, Calcutta.*

Messrs. Higginbotham & Co., Madras.

Messrs. V. Kalyanarama Iyer & Co., Madras.

Messrs. G. A. Natesan & Co., Madras.

Messrs. Thompson & Co., Madras.

Messrs. Thacker & Co., Ld., Bombay.

Messrs. A. J. Combridge & Co., Bombay.

Messrs. D. B. Taraporevala, Sons & Co., Bombay.

Mrs. Radhabai Atmaram Sagoon, Bombay.

Mr. Sunder Pandurang, Bombay.

Superintendent, American Baptist Mission Press, Rangoon.

Rai Sahib M. Gulab Singh & Sons, Mufid-i-Am Press, Lahore.

Mr. N. B. Mathur, Superintendent, Nazair Kanun Hind Press, Allahabad.

Messrs. A. M. & J. Ferguson, Ceylon.

Manager, Educational Book Depôts, Nagpur and Jubbulpore.*

Manager of the Imperial Book Depôt, 63, Chandney Chauk Street, Delhi.*

Manager, *East Coast News*, Vizagapatam.*

Manager, "The Agra Medical Hall and Co-operative Association, Limited" (Successors to A. John & Co., Agra).*

Mr. T. K. Seetharama Aiyar, Kumbakonam.*

Lala Debi Prasad, Vakil and Manager of Law Press, Cawnpore.*

Superintendent, Basel Mission Book and Tract Depository, Mangalore.*

Messrs. P. Varadachary & Co., Madras.*

The Mercantile Mission Branch, Calicut.*

Mr. H. Dowman (late Extra Assistant Superintendent, Survey of India), Allahabad.*

Mr. H. Liddell, Printer, etc., 7, South Road, Allahabad.*

* Agents for sale of the Legislative Department publications.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the books should be sent by value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through Local Governments to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agents of the particular Government under whose orders they were originally issued.

The amounts within parentheses are for packing and postage.

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

Table showing effect of legislation in the Governor General's Council during 1905. 3*p.* (1*a.*)

List of General rules and orders under Statutes and General Acts in force in British India corrected up to 30th June 1905. Rs 8*a.* or 2*s.* 3*d.* (2*a.* 6*p.*)

The Transfer of Property Act, 1882 (IV of 1882) as modified up to the 1st December 1905. As. 15 (2*a.*)

HOME DEPARTMENT.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India—Serum-Therapy of Plague in India; Reports by Mr. W. M. Hafekine, C.I.E., and various officers of the Plague Research Laboratory, Bombay. Edited with an introduction by Lieutenant-Colonel W. B. Bannerman, M.D., B.Sc., F.R.S.E., I.M.S. New series, No. 20. Super Royal 4-to. Board. 14*a.* or 1*s.* 4*d.* (3*a.*)

Report on Epidemic Cerebro-Spinal Meningitis in India. By Captain C. J. Robertson-Milne, M.B., I.M.S. Royal 8vo. Board. R1 or 1s. 6d. (2a. 6p.)
List of the more important Libraries in India. Foolscap. Stitched. 8a. or 9d. (1a.)
Memorandum on the Age Tables and Rates of Mortality of the Indian Census, 1901. By G. F. Hardy, Esq. Foolscap. Board. 12a. or 1s. 2d. (3a.)
*Quarterly List of Officers in the Departments of the Government of India. January to March 1906. Foolscap. Paper cover. 4a. or 5d. (1a.)
*Sientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on the Standardisation of Anti-Typhoid Vaccine. By Captain G. Lamb, M.D., I.M.S., and Captain W. C. B. Forster, M.B., D. P. H., I.M.S. New series, No. 21. Super Royal 4-to Board. 6a. or 7d. (3a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Report of the Indian Survey Committee, 1904.—Part I—The Report. Foolscap. Board. R2 or 3s. (5a.) Part II—Appendices. R4 8a. or 6s. 9d. (6a.) Complete R6 8a. or 9s. 9d. (11a.)
Progress Report of the Imperial Forest School, Dehra Dun, for 1904-1905. Foolscap. Paper cover. As. 10 or 1s. 2d. (1a. 6p.)

FOREIGN DEPARTMENT.

Report on the Administration of the Civil and Military Station of Bangalore for the year 1904-05. Foolscap. Limp cover. As. 8 or 9d. (2a.)
Administration Report of the Baluchistan Agency for 1904-1905. Selection No. CCCCXXI. Foolscap. Board. R4 or 6s. (.5)
*Summary of remarks on the Kharif crops of the North-West Frontier Province for 1905. Foolscap. Paper cover. As 4 or 4d. (1a.)

FINANCE DEPARTMENT.

*Statistics Compiled from the Finance and Revenue Accounts of the Government of India. Receipts and disbursements of Home and Indian Accounts. From 1st April 1896 to 31st March 1904. Foolscap. Board. R2 or 3s. (10a.)

COMMERCE AND INDUSTRY.

Variations in India Price Levels since 1861 expressed in Index numbers. Foolscap. Board. As. 12 or 1s. (3a.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Accounts of the Trade carried by rail and river in India in the official year 1904-05 and the four preceding years, 17th issue. Foolscap. Board. R1 or 1s. 4d. (6a.)
Statistics of Cotton Spinning and Weaving in the Indian Mills in October-November 1905. Royal 8vo. Stitched. 2a. or 2d. (1a. each.)
Sea-borne Trade and Navigation of British India for November-December 1905. No. 8 and No. 9 of 1905-1906. Royal 8vo. Stitched. 8a. or 9d. (2a. each.)
Accounts of the Trade of the Portuguese Possessions in India in the year 1903-04 and the four preceding years. Foolscap. Paper cover. 2a. or 3d (1a.)
Accounts of the External Trade of British India for the Month of August—September 1905. No. 5 and No. 6 of 1905-1906. Royal 8vo. Stitched. 8a. or 9d. (2a. each.)
Tariff Schedules, 1906. Royal 8vo. Stitched. As. 6 or 7d. (1a.)
Report of the Committee on Indian Trade Statistics, 1905. Foolscap. Board. R1 or 1s. 6d. (3a.)
*Annual statement of the Coasting Trade and Navigation of British India in the year ending March 31, 1905. Super Royal. Board. 39th issue. R2 or 3s. (8a.)

MILITARY DEPARTMENT.

The Quarterly Indian Army List for January 1906. Royal 8vo. Paper cover. R2 12a. or 3s. 3d. (6a.)
List of Light Houses and Light Vessels in British India including those in the Gulf of Aden as existing on the 30th June 1905. Royal 8vo. Board. R1 or 1s. 6d. (2a.)

LIST OF BOOKS PUBLISHED FROM SEPTEMBER TO DECEMBER 1905.

LEGISLATIVE DEPARTMENT.

The Indian Railways Act, 1890 (Act IX of 1890), as modified up to 1st June 1905. R1-2a. (2a.)
The Central Provinces Land Revenue Act, 1881 (XVIII of 1881), as modified up to the 1st March 1905. R1-2a. (2a.)
Act No. XIII of 1859 (an Act to provide for the punishment of breaches of contract by Artificers, Workmen and Labourers in certain cases), as affected by Act No. XVI of 1874. Anna 1-9. (1a.)
The Excise Act, 1896 (XII of 1896), as modified up to 1st August 1905. 8a. (1a.)

The Whipping Act, 1864 (Act No. VI of 1864), as modified up to the 1st August 1905. 3*s*. 6*p*. (1*a*.)

The Indian Registration Act, 1877 (Act III of 1877), as modified up to the 1st August 1905. 11*a*. or 1*s*. (2*a*.)

The Indian Evidence Act, 1872 (Act No. 1 of 1872), as modified up to the 1st September 1905. R1 or 1*s*. 6*d*. (2*a*.)

The Indian Stamp Act, 1899 (II of 1899) as modified up to 31st August 1905. As. 15 or 1*s*. 4*d*. (2*a*.)

HOME DEPARTMENT.

Imperial Library List of Additions, Third Series, with subject index. Nos. 10, 11, 12, 13. Super Royal 4to. Paper cover. 8*a*. or 9*d*. (2*a*.) each.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.—Snake Venoms in Relation to Hæmolysis by Captain George Lamb, M.D., I.M.S. New Series No. 17. Super Royal 4to. Limp cover. 6*a*. or 7*d*. (2*a*.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.—Hæmogregarina Gerbilli by Lieutenant S. R. Christophers, M.B., I.M.S. New Series. No. 18. Super Royal 4to. Limp cover. 10*a*. or 1*s*. (2*a*.)

Report on the Administration of Civil Justice in Assam during the year 1904. Foolscap. Paper Cover. 8*a*. or 9*d*. (1*a*.)

Report on the Administration of Criminal Justice in Assam during the year 1904. Foolscap. Paper cover. 8*a*. or 9*d*. (1*a*.)

Quarterly List of Officers in the departments of the Government of India. July to September 1905. Foolscap. Paper cover. 4*a*. or 5*d*. (1*a*.)

The Languages of India, being a reprint of the Chapter on Languages by Dr. G. A. Grierson, C. I. E., Ph.D., D.Litt., C.S., to the report on the Census of India, 1901, together with the Census Statistics of Language. Foolscap. Paper cover. R2 or 3*s*. (3*a*.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on Kala Azar. Malaria and Malarial Cachexia by Captain S. P. James, M.B., I.M.S. New series, No. 19. Super Royal. 4to. Limp cover. R1 4*a*. or 1*s*. 11*d*. (3*a*.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Records of the Botanical Survey of India. Vol. IV. No. 2. An Epitome of the British Indian Species of Impatiens by Sir J. D. Hooker, G.C.S.I., C.B., F.R.S., Part II. Royal 8vo. Paper cover. 3*a*. or 4*d*. (1*a*.)

Report of the Chief Inspector of Mines in India for the year ending 31st December 1904. Fools cap. Limp. 12*a*. or 1*s*. 2*d*. (2*a*.)

Flora of the Upper Gangetic Plain and of the Adjacent Siwalik and Sub-Himalayan Tracts by J. F. Duthie, Esq., B.A., F.L.S. (Caprifoliaceæ to Campanulaceæ). Vol. I, Part II. Royal 16mo. Paper cover. R1-8*a*. or 2*s*. 3*d*. (1*a*.)

A Note upon the "Bee-hole Borer of Teak in Burma" by E. P. Stebbing, F.L.S., F.Z.S., F.E.S. Super Royal 8vo. Paper cover. 4*a*. or 5*d*. (1*a*.)

FOREIGN DEPARTMENT.

Administration Report of the North-West Frontier Province for 1904-1905. Foolscap. Board. 13*a*. or 1*s*. 1*d*. (3*a*.)

Report on the Season and Crops of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 9*a*. or 9*d*. (1*a*.)

Report of the Civil Veterinary Department, North-West Frontier Province, for the year 1904-05. Foolscap. Paper cover. 7*a*. 6*p*. or 7½*d*. (1*a*.)

Report on the Administration of the Registration Department of the North-West Frontier Province for the years 1902, 1903, 1904. Foolscap. Paper cover. 6*a*. or 6*d*. (1*a*.)

Report on the Police Administration in the North-West Frontier Province for 1904. Foolscap. Board. R1 13*a*. or 2*s*. 5*d*. (2*a*.)

Report on the Vaccination in the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 7*a*. or 7*d*. (1*a*.)

Report on the External Land Trade of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 14*a*. or 1*s*. 2*d*. (1*a*.)

Report on the Administration of Civil Justice in the North-West Frontier Province for 1904. Foolscap. Paper cover. 8*a*. 6*p*. or 8½*d*. (1*a*.)

Report on the Administration of Criminal Justice in the North-West Frontier Province for 1904. Foolscap. Paper cover. 11*a*. 6*p*. or 11½*d*. (1*a*.)

Report on the Excise Administration of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 11*a*. or 11*d*. (1*a*.)

Report of the Chemical Examiner to Government, North-West Frontier Province, for 1904. Foolscap. Paper cover. 4*a*. or 4*d*. (1*a*.)

Report on the Administration of Land Revenue Department of Land Records and Agriculture Estates under the Court of Wards, Government Litigation and Settlement of Nations in the North-West Frontier Province for the year 1903-04. Foolscap. Board R1 13*a*. or 2*s*. 5*d*. (3*a*.)

Report on the Income Tax Administration of the North-West Frontier Province for the years 1902-03, 1903-04 and 1904-05. Foolscap. Paper cover. 9*a*. or 9*d*. (1*a*.)

Report on the Administration of the Stamp Department of the North-West Frontier Province during 1904-05. Foolscap. Paper cover. 6*a*. or 6*d*. (1*a*.)

Annual Administration Report of the North-West Frontier Province in the Public Works Department for 1904-05. Foolscap. Paper cover. 12*a*. or 1*s* (1*a*.)

Report on the working of District Boards in the North-West Frontier Province during 1904-05. Foolscap. Paper cover. 8*a*. or 8*d*. (1*a*.)

Report of Archæological Survey works in the North-West Frontier Province, and Baluchistan, from January 1904 to March 1905. Foolscap. Board. R2 4*a*. or 3*s*. (4*a*.)

Report on the working of the Municipalities in the North-West Frontier Province during 1904-1905. Foolscap. Board. R1 3*a*. or 1*s*. 7*d*. (2*a*.)

Annual Report of Dispensaries in the North-West Frontier Province for 1904 Foolscap. Paper cover. 12*a*. or 1*s*. (1*a*.)

Report on Public Instruction in the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 13*a*. or 1*s*. 1*d*. (1*a*.)

FINANCE DEPARTMENT.

List of Officers appointed by the Government of India in the Finance Department. Corrected to May, June and August 1905. Royal 8vo. Paper cover. 4*a*. or 5*d*. (1*a*.) each.

History of Services of Officers holding appointments in offices under the control of the Government of India, Finance Department. Corrected 1st July 1905. Royal 8vo. Board. 12*a*. or 1*s*. (2*a*.)

List of Officers appointed by the Government of India in the Finance Department corrected to September, October 1905.

Report of the Administration of the Mint at Bombay and Calcutta for the year 1904-1905. Foolscap. Paper cover. R1 or 1*s*. 6*d*. (2*a*.)

COMPTROLLER GENERAL.

Civil Estimates, 1905-1906, Vols. I and II. Foolscap. Board. R3 or 4*s*. 6*d*. (13*a*.) each.

COMMERCIAL INTELLIGENCE DEPARTMENT.

Accounts relating to the Trade carried by rail and river in India in the quarter and in six months ending December 1904, compared with the corresponding periods of the years 1902 and 1903. No. 3 of 1904-05. Foolscap. Paper cover. 8*a*. or 9*d*. (3*a*.)

Sea-borne Trade and Navigation Accounts of British India for the months of May, June, and July 1905. Nos. 2, 3 and 4. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.) each.

Accounts of the External Land Trade of British India for the months of March and April 1905. No. 12 of 1904-05. Nos. 1 and 2 of 1905-06. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.) each.

Statistics of Cotton Spinning and Weaving in the Indian Mills in April and May 1905, and in the corresponding month of 1903-04. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*.) each.

Review of the Trade of India in 1904-05. Foolscap. Paper cover. 8*a*. or 9*d*. (2*a*.)

Area and Yield of certain Crops in India, 7th issue. Foolscap. Paper cover. 5*a*. or 6*d*. (2*a*.)

Prices and Wages in India, 22nd issue. Super Royal. 4to Board. R1-8 or 2*s*. (9*a*.)

Accounts relating to the Trade carried by rail and river in India in the quarter and in the twelve months ending March 1905, compared with the corresponding periods of the years 1903 and 1904. No. 4 of 1904-05. Foolscap. Paper cover. 8*a*. or 9*d*. (3*a*.)

Judicial and Administrative Statistics of British India for 1903-1904 and preceding years. Foolscap. Board. R2 or 3*s*. (10*a*.)

Sea-borne Trade and Navigation Accounts of British India for the month of August 1905. No. 5 of 1905-1906. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in June 1905 and in the three months April to June 1905, compared with the corresponding period of 1903 and 1904. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*.)

Accounts of the External Trade of British India for the month of June 1905. No. 3 of 1905-1906. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.)

Accounts relating to the Trade carried by rail and river in India in the quarter ending June 1905, compared with the corresponding periods of the years 1903 and 1904. No. 1 of 1905-1906. Foolscap. Paper cover. 8*a*. or 9*d*. (3*a*.)

Sea-borne Trade and Navigation of British India for the months of September and October 1905. Nos. 6 and 7 of 1905-1906. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.)

Accounts of the External Trade of British India for the month of July 1905. No. 4 of 1905-1906. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in July, August and September 1905. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*.) each.

Accounts of the Trade of the French Possessions in India in the year ending 31st March 1905 and the four preceding years. 2*a*. or 3*d*. (2*a*.)

Agricultural Statistics of India for the years 1899-1900 to 1903-1904 in 2 Volumes. R3 8*a*. or 5*s*. 3*d*. (12*a*.)

COMMERCE AND INDUSTRY.

Administration Report of the Indian Telegraph Department for 1904-1905. Foolscap. Limp cover. 8*a*. or 9*d*. (2*a*.)

ACCOUNTANT GENERAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal corrected to 1st July 1905 in 2 parts. Royal 8vo. Board. Part I. R3 or 4*s*. 6*d*. (7*a*.) **Part II.** R2 or 3*s*. (5*a*.) Complete. R5 or (*a*.)

MILITARY DEPARTMENT.

The Quarterly Indian Army List for July 1, 1905 and October 1905. Royal 8vo. Paper cover. R2-12*a*. or 3*s*. 3*d*. (6*a*.) each.

A Book for the Army—" The Services of the Bengal Native Army," an historical sketch from 1599 to 1895. 586 pages, with two coloured plates, obtainable from all the principal booksellers, and from the Superintendent of Government Printing, India, Calcutta. Demy 8vo. Cloth. R2-8 or 3*s*. 9*d*. (7*a*.)

Classified List and Distribution Return of Establishment of the Military Works Services corrected up to 30th June 1905. Super Royal 4to. Paper cover. 4*a*. or 5*d*. (1*a*.)

History of the Hyderabad Contingent by Major R. G. Burton, 1905. Royal 8vo. Cloth. R3 or 4*s*. 6*d*. (6*a*.)

Return of Wrecks and Casualties in Indian Waters for the year 1904. R1 or 1*s*. 6*d*. (3*a*.)

RAILWAY BOARD.

Administration Report on the Railways in India for the Calendar year 1904. Foolscap. Limp. R2 or 2*s*. 8*d*. (7*a*.)

Classified List of the Subordinate Establishment corrected up to 30th June 1905. Royal 8vo. Paper cover. 4*a*. or 5*d*. (1*a*.)

Railway Board Classified List of State Railway Establishment and Distribution Return of Establishment of all Railways. Corrected up to 30th June 1905. R1 or 1*s*. 6*d*. (2*a*.)

Histories of Railway Projects including Tramways, corrected up to 30th June 1905. Foolscap. Paper cover. R2 or 2*s*. 8*d*. (3*a*.)

PUBLIC WORKS DEPARTMENT.

Public Works Department Classified List and Distribution Return of Establishment. Corrected up to 30th June 1905. R1 or 1*s*. 6*d*. (2*a*.)

Administration Report of the Telegraph Department for 1903-04. Foolscap. Paper cover 8*a*. or 6*d*. (2*a*.)

Public Works Department Classified List of the Subordinate Establishment corrected to 30th June 1904. Royal 8vo. Paper cover. 4*a*. or 5*d*. (1*a*.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise on " Railways," 4th Edition, revised by F. Wolly Dod, F.C.H. Price R3 per copy.

Roorkee Treatise on " Irrigation Work." By Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R9 per copy.

Roorkee Treatise on " Sanitary Engineering." Compiled by Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R4-8 per copy.

Roorkee Manual of "Applied Mechanics," Volume II. The stability of structures mostly by graphic methods, by Lieutenant-Colonel J. H. C. Harrison, R.E. Price R8-2 per copy.

Roorkee Manual of Hydraulics. Price per copy R4. (No. XIX Elementary Treatise). By E. F. Tipple, Esq., B.A.

Designs for Wooden Bridges, together with rules for calculating the area of water-way, etc., and Plates. By late Rai Bahadur Kunhya Lall. Price per set R4-2.

Pamphlet on Examination for Acid Radicals: Tables giving Analysis of Acids. Price per copy 8*a.*

Pamphlet on Examination for Acid Bases: Tables giving Analysis of Metallic Bases. Price 8*a.* per copy.

LIST OF NEW BOOKS AVAILABLE FOR SALE IN THE COLLEGE BOOK DEPÔT.

Roorkee Treatise on Civil Engineering, Section XIII. Drawing for Engineer students Part I. By Major E. H. deV. Atkinson, R.E., Principal, Thomason College, Roorkee. Price per copy R3-2, including packing, postage, etc.

Hand-Book of the Thomason Engineering College, Roorkee, Illustrated. Price R6-12 per copy, including packing, postage, etc.

A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, new series. Vol. I. No. 2-8 1905. @ R2.
Memoirs, Nos. 1, 4, 5 1905 @ R1-8.
„ No. 2. 1905 @ R1.
„ No. 3. 1905 @ R2.

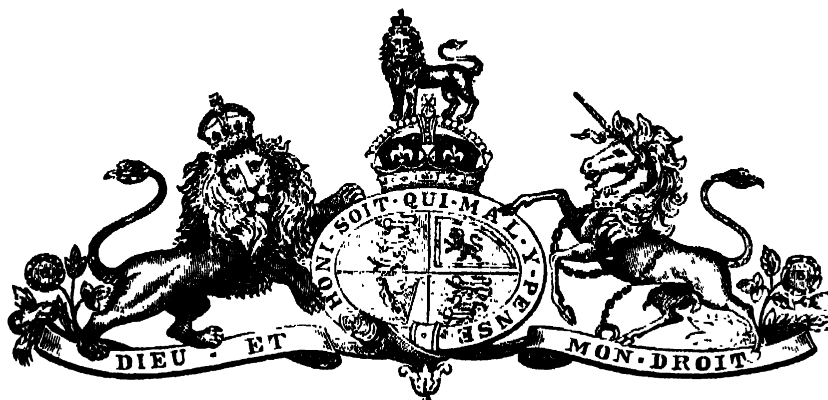
BIBLIOTHECA INDICA.

A Lower Ladakhi Version of the Kesar Saga. Fasc. 1 @ R 1.
Catasahasrikaprajnaparamita. Fasc. 10 & 11 @ 6*a.*
Catapatha Brahamana. Vol. 2. Fasc. 1, 2, 3, Vol. 3, 7 @ 6*a.*
Vidhana Parijata, Vol. 1. Fasc. 8 @ 6*a.*
Mahabhasyapradipodyota. Vol. 3. Fasc. 3, 4 @ 6*a.*
Kala Viveka. Fasc. 7 @ 6*a.*
Bodhicaryavatara of Candidevi. Fasc. 4 @ 6*a.*
Godadhara Paddhati. Fasc. 1 @ 6*a.*
Saddarsana Samuiccaya. Fasc. 1 @ 6*a.*
Tantra Vartika (English). Fasc. 5 @ 12*a.*
Nityacaraprodipah. Fasc. 7 @ 6*a.*
Chaturvarga Chintamani. Vol. 4. Fasc. 5 @ 6*a.*

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST July TO 31st December 1905.

Monthly Weather Review, January to June 1905. (Illustrated by 8 plates) Quarto. Paper cover. R1 per month.

Monthly Weather Review, July, 1905. (Illustrated by 8 plates) Quarto. Paper cover. Re. 1.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 17, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate A. G. H. Roberton, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims having the late Alexander Gordon Hamilton Roberton, late of 4, Lyon's Range, Calcutta, who died at Bombay on 20th August 1905, Letters of Administration to whose Estate have been granted to George Roberts Johnston, Esq., of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 8th March next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

G. R. JOHNSTON,
Administrator to Estate A. G. H. Roberton, deceased.

CALCUTTA;
The 25th January 1906.

IN THE COURT OF THE MUNSIF AT FATEHABAD, DISTRICT AGRA.

SUIT NO. 647 OF 1905.

Methoolal, son of Dalchand Kayesth, of M. Manikpur, Pargana Bah . . . . *Plaintiff,*

versus

Gangaram and Dina Nath, sons of Sheonandan Thakur, of Bharinagla . . . . *Defendants.*

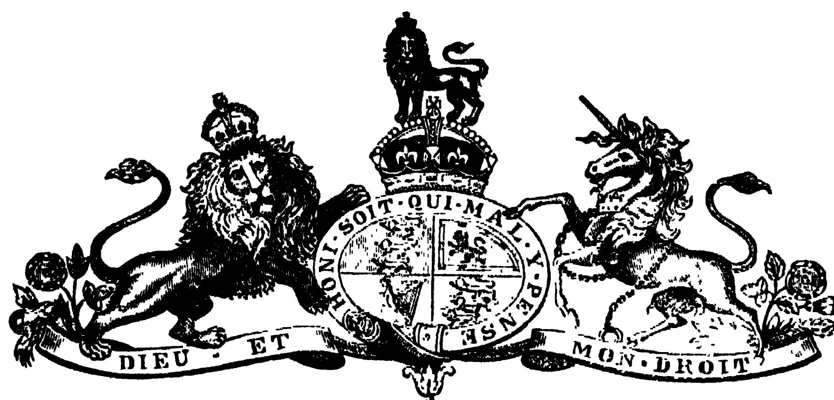
To defendant No. 1, now residing at Thana Motea Burj, Bajertolla, now Chat Kal, through Nandram Jamadar, Calcutta, and defendant No. 2, dwelling at Mauza Bhanora, District Etawah.

Whereas the plaintiff has instituted a suit in this Court against you for R36-6-0 you are hereby summoned to appear in this Court in person or by a duly authorized pleader of

the Court duly instructed and able to answer all material questions relating to the suit, or who shall be accompanied by some other person able to answer all such questions, on the 26th day of February 1905 at 11 o'clock, in the forenoon, to answer the abovenamed plaintiff ; and as the day fixed for your appearance is appointed for the final disposal of the suit, you must be prepared to produce all your witnesses on that day ; and you are hereby required to take notice that, in default of your appearance on the day before mentioned, the suit will be heard and determined in your absence ; and you will bring with you or send by your pleader which the plaintiff desires to inspect any documents on which you intend to rely in support of your defence.

Given under my hand and the seal of the Court, this 23rd day of January 1906.

JOTINDRA MOHAN BOSE,
Munsiff.



SUPPLEMENT TO

The Gazette of India.

No. 7.} CALCUTTA, SATURDAY, FEBRUARY 17, 1906

OFFICIAL PAPERS.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

FAMINE.

No. 313, dated Calcutta, the 12th February 1906.

The following report is published for general information : -

SECOND REPORT OF THE BOARD OF MANAGEMENT OF THE INDIAN PEOPLE'S FAMINE TRUST COVERING THE CALENDAR YEAR 1905.

Board's Proceedings.

1. Only two meetings of the Board were held during the year, at the first of which, held on 23rd January, the Accounts of 1904 were passed, while at the second, held on 13th February, it was decided after some discussion that all Securities belonging to the Board and not vested in the Treasurer of Charitable Endowments should stand in the joint names of the Comptroller General and of the Accountant General, Bengal, and should not be dealt with save under the order in writing of not less than two of the members of the Board.

In March an application was received from the Honorary Secretary of the Central India Famine Committee that a sum of R669-6-7 out of the unexpended balance remaining with that Committee might be paid to the Gwalior Residency Local Fund to cover certain irrecoverable advances made from it to distressed cultivators. It was impossible at that time to collect a sufficient number of members of the Board to hold a meeting, and the papers were accordingly circulated for opinion with the result that the application was agreed to. A sum of R1,114-5-5 still remains with the Committee and will shortly be recovered. All other unexpended moneys have been received by the Board.

2. During the year the Hon'ble Sir Denzil Ibbetson, K.C.S.I., was appointed to act as Chairman of the Board while the Chairman, the Hon'ble Sir Francis Maclean, KT., K.C.I.E., K.C., was absent from India during the long vacation. The Hon'ble Sir Lewis Tupper, C.S.I., K.C.I.E., Financial Commissioner of the Punjab, and the Hon'ble Mr. A. C. Logan, I.C.S., were appointed members of the Board, *vice* Mr. J. F. Finlay, C.S.I., and Sir F. S. P. Lely, K.C.I.E., Commissioner, Central Division, Poona, who had resigned.

Changes in the Board.

3. A statement of the assets of the Trust, and an Abstract of the Accounts will be found in schedules I and II annexed.

Income and Expenditure.

4. The securities purchased during the year out of the current income were of the face value of R1,00,000 of the 3½ per cent. loan of 1900-1. These, as well as those for R5,85,000 previously bought, now stand in the joint names of the Comptroller General and of the Accountant General, Bengal. They do not form part of the Endowment and are available for expenditure.

Investment.

In schedule II the item Refunds refers to moneys advanced by local Committees to distressed persons on the understanding that they should be repaid. Under Miscellaneous are included small subscriptions amounting to R261-15-0 accepted with the approval of the Governor General in Council, and sums amounting to R8,931-15-11 found in various treasuries at the credit of the Fund, having been deposited there by relief officers who should apparently have paid them to their local Committee. The existence of these items was ascertained by calling upon all Account Officers to report whether any stray sums of the kind remained in their provinces.

Grants for relief of distress.

5. There was no grant for relief of distress during the year.

Endowment Fund.

6. The Endowment Fund stands at the same figure as that for the last year, *viz.*, R24,10,000.

A. F. COX,

Honorary Secretary to the Board of Management of the Indian People's Famine Trust.

J. WILSON,

Secretary to the Government of India.

SCHEDULE I.

INDIAN PEOPLE'S FAMINE TRUST.

Statement showing details of Assets as at 31st December 1905.

	Amount.	TOTAL.
	R a. p.	R a. p.
Endowment Fund invested in Government Securities vested in the Treasurer of Charitable Endowments:—		
Balance brought forward from 1904 . .	24,10,000 0 0	
Additions during the year . . .	......	
TOTAL ENDOWMENT FUND .	......	24,10,000 0 0
Government Securities representing assets temporarily invested:—		
Balance brought forward from 1904 . .	5,85,000 0 0	
Add—Further purchases during the year .	1,00,000 0 0	
Less—Sales during the year . . .	...	
Balance at close of the year . . .	......	6,85,000 0 0
Cash in Bank of Bengal	......	1,22,078 1 11
TOTAL AVAILABLE FOR EXPENDITURE .		8,07,078 1 11
GRAND TOTAL .	......	32,17,078 1 11

SCHE

ACCOUNTS OF THE INDIAN

Abstract of cash trans-

RECEIPTS.	Amounts.	TOTAL.
	R a. p.	R a. p.
Interest on Government Securities vested in the Treasurer of charitable endowments . . .	84,350 0 0	
Interest on Government Securities representing assets temporarily invested	23,401 6 2	
Proceeds of sale of Government Securities . .	......	
Refunds	21 0 0	
Transfer of balances from Provincial Committees administering grants for relief of distress . .	11,824 15 6	
Miscellaneous Receipts	9,193 14 11	
TOTAL RECEIPTS .	......	1,28,791 4 7
Opening balance on 1st January 1905 . . .	......	91,893 0 0
GRAND TOTAL .	......	2,20,684 4 7

DULE II.

PEOPLE'S FAMINE TRUST.

actions for the year 1905.

PAYMENTS.	Amounts.	TOTAL.
	R a. p.	R a. p.
Purchase of Government Securities . . .	98,606 0 8	
Grants for relief of distress	......	
Miscellaneous Payments. Receipt Stamps . .	0 2 0	
TOTAL PAYMENTS .	......	98,606 2 8
Closing balance on 31st December 1905 . .	......	1,22,078 1 11
GRAND TOTAL .	......	2,20,684 4 7

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs., on Thursday, the 15th February 1906, based on the India Daily Weather Reports of the period.

With the exceptions of showers at Gopalpur on the 11th, at Waltair and Masulipatam on the 12th, at Waltair, Cocanada and Cuddalore on the 13th and at Gopalpur and Cuddalore on the 14th, the weather has been rainless over the Peninsula throughout the week under review.

On the other hand, conditions have been unsettled and showery over northern and central India. On the 9th rain and snow was falling over the Himalayas, and rain at the submontane stations from Patna and Darbhanga westward to Peshawar—the largest rainfall amounts on the plains having been 0·72" at Patna, 0·54" at Bahraich and 0·37" at Dehra Dun. On the 10th rain practically ceased over northern India, but showers were reported from several central stations and from Assam—the principal falls having been 0·57" at Pendra and 0·55" at Dibrugarh. These disturbed conditions intensified during the 10th, and on the 11th fairly general, and in places moderately heavy, rain was reported from the Central Provinces, Orissa, Chota Nagpur, Bengal and Assam—Cherra Poonjee reporting two inches, Jessore and Sambalpur about one inch, and Barisal, Calcutta, Burdwan, Chaibassa and Ranchi about three quarters of an inch. On the 12th showers were again reported from Assam and East Bengal, but elsewhere the weather was generally dry, though unsettled conditions were appearing off the north-west frontier. On the 13th rain had reached the Indus Valley, and on the 14th rain was reported from nearly the whole of upper India—showers extending even as far east as Bihar. The amounts received were, however, generally small, and on the plains only exceeded one quarter of an inch at Multan, Jacobabad, Hyderabad and Kurrachee. On the 15th the disturbed conditions had intensified, and rain was even more extensive and somewhat heavier than on the preceding day, falls being reported from nearly the whole of Sind, Gujarat, the North-west Frontier Province, the Punjab, Rajputana, Central India, the United Provinces, West Bengal, Deltaic Bengal, the east of the Central Provinces and Orissa. The amounts were in most instances small, but Dwarka reported over two inches, Balasore and Calcutta one inch, and Saugor Island, Patna, Gaya, Chaibassa, Hazaribagh, Cuttack, Pendra, Jubbulpore, Rajkot and Bhuj half an inch or more. The disturbed conditions did not extend into Burma, which province was practically rainless throughout the week.

The rainfall table hence shows practically no rain over Burma, over the Peninsula (with the exception of the Waltair sub-division) or over the West Satpuras, but general rain elsewhere—the average actual fall ranging from only 0·06" in the Dinajpur sub division to 1·02" in Assam, 1·28" in the Ranchi sub-division and 1·38" in the Simla hills. Over the greater part of northern and central India the week's fall was in excess of the normal, but in the Ludhiana, Cawnpore and Lahore sub divisions it was more or less short of the average. This rainfall has considerably changed the seasonal condition in several divisions, more particularly in Bihar, the north-east of the Peninsula, the central parts of the country and Gujarat, where the previously existing deficiency has been largely diminished.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 15th February 1906.			Rainfall data from 1st December 1905 to 15th February 1906.			Seasonal percentage departure from normal.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9	10
		Inches.	Inch.	Inches.	Inches.	Inches.	Inches.		
1. (a)Bay Islands .	Port Blair .	0	0·14	−0·14	15·01	7·92	+7·09	+90	+93
1. Burma Coast (Rangoon).	...	0	0·10	−0·10	1·52	0·82	+0·70	+85	+111
2. Burma Wet (Bhamo)	...	0·08	0·03	+0·05	1·62	0·69	+0·93	+135	+133
3. Burma Dry (Mandalay).	...	0	0·06	−0·06	1·41	0·48	+0·93	+194	+236
4. Delta of Bengal .	Narayanganj	0·30	0·30	0	1·51	1·43	+0·08	+6	+7
	Calcutta .	0·89	0·28	+0·61	2·11	1·00	+1·11	+111	+69
5. Brahmaputra Valley (Sibsagar) .	...	1·02	0·37	+0·65	2·42	1·89	+0·53	+28	−8
6. Himalayas and Sub-Himalaya, East.	Dinajpur .	0·06	0·15	−0·09	0·60	0·99	−0·39	−39	−36
	Darbhanga	0·34	0·18	+0·16	0·63	1·14	−0·51	−45	−70
	Bahraich .	0·48	0·33	+0·15	1·09	2·00	−0·91	−46	−63
7. Indo-Gangetic Plain, East	Burdwan .	0·87	0·32	+0·55	3·49	0·80	+2·69	+336	+446
	Patna .	0·79	0·22	+0·57	1·50	1·09	+0·41	+38	−18
8. Himalayas and Sub-Himalaya, West.	Simla .	1·38	0·92	+0·46	8·21	6·16	+2·05	+33	+30
	Ludhiana .	0·36	0·64	−0·28	2·29	3·95	−1·66	−42	−42
9. Indo-Gangetic Plain, West.	Cawnpore .	0·15	0·23	−0·08	0·28	1·57	−1·29	−82	−90
	Lahore .	0·14	0·29	−0·15	0·50	2·17	−1·67	−77	−81
10. N.-W. Dry Area (Bikaner).	...	0·55	0·24	+0·31	1·92	1·52	+0·40	+26	+7
11. Baluchistan (Quetta)	...	1·76	0·50	+1·26	7·59	3·82	+3·77	+99	+76
12. East Coast, North .	Waltair .	0·87	0·13	+0·74	0·92	1·30	−0·38	−29	−96
	Cuttack .	0·96	0·33	+0·63	2·34	1·09	+1·25	+115	+82
13. East Satpuras .	Ranchi .	1·28	0·35	+0·93	4·28	0·91	+3·37	+370	+436
	Raipur .	0·59	0·21	+0·38	1·09	0·83	+0·26	+31	−19
	Jubbulpore .	0·65	0·24	+0·41	0·99	1·38	−0·39	−28	−70
14. Central India Plateau.	Jhansi .	0·35	0·20	+0·15	0·58	1·54	−0·96	−62	−83
	Jaipur .	0·11	0·05	+0·06	0·13	0·84	−0·71	−85	−97
	Indore .	0·30	0·04	+0·26	0·40	0·53	−0·13	−25	−80
15. West Coast . .	Calicut .	0	0·15	−0·15	2·11	3·19	−1·08	−34	−31
	Bombay .	0	0·02	−0·02	0·28	0·17	+0·11	+65	+87
16. Gujarat . .	Ahmedabad	0·13	0·08	+0·05	0·17	0·21	−0·04	−19	−69
	Rajkot .	0·44	0·01	+0·43	0·64	0·19	+0·45	+237	+11
17. West Satpuras (Akola).	...	0·10	0·07	+0·03	0·36	0·88	−0·52	−59	−68
18. Deccan . .	Bellary .	0	0·01	−0·01	1·23	0·58	+0·65	+112	+116
	Bijapur .	0	0·04	−0·04	0·85	0·36	+0·49	+136	+166
	Hyderabad	0	0·06	−0·06	2·34	0·21	+2·13	+1014	+1460
19. South India . .	Mysore .	0	0·02	−0·02	0·66	0·32	+0·34	+106	+120
	Madura .	0·01	0·30	−0·29	1·72	3·32	−1·60	−48	−43
20. East Coast, South (Madras).	...	0·02	0·29	−0·27	5·28	11·32	−6·04	−53	−52

W. L. DALLAS,
for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,
Secretary to the Government of India.

SIMLA;
The 15th February 1906.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 10th February 1906.

Burma.—Bhamo received 15 cents and Myitkyina 20 cents of rain during the week. Reaping of wet weather paddy is completed in Sagaing, Lower Chindwin, and Meiktila. Threshing and winnowing are completed in Sandoway and Tharrawaddy and is progressing in other districts. Gathering of peas and reaping of millet have commenced in the Pauk township of Pakokku. Reaping of sessamum is completed in Lower Chindwin Sowing of miscellaneous dry crops in Meiktila and transplanting of dry weather paddy in the Monywa township of Lower Chindwin have been completed. The standing crops are in good condition. The price of paddy has risen at Rangoon, Bassein, Pegu, Pyapon, and Thaton and fallen at Mergui, Prome, Myaungmya, and Amherst.

Eastern Bengal and Assam.—The weather is seasonable. There was slight rain during the week in all districts except Jalpaiguri, Rangpur, Dinajpur and the Chittagong Hill Tracts. Pruning of tea is in progress Harvesting of winter rice is finished and the outturn is fair. The prospects of the crops is generally fair. Lands are being prepared for early rice and jute. Fodder is insufficient in parts of Bogra, Mymensingh, and the Khasi and Jaintia Hills. Prices of common rice:—Sibsagar 12; Chittagong, Silchar, and Tezpur 11; Rampur Boalia $10\frac{1}{2}$; Dinajpur $10\frac{3}{16}$; Rangpur, Malda, Barisal, Bogra, Rangamati, Gauhati, Nowgong, and Tura 10; Sylhet $9\frac{3}{4}$; Pabna $9\frac{1}{8}$; Jalpaiguri, Dacca, Faridpur, Dhubri, and Dibrugarh 9; Mymensingh and Comilla $8\frac{7}{8}$; and Noakhali $8\frac{1}{4}$ seers per rupee.

Bengal.—Rain is reported from every district except Champaran, Purnea, Darjeeling and Cuttack. The fall was light in the Bhagalpur and Orissa Divisions and generally moderate in the rest. More rain is needed in some of the Bihar districts, *viz.*, Champaran, Darbhanga and Bhagalpur. Hailstorms are reported from the districts of Patna, Sambalpur and Palamau, and the standing spring crops in Palamau have suffered to a certain extent. An area of about 18 square miles in the Samastipur sub-division of the Darbhanga district has been seriously affected by the hailstorm of the 22nd January last. Prospects of spring crops are otherwise good Fodder is reported to be insufficient in parts of Darbhanga and Jessore. Water-supply is generally sufficient. The price of common rice has risen in six districts and has fallen in eleven; it is high in most of the districts of the Burdwan and Presidency Divisions and also in Monghyr and Purnea.

United Provinces.—Good rain fell during the week in Dehra Dun, Garhwal, Almora, Ballia and Tehri and some smart showers were received in Shahjahanpur, Sitapur, Bahraich, Rai Bareli and Sultanpur. The standing crops are reported to be below the average in Bijnor and Sitapur and are not doing well in parts of Bulandshahr, Muttra, Agra, Mainpuri, Budaun, Allahabad and Bundelkhand where the want of rain is still felt; elsewhere the prospects of the spring crops are good or fair according to the amount of rain received. Extra crops are being sown in Etah, Mainpuri, Rai Bareli, and Sultanpur and the harvesting of peas has begun in Fyzabad, Azamgarh, Basti, and Gorakhpur. Serious damage by hail is reported from the Khaga tahsil of the Fatehpur district and the crops have been slightly injured by hail, frosts, or insects in parts of Almora, Bareilly, Bulandshahr, Barabanki, Partabgarh, Cawnpore, and Jaunpur. The scarcity of fodder continues in fifteen districts. Prices generally remain high and are rising in Budaun, Sultanpur, Benares, Basti, Gorakhpur, Banda and Rampur. The total number of persons on relief in the distressed districts of Jhansi, Jalaun, Muttra and Cawnpore at the end of the week was 115,081.

The weekly report on the famine and scarcity is as follows :—seven cents of rain fell during the week in Cawnpore but there was none elsewhere in the distressed districts. Irrigated and unirrigated crops are withering in Jalaun and are being pulled up for fodder which continues scarce everywhere. The cheapest food grain is juar which is selling at 11 seers per rupee in Jalaun and at $12\frac{1}{2}$ seers in Jhansi. The condition of the people generally is fair, though charitable relief for clothing is much needed. There is no marked immigration or emigration at present but the distress is becoming more acute and the numbers on relief are increasing and are now as follows:—workers Jalaun 44,000, Jhansi 13,000, Muttra 8,000, Cawnpore 9,000; on gratuitous relief Jalaun 27,000, Jhansi 8,000, Muttra 5,000, Cawnpore 1,000, total workers 74,000; on gratuitous relief 41,000; grand total 115,000. Famine was declared in Hamirpur from the 11th instant, the numbers on test works on the 10th idem having exceeded six thousand.

Punjab.—Slight and unevenly distributed rain fell throughout the Province during the week. The prices of all food grains are rising. Ploughings and sowings of extra spring

crops are in progress. Ploughing for cotton has commenced in Shahpur and for cotton and sugarcane in Lyallpur. The condition of the irrigated crops is good to fair and of unirrigated average to poor. Most of the standing crops will benefit from the recent rain but more rain is urgently required to see the others through the critical stage to which the drought has brought them. Crops are withering in Ferozepore and Shahpur. Wheat has been damaged by white ants in Gurgaon; rape by frost in Gurgaon and Ferozepore; and turnips by insects (*tela*) in Multan. Locusts appeared in parts of Lahore and Multan and damaged the crops slightly. Cattle are in impoverished condition in Hissar, Gurgaon, Delhi, Sialkot, and parts of Shahpur for want of proper and sufficient food and are being overworked in Jullundur owing to the absence of rain. Fodder is scarce in all districts except Rawalpindi, Lyallpur and Multan; leaves of trees, prickly shrubs, sugarcane heads, etc., are being substituted for fodder. The canal supply is poor in Delhi.

The weekly report on the scarcity is as follows:—Prices have reached scarcity rates in the Rohtak district, and is the result of the pronounced failure of the last summer and winter rains; four test works attracted 2,648 workers in the previous week; while in the week under report the number was 13,437; grain is being imported in large quantities from Ferozepore and Bhatinda; a small proportion of the cultivators have stocks; there are no signs of starving or emaciation and the actual condition of the people is not bad at present; fodder is extremely scarce and dear.

North-West Frontier Province.—Rain varying from one inch in Hazara and half an inch in Peshawar and Kohat to slight showers elsewhere fell all over the Province during the week and has done good to the standing spring crops. The weather is cloudy and more rain is expected. The condition of the irrigated crops is generally good and that of unirrigated poor in Dera Ismail Khan and good or fair elsewhere. The water-supply is sufficient but there is no irrigation from hill torrents. Fodder is sufficient except in the Daman tract of Dera Ismail Khan. Prices are nearly stationary.

Jammu.—There was slight rain during the week. Prices are falling. Prices:—wheat 13 to 22, and maize 16 to 34 seers per rupee. The condition of the standing crops is good. Fodder is sufficient.

Kashmir.—The weather is snowy and cold. Prices are stationary.

Rajputana.—Rainfall in cents:—in thirteen districts of Marwar varying from 5 to 74 cents; Sirohi 34; Merwara district 8; and slight showers in Jaisalmer, Partabgarh, and Ajmer district. Rain is badly needed in all the affected areas and in Kotah where the standing crops are withering in the North and Central districts. Slight damage from frost is reported from parts of Mewar and Kotah. Pasturage and fodder are insufficient in North Mewar, Jaipur, Kishangarh, Alwar, Karauli, Bharatpur, Dholpur, and parts of Marwar, Tonk, and Kotah; in these tracts the condition of cattle is generally poor. Prices have risen considerably in the hill tracts of Mewar and slightly in Partabgarh and show tendency to rise elsewhere, except in Jhalawar and Jaisalmer where they have fallen slightly. The numbers on famine relief are:—Ajmer-Merwara 50,443. Native States:—30,442. On test works:—North Mewar 1,867, Shahpura 545, Tonk 827, Jaipur 3,616, Alwar 2,234; on gratuitous relief:—North Mewar 410; grand total 90,384 or an increase of 6,180.

The weekly report on the famine and scarcity is as follows:—Ajmer-Merwara:—on works Ajmer 16,756, Merwara 18,293; on gratuitous relief Ajmer 7,138, Merwara 8,256, total 50,443 or an increase of 4,324. Prices:—Ajmer 10½ and Merwara 10⅝ seers per rupee. Native States:—Marwar on works 2,497, on gratuitous relief 1,912, total 4,409; Kishangarh on works 2,510, on gratuitous relief 2,595, total 5,105; Karauli on works 5,290, on gratuitous relief 1,925, total 7,215; Bharatpur on works 10,189, on gratuitous relief 1,311, total 11,500; Dholpur on works 1,530, on gratuitous relief 683, total 2,213; total increase during the week 6,180 and during the last fortnight 14,888 being due to sudden rise in prices. Prices:—Marwar 11¾, Kishangarh 12, Karauli 9¼, Bharatpur 11¼, Dholpur affected area 11 seers per rupee.

Central India.—There was partial rain in Baghelkhand and Malwa during the week. The irrigation of spring crops and harvesting of autumn crops are in progress. The standing crops are good in two perganas of Gwalior; fair in Indore, Bhopal, Malwa, and Bhopawar; indifferent in Baghelkhand; and average in Bundelkhand. The probable outturn is good in two parganas of Gwalior; fair in Indore, Bhopal, and Bhopawar; below average in Baghelkhand, Bundelkhand, and Malwa. The crops have been slightly damaged in parts of Gwalior, Bhopal, Malwa, and Bhopawar. Agricultural stock is in bad condition in parts of Gwalior; good in Baghelkhand and Malwa; fair in Bhopal; and average in Bundelkhand. Pasturage is bad in parts of Gwalior and scarce in north of Bundelkhand. Prices are rising in Gwalior, Bhopal, Bhopawar, and Malwa; continue high in Baghelkhand; are steady in Bundelkhand; and are very high in Indore.

The general position in Gwalior and Bundelkhand is unaltered. Prices of staple food grains vary from 10 to 15 seers per rupee in Gwalior and from 11¾ to 12¼ seers in Bundelkhand. The numbers on works were—in Gwalior 24,000; on gratuitous relief

4,000, total 28,000; in Datia, Sambhar, Baoni, Charkhari, Bijawan, Chhatarpur, Panna, Sarila, and Jagirs:—on works:—19,250; on gratuitous relief 2,500; total 21,750; grand total 49,750.

Central Provinces.—Light to moderately heavy showers fell in most districts during the week: the heaviest fall (1½ inches) was received in Narsinghpur; these showers were accompanied by hail in Narsinghpur, Hoshangabad, Chhindwara, Nagpur, Bhandara, and Bilaspur. Slight damage is reported to have been caused to the standing crops but the prospects especially of late sown crops have been somewhat improved by the rain. Some damage has been caused by frost in the Seoni tahsil and by cloudy weather in Bhandara and Raipur. Linseed is reported to be effected with rust in Bhandara. The price of gram has risen by 3 seers per rupee in Chhindwara and that of juar by 2½ seers in Nagpur and by 2 seers in Bhandara; elsewhere prices are steady or fluctuate slightly.

Baroda.—For week ending 3rd February:—the numbers on relief were:—on works 3,002; on gratuitous relief 172; total 3,174.

Bombay.—During the past week there was very slight rain in Sind, Ahmedabad Palanpur, and Cutch. Autumn harvesting was completed last month, the outturn in the Deccan and Karnatak being nowhere normal and in most places either a complete failure or very poor. Spring harvesting continues in Sind and Panch Mahals where small amount of damage has been done by frost and locusts; in Gujarat and the Konkan spring crops are generally in fair condition and the outturn is expected to be nearly normal; the cultivated spring area in the Deccan and Karnatak is much below normal on account of the failure of the rains, while the crop has failed wholly and partially in affected districts; in Nasik the spring crop is not above four annas; irrigated crops in Ahmednagar are deteriorating; in other places the crops are generally fair. Cotton has generally done well except in Cutch, Bijapur, and Belgaum; in Belgaum the area sown is below normal and has been injured in places to a small extent by frost; picking continues in Sind, Gujarat and the Karnatak. The supply of drinking water in affected districts and in parts of Kanara causes grave anxiety but measures for improvement as far as practicable have been taken; liberal takavi grants have been made for this purpose and other land improvements and for purchase of fodder. The deterioration of cattle in affected districts and the sale of old and useless animals continue to be reported; in Ahmednagar the plough cattle are insufficient. Fodder is scarce in affected districts and prices are twice to three times above the normal. Government grass is being imported into the Deccan and the Karnatak and is being taken up readily except in Bijapur. The importation of *kadbi* (juar stalks) from Moglai into Ahmednagar at three times the normal price continues. The prices of staple grains are 35 to 99 per cent. over the normal in the Deccan and the Karnatak and from 50 to 70 per cent. in some Gujarat States; the increase in the Konkan is so far moderate. Relief works have been opened in Belgaum, Ahmednagar, Bijapur and the Southern Mahratta Country and are about to be started in Sholapur; in Ahmednagar village relief works have been opened and are doing exceedingly useful work on embankments for protection of culturable land. The daily average numbers on relief works for the week ending 3rd instant were:—Ahmednagar 1,563, Belgaum 3,312, Kolhapur 300, total 5,175; dependants:—Ahmednagar 134, Belgaum 797, Kolhapur 30, total 961. The numbers on test works are still increasing except in Satara and Belgaum where they have decreased, the numbers on the last day of the week were:—Ahmednagar 415, Sholapur 914, Satara 189, Bijapur 1,448, Belgaum 251, Jath 147, Aundh 92, total 3,456. There is a large increase in the daily average numbers on gratuitous relief except in Poona, the numbers were:—Ahmednagar 4,487, Poona 1,149, Sholapur 47, Bijapur 3,298, Belgaum 3,279, Jath 884, Daphlâpur 50, total 13,194. Distress is increasing in Ahmednagar, Poona and Bijapur and small cultivators are beginning to feel the pinch but as yet there is not much demand for work at famine wages. Test works are being opened in Poona. Emigration from the affected tracts is still decreasing. There is no aimless wandering and no emaciation is reported. Charitable funds committees are being organised in Bijapur and Belgaum.

Hyderabad.—There was no rain during the week. The spring harvest continues. Late rice is being sown in six talukas and the crop is generally good. Fodder and water scarcity exists in twenty-nine and sixteen talukas respectively. A test relief work on the Bir.-Southara Road on the Ahmednagar Frontier with a grant of R29,200 and another on the Raichur-Gaugwati Road on the Bellary Frontier with a grant of R23,000 have been sanctioned. An additional sum of R14,000 for providing work for Bhils in the Aurangabad District has also been sanctioned. The attendance on works in the affected talukas numbered 1,496 persons and at the poor-house at Asteli 25 persons. The price of juar has risen from ½ to 4 seers per rupee in twenty-nine talukas and fallen by 1 seer in five talukas. Prices:—wheat 9¼; coarse rice 7½; and juar 15 seers per rupee.

Mysore.—Prices are steady. Paddy and ragi are being harvested in parts and ploughing operations have begun in other parts of the Province. Prospects are fair.

Cattle are healthy except in parts of Tumkur, Hassan, Kadur, and Chitaldroog. Water and fodder are scanty in parts of Tumkur, Mysore, Shimoga and Chitaldroog.

Coorg.—Picking of coffee and threshing of rice continue. Prices of food grains are normal. Water and fodder are sufficient.

Madras.—There was no rain during the week. Irrigation supplies are insufficient except in the Carnatic, the West Coast districts and the Nilgiris. Ploughing, sowing, weeding and transplanting are in progress. The standing crops are generally fair but some in parts of Bellary, Coimbatore, Tinnevelly, and Malabar require more rain and some in parts of Salem, Tanjore and Madura are withering. Harvests continue with outturn poor to normal and bumper. Pasture is sufficient everywhere except in parts of the Circars, the Deccan, Salem, Coimbatore, Madura and South Canara. Fodder is scanty in parts of Godavari, South Arcot, Salem, Coimbatore, Tanjore, and Madura. The condition of cattle is generally good. The price of rice is stationary in eleven districts; has fallen in seven; and has very slightly risen in five. The prices of millets have fluctuated as follows:—Ragi is stationary in seven districts; has fallen in nine; and has slightly risen in five. Cholum is stationary in four districts; has fallen in six; and has slightly risen in four. Cumbu is stationary in four districts; has fallen in six; and has slightly risen in five.

J. WILSON,
Secretary to the Government of India.

WHOLESALE AND RETAIL PRICES IN THE FIRST HALF OF JANUARY 1906 OF

RICE	GRAM AND PULSE	TOBACCO
WHEAT AND FLOUR	LINSEED	TURMERIC
BARLEY	MUSTARD AND RAPESEED	GRASS AND STRAW
JAWAR AND BAJRA	SESAMUM (*Til* or *jinjili*)	JAWAR STALKS
RAGI	GHI	SHEEP AND BULLOCKS
KANGNI	SUGAR	
MAIZE	SALT	

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

WHOLESALE PRICES FOR THE FIRST HALF OF JANUAR

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar	
	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905
Burma*—												
Tenasserim—												
Mergui	...	...	37·87	...	...	...	...	...	...	...	...	...
Tavoy	...	...	29·91	27·59	...	...	...	...	...	...	...	..
Moulmein and Amherst	...	...	35·16	35·16	55·65	55·65	...	...	...	...	...	...
Pegu (deltaic)—												
Rangoon	...	...	25·4	26·28	28·57	27·12	...	...	...	...	...	...
Maubin	...	...	32·99	31·68	...	...	...	...	...	...	...	...
Bassein	...	...	41·03	31·07	...	...	...	...	...	...	...	...
Pegu (inland)—												
Henzada	...	...	30·19	30·19	...	...	...	...	...	...	...	...
Toungoo	...	...	31·22	26·89	...	...	...	...	...	...	...	...
Upper Burma—												
Mandalay	...	...	32·16	33·16	22·7	21·05	...	...	...	...	...	...
Pakókku	...	...	36·36	32	...	...	...	...	...	...	...	...
Arakan—												
Akyab	...	..	36·36	30·77	...	...	...	...	...	...	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	...	...	36·25	28·75	...	...	...	...	...	...	...	...
Dacca	...	...	43·75	26·25	40·62	[illegible]4·37	...	...	20	14·37	...	...
Central—												
Pabna	...	...	40·91	27·19	...	22·5	...	...	...	...	...	...
Northern—												
Rangpur	...	...	36·87	24·37	35	30	...	...	...	...	...	...
Brahmaputra—												
Goálpára	22·5	12·5	40	25	...	...	...	...	...	...	...	...
Gauhati	...	...	35	26·	...	...	...	...	...	...	...	...
Bengal*—												
Deltaic—												
Midnapur	...	...	30	...	...	...	...	...	...	...	...	...
Calcutta	...	...	55	40	35	[illegible]0	...	...	26·25	23·75	32·5	...
Central—												
Bardwan	...	...	32·5	26·25	...	...	...	...	...	...	...	...
Orissa—												
Cuttack	...	...	30·47	24·22	32·34	27·19	...	...	...	...	...	...
Bihár, south—												
Patna	...	...	30·62	22·19	40	23·12	...	...	...	13·12	28·75	...
Bihar, north—												
Bhágalpur	...	...	31·56	24·37		24·37	...	...	22·5	15·62	...	...
Muzaffarpur	...	...	33·28	26·76	·25	26·56	...	...	25	13·75	...	...
United Provinces:—												
(a) Agra—												
Eastern—												
Benares	20·36	15·83	36·77	[illegible]1·93	35·78	25·47	41·43	31·93	25·73	15·47	28·23	15·
Central—												
Cawnpore	22·24	18·33	[illegible]6·35	·78	38·07	23·54	42·08	25·78	30·78	12·92	30·78	12·
Jhánsi	28·12	18·18	44·48	[illegible] 57	37·10	25·36	...	...	28·85	15·21	30·21	15·
Western—												
Meerut	...	...	50	36·35	35·10	24·17	38·75	27·88	...	14·79	...	15·
Agra	28·59	25	59·27	55·16	40	26·56	47·03	32·66	30·78	14·37	33·33	16·
Submontane, west—												
Shahjahánpur	22·24	14·22	...	...	40	22·34	...	...	30	18·59	30	14·
(b) Oudh—												
Southern—												
Lucknow	20	16·25	37·5	28·59	40	24·37	47·03	25·59	31·98	12·13	29·68	12·
Northern—												
Fyzabad	20·94	15·42	42·5	36·2[illegible]	40	26·09	...	...	38·12	13·18	30	...

* The figures under "Rice, husked" represent the prices of common rice

(The figures state prices in rupees per ten maunds)

Bajra		Ragi		Maize		Gram		Arhar dál		Linseed		Districts
1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	40·76	40·76	50	50	...	...	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	22·22	20·25	27·59	30·77	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	31·37	28·19	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	...	27·95	26·89	26·89	45·71	45·71	...	...	Henzada
...	...	...	...	...	...	36·99	36·99	...	...	...	...	Toungoo
												Upper Burma—
...	...	...	...	...	14·22	20·38	26·56	43·84	40·76	...	...	Mandalay
...	...	...	...	...	...	21·60	16·67	40·25	40·25	...	...	Pakôkku
												Arakan—
...	...	...	...	...	...	38·1	38·1	57·14	50	...	...	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	...	...	32·5	33·75	50	37·5	...	...	Chittagong
...	...	...	...	...	...	28·12	24·37	47·5	22·5	...	...	Dacca
												Central—
...	...	...	...	...	...	30	25	...	33·12	42·5	35	Pabna
												Northern—
...	...	...	...	...	...	32·5	22·5	50	33·75	...	...	Rangpur
												Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Deltaic—
...	...	...	...	...	...	30 to 35	25 to 32·5	45	35	47·5	37·5	Midnapur
40	26·25	...	...	26·25	22·5	32·5	27·5	50	40	53·75	46·25	Calcutta
												Central—
...	...	...	...	...	...	31·87	22·5	45	30	...	...	Bardwan
												Orissa—
...	...	...	...	...	...	25·42	20·62	22·81	18·28	...	...	Cuttack
												Bihár, south—
...	...	...	...	...	15	28·75	18·12	45	20	56·25	34·37	Patna
												Bihár, north—
...	...	...	...	22·5	13·75	26·25	19·37	45	26·25	50	33·75	Bhágalpur
...	...	...	15·94	28·59	13·75	28·59	20·94	40	23·44	...	...	Muzaffarpur
												United Provinces:
												(a) Agra—
												Eastern—
20·32	17·08	...	...	24·48	13·85	28·23	19·58	44·43	28·07	48·85	34·27	Benares
												Central—
31·98	17·08	...	...	27·6	13·8	32·66	17·03	31·98	...	50	29·63	Cawnpore
31·98	17·97	...	...	28·91	...	34·06	17·97	...	...	55·16	32·66	Jhánsi
												Western—
...	18·18	...	...	26·87	14·37	28·59	15·68	...	20·47	...	...	Meerut
36·35	19·53	...	...	30·78	14·27	31·98	18·44	47·03	28·07	61·56	...	Agra
												Submontane, west—
31·98	16·09	...	...	28·54	12·5	31·98	18·59	...	...	50	30	Shahjahánpur
												(b) Oudh—
												Southern—
31·98	13·83	...	...	27·6	12·5	33·33	20	31·87	...	50	30·73	Lucknow
												Northern—
...	...	...	...	26·72	15·31	30	17·6	...	...	...	...	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY—continued

Districts	Mustard and rapeseed		Sesamum (Til or jinjili)		Ghi		Sugar, raw (Gúr)		Salt		Tobacco leaf	
	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	...	...	15·84	17·53	...	...
Tavoy	...	...	...	...	...	...	...	...	20·51	22·54	...	...
Moulmein and Amherst	...	...	...	...	...	...	...	...	18·77	18·77	...	...
Pegu (deltaic)—												
Rangoon	...	...	...	...	...	...	...	...	17·39	17·39	...	...
Maubin	...	...	...	...	...	...	...	...	22·46	22·46	...	...
Bassein	...	...	...	...	...	...	...	...	22·61	22·61	...	...
Pegu (inland)—												
Henzada	...	...	...	...	...	...	...	...	21·90	21·26	...	...
Toungoo	...	...	...	...	...	...	...	...	24·24	24·24	...	...
Upper Burma—												
Mandalay	...	...	...	...	...	...	...	...	22·7	22·54	...	...
Pakókku	...	...	...	...	...	...	...	...	24·71	24·71	...	...
Arakan—												
Akyab	...	...	...	...	...	...	...	...	33·33	25	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	70	41·25	...	...	390	360	55	55	20	27·5	42·5	75
Dacca	...	...	...	...	455	450	55	62·5	27·5	28·75	100	70
Central—												
Pabna	60	41·25	..	..	540	520	60	50	30	30	90	110
Northern—												
Rangpur	57·5	36·56	...	...	405	350	57·5	47·5	27·5	31·25	40	45
Brahmaputra—												
Goálpára	52·5	32·5	...	...	...	...	72·5	60	...	...	...	...
Gauhati	53·75	32·5	..	...	...	...	...	...	...	...	...	..
Bengal—												
Deltaic—												
Midnapur	36·25 and 52·5	28·75 and 42·5	...	...	385	345	55	50 to 52·5	23·75	28·75	65 and 90	70 and 90
Calcutta	43·75	41·25	42·5	40	410	370	62·5	47·5	25	26·25	80	80
Central—												
Bardwan	60	41·25	...	...	360	335	45	47·5	21·87	27·5	...	...
Orissa—												
Cuttack	57·5	52·5	53·28	33·28	380·94	337·5	53·33	41·25	25	25	60·94	42·5
Bihár, south—												
Patna	55	35	70	38·44	340	300	45	35	25	31·25	35	35
Bihar, north—												
Bhágalpur	60 and 66·25	33·75 and 37·5	...	...	355	330	40	32·5	25·31	20·37	60	60
Muzaffarpur	...	...	...	...	355·62	304·69	36·25	36·25	27·5	31·87	80	80
United Provinces:												
(a) Agra—												
Eastern—												
Benares	52·4	31·93	58·7	33·33	378·59	345·05	41·43	36·67	...	...	...	...
Central—												
Cawnpore	48·19	29·63	61·56	41·43	320	320	44·13	36·35	...	...	70	55
Jhánsi	...	30·21	...	...	333·87	309·63	50	39·06	...	...	...	...
Western—												
Meerut	53·14	...	...	...	345·94	304·69	56·56	...	...	...	...	...
Agra	47·03	32·5	...	43·33	355·52	301·60	61·56	41·87	...	...	70	80
Submontane, west—												
Shahjahánpur	57·13	33·96	...	.	330	330 and 340	...	...	...	...	...	...
(b) Oudh—												
Southern—												
Lucknow	66·67	36·35	80	50	310	315	45	35	...	...	70	60
Northern—												
Fyzabad	...	...	...	...	360	340	40	30·78	...	...	...	...

(The figures state prices in rupees per ten maunds)

Turmeric		Grass		Straw		Jawar stalks		Sheep, per score		Plough bullocks, per pair		Districts
1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	...	...	...	...	...	...	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	...	...	...	...	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	...	...	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
												Upper Burma—
...	...	...	...	...	...	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	Pakôkku
												Arakan—
...	...	...	...	...	...	...	...	...	...	...	...	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	Chittagong
...	...	3·12	3·75	...	...	...	...	...	...	...	...	Dacca
												Central—
...	...	...	...	10	8·75	...	...	...	...	...	...	Pabna
												Northern—
...	...	2·5	1·87	8·75	7·5	...	...	...	...	...	...	Rangpur
												Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Deltaic—
...	...	...	...	5	5	...	...	...	...	...	...	Midnapur
...	...	20	11·25	10	8·75	...	...	...	...	...	...	Calcutta
												Central—
...	...	...	...	2·5	4·37	...	...	...	...	...	...	Bardwan
												Orissa—
...	...	4·37	4·37	5	5	...	...	...	...	...	...	Cuttack
												Bihár, south—
...	...	...	3·12	...	3·75	...	...	...	...	...	...	Patna
												Bihár, north—
...	...	...	...	...	...	...	...	...	...	...	...	Bhágalpur
...	...	...	...	...	...	...	...	...	...	...	...	Muzaffarpur
												United Provinces:
												(a) AGRA—
												Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	Benares
												Central—
90	70	...	...	...	...	...	...	70	70	...	...	Cawnpore
...	80	...	...	...	...	...	...	...	...	...	...	Jhánsi
												Western—
...	...	...	...	...	...	...	...	60	60	...	...	Meerut
130	45	...	5	9·06	5	...	...	...	50 and 60	30	30	Agra
												Submontane, west—
100 and 120	85 and 90	...	...	...	...	...	...	60 and 65	50 and 55	40 and 60	40 and 60	Shahjahánpur
												(b) OUDH—
												Southern—
...	...	5·42	3·12	...	5	...	...	40	40	...	...	Lucknow
												Northern—
...	...	...	...	...	...	...	...	...	...	35	30	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY—*continued*

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR	
	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905
Rajputana—												
Eastern— Ajmer	26·67	12·5	...	...	40·47	25	...	...	32·86	16·67	30·78	16·41
Panjab—												
Southern— Ferozpur	21·25	16·72	40	44·37	34·69	23·12	40	28·59	25	12·97	...	12·97
Central— Lahore	29·63	24·22	51·61	44·43	34·74	23·18	39·01	26·67	23·49	13·91	...	12·71
South-eastern— Delhi	...	...	47·03	38·12	39·06	25	33·75	30	28·59	13·33	29·63	13·33
Submontane— Amritsar	27·18	20	43·23	36·35	31·35	21·61	36·35	25	...	...	...	...
Northern— Ráwalpindi	20	20	50	55·78	28·59	21·61	32·4	25	21·04	11·41	20	15·36
Western— Multan	20	17·4	35	27·55	32·19	26·67	...	31·98	18·75	14·48	23·44	14·70
Sind and Baluchistan—												
Karáchi	...	...	38·75	44·37	...	...	...	...		17·5	30·94	17·19
Shikárpur	...	...	35	38·12	30·47	25·94	...	...	21·56	...	25	..
Quetta	...	...	...	...	40 to 43·75	31·25 to 38·75	58·75	57·5	27·5	21·25 to 22·5	28·75	21·25 to 32·12
Bombay—												
Deccan and Karnátak—												
Dharwar	...	...	41·04	...	...	...	...	...	...	...	...	...
Sholapur	...	...	...	37·71	...	...	...	...	...	...	26·2	15·90
Poona	...	...	...	39·32	...	...	...	...	...	...	...	...
Khandesh and N.-E. Deccan—												
Ahmadnagar	...	...	...	38·54	...	23·54	...	...	...	...	28·18	...
Dhulia	...	...	...	...	...	...	...	...	...	...	29·32	19·74
Gujarat—												
Surat	24·58	23·07	...	...	41·09	36·04	...	...	...	...	31·72	24·48
Ahmadabad	...	...	50	55	40·94	...	...	...	...	...	30·62	20
Central Provinces—*												
Western— Nagpur	...	...	38	31	31	23	44·37	36·25	...	...	23·87	18·37
Central— Jubbulpore	...	...	38	28·5	36·25	25	44·37	29·62	...	...	27·5	14·75
Eastern— Raipur	...	...	32	25	30	22	33·25	29	...	...	...	...
Berar—												
Akola	...	...	45·75	41·25	35·5	29·25	41·62	37·5	...	...	23·5	15·37
Amraoti	...	...	47·5	35	38·75	30	42	37	...	...	20	18
Madras—												
South, central—												
Coimbatore	...	...	...	...	...	...	...	...	...	...	29·2	25·1
Salem	...	...	...	...	...	...	...	...	...	...	...	...
Central—												
Bellary	...	...	...	...	...	...	...	...	...	...	25·3	16·9
Cuddapah	32·6	30·4	...	...	...	...	...	...	...	...	25·5	23·9
Karnul	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central— Nellore	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—												
Madras	27	25·7	46	45·9	...	...	...	...	..	...	...	...
Tanjore	33·8	23·3	44·2	30·3	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	..	...	...	..	...	...	...
Southern— Madura	...	...	...	...	...	...	...	...	...	...	33·7	27·2
Mysore—												
Mysore	27·2	24·2	42·97	42·05	52·9	35·22	57·8	48	...	...	27·43	21·97
Bangalore	22·39	15·67	46·16	37·06	35·01	31·83	60·5	56·95	...	...	...	...

* The figures under "Rice, husked" represent the prices of cleaned rice or *chanwal*.

(The figures state prices in rupees per ten maunds)

Bajra 1906	Bajra 1905	Ragi 1906	Ragi 1905	Maize 1906	Maize 1905	Gram 1906	Gram 1905	Arhar dál 1906	Arhar dál 1905	Linseed 1906	Linseed 1905	Districts
												Rajputana—
												Eastern—
36·41	18·44	...	...	32·86	16·67	31·67	19·06	...	...	61·56	44·06	Ajmor
												Panjab—
												Southern—
...	17·34	...	...	25	12·19	26·72	12·5	...	40	...	73·5	Ferozpur
												Central—
29·06	16·3	...	...	25·78	13·91	26·2	14·17	47·03	37 24	45·73	39·01	Lahore
												South-eastern—
32·03	18 18	...	...	29·63	13·75	20·63	15·1	50	25	50	44·37	Delhi
												Submontane—
...	...	...	...	24·63	12·92	25·78	12·71	...	...	...	30·78	Amritsar
												Northern—
26·41	16·46	...	...	22·86	15·36	26·41	14·53	44·43	36·35	33·33	33·33	Ráwalpindi
												Western—
26·56	20·52	...	...	22·34	16·98	25·94	16·98	...	...	...	36·35	Multan
												Sind and Baluchistan—
24·09	23·75	...	...	...	..	32 19	20·62	...	...	...	...	Karáchi
28·75	...	...	...	...	...	...	16·41	...	...	...	...	Shikárpur
...	...	...	...	27·5	20·62	...	...	47·5	40	...	...	Quetta
												Bombay—
												Deccan and Karnátak—
...	...	..	...	...	...	...	27·19	47·4	...	...	...	Dharwar
28 85	21 82	...	...	...	...	...	...	...	...	51·22	...	Sholapur
39 74	...	...	...	...	...	...	...	...	...	..	...	Poona
												Khandesh and N.-E. Deccan—
31·04	...	...	...	...	...	...	...	...	...	...	...	Ahmadnagar
...	20·63	...	...	...	...	...	...	...	..	...	...	Dhulia
												Gujarat—
34·58	28·85	...	...	...	...	37·5	26·67	58·33	41·69	...	...	Surat
36·25	22·5	...	...	...	...	...	...	...	...	...	...	Ahmadabad
												Central Provinces—
												Western—
...	...	...	...	...	...	34	19	39	30	...	36·5	Nagpur
												Central—
...	...	...	...	...	...	32	17·37	42	28·5	47	32	Jubbulpore
												Eastern—
...	...	...	...	...	...	30	16·5	36	21	50	...	Raipur
												Berar—
...	...	...	...	...	...	35·5	19·75	37·5	33·25	50	30	Akola
...	...	...	...	...	...	33·75	24	33·75	28	42·5	36·25	Amraoti
												Madras—
												South, central—
31 6	22·9	...	...	...	...	47·2	34·2	...	...	...	...	Coimbatore
...	...	26·3	21·9	...	...	...	...	29·4	28·2	...	...	Salem
												Central—
...	...	...	...	...	...	37	26·4	...	...	...	...	Bellary
28·7	22·1	...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	30·5	22·3	...	...	...	...	27·2	23·8	...	...	Nellore
												East Coast, south—
...	...	...	...	...	...	40·9	29·1	...	...	...	...	Madras
...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
...	...	26·7	21·6	...	...	...	...	...	...	...	...	Trichinopoly
												Southern—
35·4	26·9	...	...	...	...	...	...	30·5	25·6	...	...	Madura
												Mysore—
...	...	27·43	28·51	...	...	22·72	25·19	49·37	60·34	...	...	Mysore
...	...	25·71	22·86	...	...	24·38	24·38	48·4	48·4	...	...	Bangalore

WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY—*concluded*

Districts	Mustard and rapeseed		Sesamum (*Til* or *Jinjili*)		Ghi		Sugar raw (*Gúr*)		Salt		Tobacco leaf	
	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905
Rajputana—												
Eastern—												
Ajmer	...	...	69·53	44·06	355·52	320	55·47	41·72	...	...	...	...
Panjab—												
Southern—												
Ferozpur	...	33·28	...	57·19	355	315	50	40	...	...	80	80
Central—												
Lahore	41·04	24·22	60·36	45·73	388·18	355·57	68·07	45·73	...	...	66·67	50
South-eastern—												
Delhi	51·56	29·63	66·46	44·37	376·25	337·5	61·56	33·33	...	...	72·5	61·56
Submontane—												
Amritsar	42·08	28·59	61·51	41·04	400	...	...	36·35	...	...	...	...
Northern—												
Rawalpindi	42·13	33·33	50	44·43	355·52	320	61·61	40	...	...	...	...
Western—												
Multan	42·19	33·33	59·37	42·24	...	376·46	61·56	41·43	...	...	180	80
Sind and Baluchistan—												
Karáchi	50·62	...	...	...	391·25	355	...	...	...	...	...	...
Shikárpur	..	...	...	...	365	350	59·37	37·81	...	...	...	...
Quetta	...	...	...	...	360 to 420	380 to 400	...	...	...	...	...	...
Bombay—												
Deccan and Karnátak—												
Dharwar	...	...	...	...	...	...	56·98	50	...	...	...	...
Sholapur	..	..	...	...	...	...	59·11	...	...	...	...	...
Poona	...	...	...	...	...	...	...	66·67	...	...	...	...
Khandesh and N.-E. Deccan—												
Ahmadnagar	...	.	...	...	...	...	...	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat—												
Surat	...	...	66·3	53·33	...	...	...	...	...	...	...	...
Ahmadabad	...	...	...	...	325	295	65	50	...	...	...	...
Central Provinces—												
Western—												
Nagpur	...	...	...	53·25	400	350	...	...	...	...	...	...
Central—												
Jubbulpore	47	30·75	52·5	38	340	285	...	...	30·75	33·25	71·62	70
Eastern—												
Raipur	...	...	50	...	320	280	...	...	29·25	30	200	100
Berar—												
Akola	58·25	45·62	54	32·25	381	346	...	...	23	31·25	142·87	114·25
Amráoti	50	43·75	50	36·25	380	340	...	...	25	30	170	165
Madras—												
South, central—												
Coimbatore	...	..	76·3	60·7	396·4	327·4	51·2	68	..	...	...	...
Salem	...	...	...	...	385·2	376·7	...	...	..	...	125·3	119·9
Central—												
Bellary	...	..	51·5	46·4	380·9	285·7	63	47·6	..	...	...	...
Cuddapah	...	...	...	...	312·5	279·6	...	...	...	...	...	...
Karnul	...	..	...	...	...	...	...	...	...	...	74	74·1
East Coast, central—												
Nellore	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—												
Madras	...	...	57·6	...	362·1	345·6	65·8	69·9	..	...	115·2	123·4
Tanjore	..	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	123·4	61·8
Southern—												
Madura	...	...	72·6	46	...	...	...	...	...	...	106·8	106·8
Mysore—												
Mysore	...	...	68·19	58·78	383·41	339·17	49·37	85·03	...	...	280·2	280·52
Bangalore		...	67·17	58·75	394·29	342·85	55·71	55·71	...	...	291·43	342·85

'he figures state prices in rupees per ten maun ds)

Turmeric.		Grass		Straw		Jawar stalks		Sheep, per score		Plough bullocks, per pair		Districts
13:6	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	
												Rajputana— *Eastern—*
...	...	8·91	5	7·97	8·38	7·97	5	140	140	85	85	Ajmer
												Panjab— *Southern—*
...	80	3·28	3·75	5	5	6·25	5	50	50	75	75	Ferozpur
												Central—
27·55	84 22	13·33	12·5	7·55	6·67	...	...	200	100	100	112·5	Lahore
												South-eastern—
14·37	100	13·33	6·67	8·91	6·25	16·67	5·62	75	80	110	120	Delhi
												Submontane—
10	...	...	...	8·91	5·31	...	...	85	...	...	...	Amritsar
												Northern—
33·33	100	13·33	10	6·67	7·29	8·02	8·02	80	80	70	80	Ráwalpindi
												Western—
92·5	96·2	...	5·17	...	4·48	...	6·67	...	60	...	75	Multan
												Sind and Baluchistan—
...	...	...	...	...	...	...	...	95	...	...	...	Karáchi
...	...	...	...	...	...	...	...	...	...	...	...	Shikárpur
...	...	...	...	11·25*	6·87* to 7·5	...	...	60 to 200	40 to 140	...	...	Quetta
												Bombay— *Deccan and Karnátak—*
...	...	...	...	...	...	...	...	...	...	...	...	Dharwar
...	...	...	...	...	...	...	...	...	...	...	...	Sholapur
...	...	...	...	...	...	...	...	...	...	...	...	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	...	...	...	...	...	...	...	...	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	...	Dhulia
												Gujarat—
...	...	...	...	...	...	...	...	73	70	...	...	Surat
...	...	...	...	...	...	...	...	...	...	...	...	Ahmadabad
												Central Provinces— *Western—*
...	...	...	...	...	...	...	...	60	60	100	100	Nagpur
												Central—
10	88·87	...	...	...	...	...	...	55	55	40	45	Jubbulpore
												Eastern—
87·5	67	...	...	...	...	...	...	...	...	25	30	Raipur
												Berar—
14·25	52·37	...	3·75	...	...	...	7·5	70	80	90	100	Akola
24	80	5	6	...	...	10·5	9	55	65	80	75	Amráoti
												Madras— *South, central—*
96	64	...	...	...	...	4	4·8	...	...	50	50	Coimbatore
60	48	...	...	7·7	7·4	...	...	75†	75†	...	...	Salem
												Central—
...	...	...	...	...	...	6·8	5·2	80†	80†	100	100	Bellary
78	41·1	...	...	...	...	...	...	...	...	...	...	Cuddapah
98·7	49·4	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	...	...	5·8	4·4	...	...	...	...	...	...	Nellore
												East Coast, south—
90·5	46·1	..	...	...	...	...	...	56·25†	53·75†	...	...	Madras
...	...	...	...	...	...	...	...	80†	80†	...	...	Tanjore
...	...	...	...	...	...	...	...	...	...	...	...	Trichinopoly
												Southern—
...	...	...	...	6·4	4·3	...	...	...	...	40	40	Madura
												Mysore—
99·09	72	11·4	6·85	6·51	6·51	5	7·5	100	100	70	70	Mysore
2·86	45	9·14	7·61	9·79	6·86	5·71	5·71	160	160	120 to 150	120 to 150	Bangalore

* Bhusa † Sheep or goats

FREDERICK NOËL-PATON
Director-General of Commercial Intelligence

W. L. HARVEY
Secretary to the Government of India

Calcutta, February 16, 1906

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GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1906 (The figures

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or Cholum (Andropogon sorghum)		Bajra or Cumbu (Pennisetum typhoideum)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	9 9	9 9	...	...	...	...
Tavoy	...	...	...	...	12 3	12 3	13 —	13 —	...	...	...	...
Moulmein and Amherst	6 13	6 13	...	...	9 12	9 12	10 8	10 8	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...	...	9 14	9 14	10 8	10 8	...	...	...	...
Rangoon	12 12	12 12	...	...	13 —	12 4	14 12	14 4	...	...	...	...
Maubin	...	...	...	...	9 13	9 13	11 8	11 8	...	...	...	...
Bassein	...	...	...	...	8 5	9 12	9 2	9 12	...	...	...	...
Pegu (inland)—												
Tharawadi	...	...	...	...	10 10	10 10	11 10	11 10	...	...	...	...
Henzada	...	...	...	...	9 11	9 11	12 2	12 2	...	...	...	...
Prome	...	...	...	...	...	...	9 14	9 14	...	...	...	...
Toungoo	...	...	...	...	10 6	10 6	12 6	12 6	...	...	...	...
Thayetmyo	...	...	...	...	10 —	10 —	11 8	11 8	...	...	...	...
Upper Burma—												
Mandalay	16 1	16 1	...	...	10 9	10 9	11 9	11 9	...	...	...	...
Bamo	...	...	...	...	10 10	8 14	12 7	10 10	..	...	...	...
Pakôkku	...	...	...	...	8 13	8 13	10 10	10 10	...	...	...	...
Meiktila	...	...	...	...	11 2	10 6	12 5	11 10	20 4	19 15	...	...
Arakan—												
Sandoway	...	..	...	...	15 9	15 9	17 8	17 8	...	...	...	...
Kyaukpyu	...	...	...	...	12 2	10 9	13 2	11 9	...	...	...	...
Akyab	...	...	...	...	9 —	9 —	10 —	10 —	...	...	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	...	...	...	...	...	...	11 —	10 —	...	...	...	...
Noakhali	...	...	...	...	...	...	10 —	11 —	...	...	...	...
Backerganj	...	...	...	...	...	...	10 8	10 12	...	...	...	...
Maimensingh	10 10	10 —	12 5	12 5	...	...	8 11	8 14	...	...	...	...
Tippera	...	...	...	...	...	...	9 10	10 10	...	...	...	...
Dacca	9 12	10 —	19 —	17 8	...	...	9 4	9 4	...	...	...	...
Faridpur	14 8	16 —	24 8	24 —	...	...	9 11	9 6	...	...	...	...
Central—												
Pabna	...	...	...	...	...	...	9 8	10 8	...	...	...	...
Rajshahi	12 12	12 12	24 —	24 —	...	...	11 4	11 —	...	...	...	...
Malda	10 4	11 —	20 —	20 —	...	...	11 8	11 8	...	...	...	...
Bogra	11 4	11 4	...	...	...	...	10 8	10 8	...	...	...	...
Northern—												
Jalpaiguri	10 —	10 —	...	...	...	...	9 12	9 12	...	...	...	...
Dinajpur	8 —	8 —	...	...	...	...	11 —	11 —	...	...	...	...
Rangpur	11 —	11 —	...	...	...	...	10 8	11 —	...	...	...	...
Surma—												
Sylhet	...	...	...	...	9 —	8 —	10 8	10 1	...	...	...	...
Cachar	8 6	7 4	...	...	10 10	7 9	12 12	10 —	...	...	...	...
Hill tracts—												
Khasi and Jáintia Hills	6 8	6 8	...	...	5 —	5 —	7 8	8 —	...	...	...	...
Gáro Hills	...	...	...	...	4 —	4 —	10 —	10 —	...	...	...	...
Manipur	...	...	...	...	30 —	32 —	31 —	33 —	...	...	...	..
Nagá Hills	...	...	...	...	13 8	13 8	14 8	14 8	...	...	...	...
Lushai Hills	...	...	...	...	5 —	5 —	8 —	8 —	...	...	...	...
Brahmaputra—												
Goálpára	12 —	11 —	...	...	5 8	5 8	9 —	10 —	...	...	...	...
Kámrúp	9 —	9 —	...	...	7 —	7 —	11 —	12 8	...	...	...	...
Darrang	8 —	8 —	...	...	10 —	8 —	14 —	15 —	...	...	...	...
Nowgong	...	...	...	...	7 —	7 —	10 —	10 —	...	...	...	...
Sibságar	...	...	...	...	6 8	6 8	13 —	12 —	...	...	...	...
Lakhimpur	6 8	7 —	...	...	6 —	6 8	9 4	11 —	...	...	...	...

tate the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or kakuni, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or thur, cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	18 14	18 14	Mergui
...	...	...	...	...	...	...	...	...	...	17 12	17 12	Tavoy
...	...	...	...	9 5	9 5	...	...	7 9	7 9	16 4	16 4	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	12 12	12 12	...	...	9 5	9 5	19 2	19 2	Pegu
...	...	...	...	16 —	16 —	...	...	13 4	13 4	18 8	18 8	Rangoon
...	...	...	...	...	...	...	...	...	...	12 8	12 8	Maubin
...	...	...	...	10 11	10 11	...	...	...	...	15 1	15 1	Bassein
												Pegu (inland)—
...	...	...	...	8 8	8 8	...	...	...	...	14 4	14 4	Tharawadi
...	...	...	...	11 2	11 2	...	...	8 2	8 2	14 3	14 3	Henzada
...	...	...	...	11 14	11 14	18 10	18 10	8 2	8 2	16 2	16 2	Prome
...	...	...	...	10 8	10 8	...	...	...	...	10 15	10 15	Toungoo
...	...	...	...	9 14	11 10	22 9	22 9	8 10	8 10	11 10	14 8	Thayetmyo
												Upper Burma—
...	...	...	...	17 —	17 —	...	...	8 2	8 —	17 2	16 1	Mandalay
...	...	...	...	7 2	7 2	...	...	7 2	7 2	11 1	11 1	Bamo
...	...	...	...	17 2	17 2	...	...	8 —	8 —	14 3	14 3	Pakôkku
...	...	...	...	18 7	18 7	30 12	30 14	9 10	9 10	16 1	16 —	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	...	...	18 4	18 4	Sandoway
...	...	...	...	...	...	...	...	...	...	18 —	18 —	Kyaukpyu
...	...	...	...	10 —	10 —	...	...	6 —	6 -	10 —	10 —	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	13 —	10 —	...	...	8 —	7 —	16 —	16 —	Chittagong
...	...	...	...	12 8	12 8	...	...	...	...	15 18	16 —	Noakhali
...	...	...	...	10 —	10 —	...	...	...	...	13 —	13 —	Backerganj
...	...	...	...	11 8	11 7	...	...	11 4	11 8	14 8	12 5	Maimensingh
...	...	...	...	...	...	...	...	...	...	12 13	16 —	Tippera
...	...	...	...	13 —	14 8	...	...	8 —	8 —	14 —	13 12	Dacca
...	...	...	...	9 —	12 —	...	...	7 —	7 —	14 8	14 8	Faridpur
												Central—
...	...	...	...	13 4	13 5	...	...	8 8	8 —	12 —	13 4	Pabna
...	...	...	...	15 12	15 12	...	...	9 —	9 —	12 12	12 12	Rajshahi
...	...	...	..	13 8	13 —	19 —	...	7 —	7 —	14 —	13 —	Malda
...	...	...	...	12 —	11 4	...	...	12 —	12 —	13 8	12 —	Bogra
												Northern—
...	...	...	...	13 —	13 —	...	..	8 —	8 —	12 8	11 —	Jalpaiguri
...	...	...	...	12 —	11 —	...	...	8 —	8 —	14 —	14 —	Dinajpur
...	...	...	...	12 —	12 —	...	...	7 12	8 —	14 —	13 —	Rangpur
												Surma—
...	...	...	...	9 12	8 —	...	...	8 —	7 8	16 —	16 —	Sylhet
...	...	...	...	10 —	9 11	...	...	8 6	7 4	16 7	16 —	Cachar
												Hill tracts—
...	...	...	...	9 —	8 —	16 —	16 —	7 —	6 8	8 8	8 —	Khási and Jáintia Hills
...	...	...	...	8 -	8 —	...	...	5 8	5 12	8 —	8 —	Gáro Hills
...	...	...	...	6 —	5 —	...	...	5 —	6 —	11 —	11 —	Manipur
...	...	...	...	6 8	6 8	...	...	6 —	6 —	8 —	8 —	Nágá Hills
...	...	...	...	6 8	8 —	...	...	5 —	5 4	7 —	7 —	Lushai Hills
												Brahmaputra—
...	...	...	...	12 —	12 —	...	...	8 8	8 8	14 —	14 —	Goálpara
...	...	...	...	11 —	11 —	...	...	8 —	8 —	13 —	13 —	Kámrúp
...	...	...	...	11 —	11 —	...	...	8 —	9 —	13 —	14 —	Darrang
...	...	...	...	9 —	9 —	...	...	7 —	7 —	13 —	13 —	Nowgong
...	...	...	...	11 —	11 —	...	...	8 —	8 —	13 —	13 —	Sibsagar
...	...	...	...	11 —	11 —	...	...	7 8	7 4	11 8	11 8	Lakhimpur

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1906—continued (The figures

DISTRICTS	WHEAT		BARLEY		RICE: Best sort		RICE: Common		JAWAR OR CHOLUM (*Andropogon sorghum*)		BAJRA OR CUMBU (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—												
Deltaic—												
Khulna	...	...	...	...	...	...	11 8	10 —	...	...	...	..
24-Parganas	10 —	10 —	...	...	...	...	11 7	11 7	..	...	...	...
Midnapur	9 —	9 —	...	...	...	...	13 —	13 —	...	..	...	...
Howrah	...	...	...	...	...	...	11 8	12 8	...	..	...	...
Calcutta	10 —	10 —	12 4	12 4	...	...	7 —	7 —	13 —	13 —	9 —	9 —
Hooghly	8 8	8 8	...	...	...	...	10 8	10 8		...	...	...
Nadia (Krishnagarh)	14 9	16 —	...	16 —	...	...	12 5	13 1	..	...	...	...
Jessore	10 —	10 —	10 4	11 10	...	...	11 11	11 —		...	...	...
Central—												
Bankura	12 —	12 —	...	...	...	...	14 —	15 —	...	...	...	...
Bardwan	...	10 8	...	...	...	...	12 4	13 —	...	...	...	...
Birbhum	10 8	10 8	...	...	...	...	13 —	12 —	...	...	...	...
Murshidabad	15 —	14 8	24 —	23 —	...	...	12 —	12 8	...	...	...	...
Santhal Parganas	8 8	10 —	14 8	18 —	...	...	14 —	17 —	...	...	...	...
Hills—												
Darjeeling	...	...	...	...	...	...	9 8	10 —	...	...	...	...
Orissa—												
Puri	11 2	11 2	...	...	...	...	13 2	13 2	...	...	...	...
Cuttack	11 13	11 13	...	...	...	...	13 2	15 1	...	...	...	..
Balasore	13 —	13 —	...	...	...	...	13 —	13 —	...	...	...	...
Sambalpur	11 8	12 —	...	...	...	...	15 —	16 8	...	...	...	...
Chota Nagpur—												
Singhbhum	13 —	13 —	...	...	...	...	13 —	13 —	...	...	..	...
Mánbhum	10 8	11 —	16 —	16 —	...	...	14 —	14 8	...	20 —	...	...
Ránchi	8 — to 10 8	8 — to 11 —	15 —	15 —	...	...	13 —	14 —	...	...	...	...
Palámau	12 6	13 8	...	18 —	...	...	14 11	15 3	...	...	...	...
Hazáribágh	9 12	11 —	17 4	16 —	...	...	12 12	13 —	...	...	...	...
Bihár, south—												
Monghyr	11 8	12 —	...	13 13	...	...	11 10	12 12	...	...	...	...
Gaya	10 12	11 12	14 6	16 6	...	...	13 13	14 5	14 6	15 6	...	...
Patna	10 —	13 —	...	19 —	...	...	13 —	14 8	14 —	...	...	...
Shahabad	13 —	13 —	15 —	15 —	...	...	14 —	14 —	..	...	...	..
Bihár, north—												
Purhea	13 —	13 —	...	...	...	...	11 —	11 —	...	...	...	...
Bhágalpur	10 —	12 —	17 12	17 12	...	...	12 10	13 4	..	...	...	...
Darbhanga	11 —	14 4	17 9	17 9	...	...	12 10	13 3	...	...	...	...
Musaffarpur	10 —	10 8	15 —	16 —	...	...	11 —	11 —	...	...	...	...
Sáran	10 —	12 —	16 —	20 —	...	...	13 —	14 —	15 —	15 —	16 —	16 —
Champáran	12 —	13 —	20 —	20 —	...	...	13 —	14 8	...	...	...	...
United Provinces:												
(a) AGRA—												
Eastern—												
Mirzapur	11 —	10 —	13 8	13 —	6 —	6 —	10 —	10 8	13 8	11 —	12 8	13 -
Benares	10 9	10 9	13 —	13 —	7 9	7 9	11 2	11 2	13 9	13 9	13 —	13 -
Ghazipur	10 8	10 10	13 12	15 4	7 4	7 4	11 2	11 7	14 8	15 10	12 12	13 1
Jaunpur	9 8	10 8	13 8	13 8	5 8	5 8	10 —	10 8	...	...	...	...
Allahabad	8 12	9 —	12 —	13 —	6 —	6 —	9 —	9 —	13 —	13 —	11 8	12 -
Central—												
Bánda	10 4	10 4	11 4	11 12	4 8	4 8	9 12	9 8	13 2	12 8	12 —	11 1
Fatehpur	9 4	9 —	11 8	11 8	8 8	9 —	9 8	10 —	12 —	12 —	11 8	11
Hamirpur	9 2	9 6	11 —	11 —	6 —	6 —	8 12	8 8	12 —	11 12	11 8	11
Jalaun	9 12	9 12	14 —	14 —	8 —	8 —	9 —	9 —	12 4	11 —	11 -	11 .
Cawnpore	10 —	10 8	12 12	13 —	...	...	10 8	10 8	12 8	12 8	12 8	12 1
Jhansi	10 8	10 14	13 8	14 4	8 12	9 —	10 8	10 8	13 14	13 4	12 4	12
Etáwah	9 8	10 4	12 8	12 4	5 —	5 —	10 —	10 —	12 8	12 12	11 4	11
Farukhabad	9 9	9 14	13 5	13 5	5 6	5 6	9 9	10 3	11 9	11 9	12 4	11
Mainpuri	9 8	9 12	11 8	12 —	5 —	5 —	9 —	9 —	11 —	11 8	11 —	11
Etah	10 2	10 4	12 4	13 4	5 —	5 —	9 —	9 —	11 8	12 —	11 8	12 .
Western—												
Meerut	10 6	11 2	14 1	14 8	4 —	4 —	10 —	10 —	13 —	14 —	12 —	12
Agra	9 12	9 12	13 —	13 —	6 4	6 4	9 —	9 —	11 8	12 —	11 —	11
Muttra	10 8	11 —	13 —	13 2	6 8	6 8	10 —	7 —	13 —	13 —	11 8	12 .
Aligarh	10 8	10 8	14 —	14 —	4 8	4 8	...	...	13 —	13 —	12 -	13 .
Bulandshahr	10 8	11 12	13 8	14 —	5 —	5 —	9 —	9 —	13 —	14 —	11 -	12
Submontane, east—												
Ballia	11 —	11 8	15 —	18 —	6 —	6 8	9 —	10 —	15 —	13 —	15 4	18
Azamgarh	9 6	10 4	13 2	13 12	7 10	7 10	11 10	11 10	13 8	...	...	...
Gorakhpur	11 11	12 —	14 6	14 6	10 5	10 5	12 2	12 12	13 1	14 12	12 —	12
Basti	10 4	11 —	14 8	15 8	7 12	7 12	11 4	12 4	17 8	18 —	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or thur, cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—
												Deltaic—
...	...	...	...	14 —	14 —	..	...	9 —	9 —	13 8	13 8	Khulna
...	...	...	...	13 —	13 —	...	..	10 9	10 9	20 —	20 —	24-Parganas
...	...	...	...	10 8 to 12 8	10 8 to 12 8	...	..	8 8	8 8	14 —	14 —	Midnapur
...	...	...	...	10 8	10 8	..	...	10 8	10 8	16 —	16 —	Howrah
...	...	7 —	7 —	10 —	10 —	12 4	12 4	7 8	7 8	14 —	14 —	Calcutta
...	...	...	...	11 8	11 8	...	..	9 —	9 —	16 —	16 —	Hooghly
...	...	...	...	16 —	16 —	...	...	8 14	9 6	16 —	16 —	Nadia (Krishnagarh)
...	...	...	...	14 8	16 —	...	...	16 —	13 4	12 —	12 —	Jessore
												Central—
...	...	...	...	12 —	12 —	...	...	10 —	10 4	16 —	16 —	Bankura
...	...	...	...	12 —	12 8	...	...	8 12	8 12	16 8	16 8	Bardwan
...	...	...	...	11 4	11 4	...	...	7 8	8 4	13 8	13 8	Birbhum
...	...	...	...	15 —	14 8	...	...	10 —	9 —	16 —	16 —	Murshidabad
...	...	...	...	11 8	13 —	18 —	22 —	14 —	17 —	14 —	14 —	Santhal Parganas
												Hills—
13 —	13 —	...	...	10 —	10 —	13 —	13 —	6 8	6 8	11 8	11 8	Darjeeling
												Orissa—
...	...	...	...	13 12	13 12	...	...	9 3	7 14	16 —	15 8	Puri
...	...	...	...	15 12*	15 12*	...	...	17 1	17 1	16 —	16 —	Cuttack
...	...	...	...	13 —	13 —	...	...	8 —	9 —	13 —	17 —	Balasore
...	...	...	...	12	13 —	...	...	9 —	9 —	11 8	11 8	Sambalpur
												Chota Nagpur—
...	...	...	...	13 —	13 —	...	...	12 —	12 —	13 —	13 —	Singhbhum
...	...	...	...	12 —	12 8	20 —	20 —	9 8	9 8	14 4	14 —	Mánbhum
26 —	25 —	...	...	12 —	13 —	18 —	20 —	7 —	6 8	12 —	13 —	Ránchi
...	...	...	...	15 12	15 12	16 14	27 —	10 2	10 2	14 9	14 10	Palámau
19 8	20 —	...	...	13 —	14 8	16 —	18 —	9 8	7 —	12 —	12 8	Hazáribágh
												Bihar, south—
...	...	...	...	13 9¾	15 —	14 10½	17 4	8 6	8 6	14 —	15 —	Monghyr
...	18 7	12 5	12 5	13 13	14 14	...	16 6	8 3	8 3	15 14	15 14	Gaya
...	...	...	16 —	14 —	18 —	...	19 —	9 —	9 —	16 —	17 —	Patna
...	...	...	...	14 —	14 —	...	...	8 —	8 —	15 —	15 —	Shahabad
												Bihar, north—
...	...	...	...	16 —	16 —	16 —	16 —	7 —	7 —	13 —	13 —	Purnea
...	...	...	...	15 2	15 4	17 12	19 —	8 14	8 14	15 12	15 12	Bhágalpur
18 11	17 9	...	...	14 4	15 6	13 3	15 6	9 4	9 14	14 4	14 14½	Darbhanga
...	...	...	...	13 —	13 —	13 —	15 —	9 —	9 —	14 —	14 —	Muzaffarpur
18 —	16 —	13 —	11 —	13 — to 14 —	15 —	14 —	15 —	8 —	8 —	15 —	16 —	Sáran
23 —	24 —	...	...	16 —	16 —	14 8	18 8	9 8	10 —	15 —	15 —	Champáran
												United Provinces:
												(a) Agra—
												Eastern—
...	...	11 —	11 —	13 —	14 —	16 —	17 —	8 —†	7 8†	13 8	13 8	Mirzapur
...	...	15 3	15 3	13 —	13 —	15 11½	15 11½	8 6†	8 6†	12 1½	12 1½	Benares
.	...	12 8	12 8	13 8	14 12	...	16 6	9 2†	9 2†	13 4	13 4	Ghazipur
...	...	...	...	13 —	13 —	13 8	14 8	10 —†	10 —†	14 —	13 8	Jaunpur
...	.	14 —	14 —	12 —	12 8	...	...	8 —†	6 8†	13 —	13 —	Allahabad
												Central—
...	...	...	..	11 10	11 8	13 8	...	8 8†	8 8†	14 12	14 12	Bánda
...	...	...	...	11 4	11 12	...	...	8 —†	9 —†	14 —	14 —	Fatehpur
...	...	...	...	11 4	11 8	13 8	...	8 8†	8 8†	13 —	13 —	Hamirpur
...	...	...	...	11 8	11 4	12 8	12 —	9 —†	9 —†	13 —	13 —	Jalaun
...	...	16 8	17 —	12 —	12 —	14 4	14 8	9 8†	9 8†	16 —	16 —	Cawnpore
...	...	...	...	11 8	11 8	...	...	...	...	15 —	15 —	Jhansi
17 —	18 —	12 —	13 —	14 8	14 8	13 4	13 2	9 —†	9 —†	15 —	15 —	Etáwah
.	...	...	...	12 4	12 4	13 10	12 15	8 3†	8 3†	16 6	16 6	Farukhabad
...	...	...	...	11 —	12 —	12 —	13 —	10 —†	10 —†	15 —	15 —	Mainpuri
...	...	...		12 —	12 8	12 12	13 —	8 —†	8 —†	16 —	17 —	Etah
												Western—
...	...	...	...	13 —	13 15	13 14	14 8	8 4†	8 12†	16 —	15 10	Meerut
...	...	...	...	12 —	13 8	12 8	12 8	8 8†	8 —†	17 —	17 —	Agra
..	..	...	...	12 12	13 4	13 8	14 10	8 —	9 —	17 —	15 6	Muttra
...	...	11 —	11 —	13 8	13 8	13 12	15 —	8 8†	9 —†	14 2	16 —	Aligarh
...	..	12 —	12 —	12 8	13 8	13 —	14 8	9 —†	9 —†	16 —	14 —	Bulandshahr
												Submontane, east—
...	...	11 —	12 4	14 —	14 —	14 —	13 —	9 —†	9 8†	14 —	14 —	Ballia
16 8	16 8	12 —	12 4	13 4	12 4	13 8	13 12	9 4†	9 4†	12 4	13 4	Azamgarh
...	14 6	11 —	11 8	13 2	14 —	14 —	15 12	9 9†	10 —†	14 12	14 12	Gorakhpur
19 8	20 —	11 —	11 4	12 8	13 8	16 —	18 —	9 8†	10 —†	13 4	13 4	Basti

* Kalai

† Husked

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1906—*continued*-(*The figures*

Districts	Wheat: Half-month of report	Wheat: Previous half-month	Barley: Half-month of report	Barley: Previous half-month	Rice, Best sort: Half-month of report	Rice, Best sort: Previous half-month	Rice, Common: Half-month of report	Rice, Common: Previous half-month	Jawar or Cholum (*Andropogon sorghum*): Half-month of report	Jawar or Cholum: Previous half-month	Bajra or Cumbu (*Pennisetum typhoideum*): Half-month of report	Bajra or Cumbu: Previous half-month
United Provinces—*continued*												
(a) Agra—*continued*												
Submontane, west—												
Shahjahánpur	10 —	10 —	13 —	13 8	6 —	6 —	9 —	9 —	13 —	14 —	12 8	13 —
Budaun	9 14	10 2	12 12	12 12	5 —	5 —	9 —	9 —	12 5	13 2	11 12	12 8
Pilibit	10 —	11 —	14 —	15 —	5 —	5 —	10 —	10 —	13 8	13 12	12 —	13 12
Bareli	10 —	10 5	13 4	15 4	5 8	6 —	9 8	10 —	13 8	15 4	12 3	13 8
Moradabad	9 4	10 12	12 2	13 6	5 5	5 2	9 6	9 6	12 4	14 14	11 6	13 —
Bijnor	10 4	11 8	13 8	16 —	4 8	4 8	7 12	9 —	...	...	...	13 —
Muzaffarnagar	11 —	11 15	14 14	15 6	8 4	8 4	9 1	9 1	12 14	13 12	12 9	13 8
Sahāranpur	12 3	12 14	13 —	16 11	3 3	3 4½	6 14	7 8	10 10	13 15	12 12	13 15
Dehra Dún	11 —	11 4	14 —	16 —	5 —	5 —	7 —	7 —	12 8	12 8	12 8	12 8
Hills—												
Naini Tal	10 —	10 —	14 —	14 —	4 —	4 —	8 —	8 —	...	...	10 —	10 —
Almora	13 4	13 —	18 —	20 —	4 8	4 8	10 4	10 4	...	...	...	...
Garhwál	15 —	15 —	18 —	18 —	6 —	6 —	10 —	10 —	...	...	...	...
(b) Oudh—												
Southern—												
Partábgarh	9 8	9 8	12 —	12 —	7 —	7 —	11 —	11 —	13 —	14 —	12 8	13 —
Sultanpur	9 —	9 12	11 —	11 8	7 —	7 —	11 —	12 —	...	...	...	...
Rae-Bareli	10 —	9 12	12 —	12 —	5 —	5 —	11 —	11 —	14 —	13 —	13 8	13 —
Unao	9 —	9 8	12 —	12 —	6 —	6 —	10 —	10 —	12 —	12 —	12 8	12 —
Lucknow	10 —	10 4	12 8	14 —	5 —	5 —	10 8	10 8	13 8	14 —	12 8	13 8
Hardoi	10 —	10 —	14 —	13 —	5 —	5 —	8 —	8 8	13 —	13 —	13 —	13 8
Northern—												
Fyzabad	10 4	10 4	11 4	10 8	...	...	9 8	9 8	14 —	14 —	12 12	12 8
Barabanki	9 —	10 —	11 —	11 —	8 —	8 —	10 —	10 —	12 —	12 —	12 —	12 8
Gonda	10 8	11 —	11 —	11 8	...	...	11 12	12 —	14 12	17 12	13 12	15 4
Bahraich	11 —	11 —	16 —	...	7 —	7 —	12 —	12 —	16 —	16 —	15 —	15 —
Sitapur	9 12	10 —	13 8	14 —	4 —	4 —	10 —	10 —	14 —	14 8	13 8	13 4
Kheri	10 8	11 —	15 —	15 —	3 —	4 —	10 —	11 —	14 —	14 8	14 —	14 8
Rajputana—												
Eastern—												
Partábgarh	10 —	10 8	20 —	20 —	7 —	7 —	7 8	7 8	20 —	20 —	...	...
Bánswara	10 8	10 8	14 8	14 8	4 —	4 —	6 12	6 12	...	...	...	...
Mewar (Udaipur)	10 4	9 13	12 —	12 10	7 4	7 1	8 —	7 14	13 8	13 1	9 15	9 13
Hilly Tracts of Mewar (Dungarpur)	10 12	11 4	15 5	17 8	4 —	3 8	6 8	6 12	...	...	...	...
Sirohi	9 12 and 10 8	10 — and 10 12	13 12	14 —	6 —	6 —	8 —	8 —	12 —	12 —	12 —	11 8
Erinpura	9 12	10 4	12 12	13 —	6 —	6 —	8 —	8 —	12 12	13 —	12 —	12 —
Ajmer	19 4	10 2½	12 2½	12 8	6 8	6 8	8 2½	8 2½	13 —	14 —	11 —	11 —
Abu	9 12 and 10 6	10 3 and 10 12	12 12	13 1	5 6	5 6	8 6	8 6	...	...	11 12	11 12
Kishangarh	10 —	10 8 to 10 12	12 8	13 12 to 14 —	6 —	7 —	9 8	9 —	14 —	14 — to 15 —	11 —	11 8
Bundi	16 5	16 3	19 8	19 8	7 5	7 5	8 8	8 8	24 1	24 6	...	...
Kotah	10 8	11 2	11 12	12 —	7 —	7 —	9 —	9 —	12 12	14 —	10 —	8 8
Jhalawar	10 6	10 12	13 13	14 10	6 10	6 10	8 —	8 —	15 6	15 8	11 8	11 8
Tonk	9 2	9 8	10 13	10 7	5 4	5 1	6 9	6 5	12 5	11 11	10 5	10 12
Jaipur	9 8	10 —	12 11	14 4	6 9	6 8	7 5	7 8	13 4	14 4	10 13	11 13
Karauli	9 1	9 6	11 4	11 4	7 8	8 2	8 6	9 6	11 4	11 9	9 6	9 6
Dholpur	10 8	10 12½	13 4	13 11	7 4	7 —	8 4	8 4	12 8	13 6½	11 12	12 —
Bharatpur	10 10	10 12	13 1	13 2	5 —	5 —	8 —	8 —	12 15	13 7	11 4	11 6
Alwar	11 11	11 10	13 15	14 13	6 11	6 11	8 8	8 8	13 12	13 12	11 3	12 2
Deoli	10 —	10 6	12 1	13 —	5 —	5 —	6 —	6 —	13 1	13 1	11 8	12 —
Nasirabad	9 8	10 8	...	...	7 8	7 8	8 —	8 —	12 —	14 —	10 —	11 8
Bálmer	10 6	10 6	...	...	6 —	6 —	7 2	7 2	11 —	13 2	12 1	12 13
Anádra	10 — and 10 12	10 4 and 11 —	..	...	5 8	5 8	8 8	8 8	...	...	12 4	12 4
Shahpura	10 4	10 5	11 15	11 13	7 4	7 5	8 8	8 11	13 8	13 8	11 8	12 —
Western—												
Jodhpur	8 12 and 10 —	8 13 and 10 —	11 6	12 1	6 4	6 4	7 8	7 8	12 4	12 9	10 9 and 11 6	10 5
Jaisalmer	8 3	8 6	...	...	6 4	6 5	8 5	8 7	12 1	12 6	10 14	11 15
Bikaner	9 12	10 —	13 —	13 8	3 4	3 4	6 —	6 —	...	...	10 12	10 8
Central India—												
Indore	11 —	12 —	12 —	12 —	6 —	6 —	7 —	7 —	14 —	15 8	12 —	13 —
Nimach	10 4	11 4	...	...	8 8	8 8	8 12	8 10	14 8	16 —	12 8	12 8
Gwalior	9 14	9 14	12 —	15 —	6 12	6 12	7 8	7 8	12 6	14 —	11 —	11 12
Panjab—												
Southern—												
Hissar	11 4	12 —	14 12	15 —	...	...	10 —	10 —	12 12	13 8	11 4	11 8
Ferozpur	11 —	12 —	15 —	18 —	...	...	9 —	9 —	12 —	12 —	12 —	12 —
Central—												
Lahore	11 2	12 6	16 8	18 12	..	...	8 12	8 8	...	...	13 4	13 12
Gujranwála	12 11	13 8	18 —	21 —	...	...	8 8	8 8	16 —	18 —	14 —	17 —
Gujrat	13 —	14 8	19 —	21 —	...	...	9 —	9 —	16 —	18 —	15 —	16 8
Jhelam	14 —	14 4	19 12	20 —	...	...	8 —	8 —	...	18 —	15 8	16 —

state the number of sers (of 80 tolas) and Chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces—*continued*
												(*a*) Agra—*continued*
												Submontane, west—
...	...	...	...	12 —	12 8	14 —	14 —	8 —*	8 —*	14 —	14 —	Shahjahánpur
...	...	14 7	15 8	12 8	13 6	14 10	15 12	8 8*	8 8*	15 —	15 —	Budaun
...	...	...	...	12 8	13 8	15 —	16 —	8 8*	8 12*	14 —	14 —	Pilibit
...	...	10 8	14 —	13 2	13 12	14 4	16 4	18 —	9 —	15 —	15 —	Bareli
...	...	12 —	12 4	11 6	13 10	13 2	16 2	12 12*	12 12*	13 14	14 12	Moradabad
...	...	...	...	12 8	14 —	..	...	6 —*	7 8*	15 —	14 8	Bijnor
...	...	...	...	12 14	14 —	14 5	14 13	8 4*	8 12*	16 4	16 6	Muzaffarnagar
17 —	17 8	17 —	17 5	13 —	14 2	13 13	15 9½	7 15*	7 8*	15 15	16 6½	Saháranpur
15 —	15 —	...	...	12 —	13 —	15 —	16 —	10 —*	10 —*	14 —	14 —	Dehra-Dún
												Hills—
...	...	...	...	11 8	11 8	11 —	12 —	6 —*	6 —*	10 —	10 —	Naini Tál
21 —	...	...	...	11 —	11 —	...	...	7 —*	7 —	10 8	10 8	Almora
20 —	20 —	20 —	20 —	10 —	10 —	...	...	7 —*	7 —*	9 —	9 —	Garhwál
												(*b*) Oudh—
												Southern—
14 8	15 8	...	...	12 8	12 8	12 8	...	8 8*	9 —*	13 —	14 —	Partábgarh
12 —	...	...	...	13 —	14 8	...	...	8 —*	8 —*	15 —	15 —	Sultanpur
16 —	16 —	12 —	14 —	13 —	13 —	14 —	14 —	8 —*	7 8*	15 —	15 —	Rai-Bareli
13 —	13 —	16 —	16 —	11 12	11 8	13 8	14 —	9 —*	9 —*	13 —	14 —	Unao
...	...	16 —	17 —	12 —	13 —	14 8	16 —	8 8*	9 —*	14 —	13 8	Lucknow
18 —	19 —	15 —	15 8	13 —	13 8	15 —	15 —	8 —*	8 —*	12 —	12 8	Hardoi
												Northern—
...	...	16 —	16 —	12 8	13 —	15 4	14 12	8 4*	8 4*	14 —	14 —	Fyzabad
...	...	...	...	12 —	12 —	14 —	17 —	8 —*	8 8	14 —	16 —	Barabanki
16 —	16 —	15 8	16 —	13 8	14 8	15 4	19 4	7 12*	8 12	14 —	13 12	Gonda
...	...	14 —	14 —	14 8	14 8	16 8	16 8	9 8*	9 8*	15 —	15 —	Bahraich
20 —	22 —	18 —	18 —	12 8	13 —	15 8	16 —	9 —*	9 8*	15 —	15 —	Sitapur
18 —	20 —	8 —	8 —	13 —	14 —	15 —	16 —	8 —*	9 —*	15 —	15 —	Kheri
												Rajputana—
												Eastern—
...	...	...	...	13 —	14 —	23 —	25 —	7 8	7 8	15 —	15 —	Partábgarh
...	...	...	...	16 8	16 8	16 8	16 8	6 4	6 4	13 12	13 12	Bánswara
...	...	14 13	15 —	11 3	12 4	12 14	13 4	7 11	7 8	14 5	14 3	Mewar (Udaipur)
...	...	...	...	13 4	14 —	13 4	15 12	...	...	15 —	13 13	Hilly Tracts of Mewar (Dungarpur)
...	...	14 —	14 —	11 —	10 8	12 4	1 4	9 —	9 —	17 —	17 —	Sirohi
...	...	...	...	12 —	12 4	...	...	...	...	19 —	18 12	Erinpura
...	...	9 8	9 8	12 10	13 4	12 2½	13 —	...	...	17 8	17 8	Ajmer
...	...	...	...	11 11	11 12	12 14	13 13	7 14	8 —	16 6	16 6	Abu
...	...	...	...	12 8	13 12	12 8	14 —	...	...	19 8	20 —	Kishangarh
...	...	...	...	16 5	16 3	...	...	...	...	15 1	14 15	Bundi
...	...	...	...	11 4	11 8	13 10	15 —	7 —	7 —	14 —	14 —	Kotah
...	...	...	...	10 4	10 8	16 11	18 —	8 —	8 —	12 12	13 5	Jhalawar
...	...	...	...	11 9	11 1	11 13	12 4	...	...	16 12	15 7	Tonk
...	...	17 10	17 7	12 6 and 13 11	13 6 and 13 12	13 4	14 4	16 7	16 4	19 9	19 5	Jaipur
...	...	10 —	11 4	10 5	11 9	...	...	10 —	9 6	14 11	15 —	Karauli
...	...	12 —	12 —	12 —	13 1½	...	...	9 8	9 13	17 —	17 —	Dholpur
...	...	10 12	10 12	12 4	12 11	12 14	13 5	8 4	8 5	16 8	17 1	Bharatpur
13 8	...	...	14 —	13 11	14 5	13 12	14 4	13 —	13 —	18 8	17 12	Alwar
...	...	...	...	12 —	12 2	12 2	12 14	8 2	8 2	18 8	18 —	Deoli
...	...	...	...	12 —	13 —	...	...	8 8	8 8	19 —	19 —	Nasirabad
...	...	...	...	11 8	12 1	12 13	13 6	...	...	16 —	16 —	Bálmer
...	...	...	...	11 8	11 11	12 8	13 8	...	...	17 —	17 —	Anádra
...	...	...	...	11 12	11 9	13 2	13 6	...	...	17 4	17 7	Shahpura
												Western—
...	...	...	...	11 5	11 10	12 12	13 7	7 8	7 8	16 8	16 8	Jodhpur
...	...	...	...	9 6	8 10	...	...	...	...	21 —	21 —	Jaisalmer
...	...	...	...	14 12	13 —	...	...	6 —	8 —	16 8	16 8	Bikaner
												Central India—
...	...	...	...	10 8	12 —	15 8	16 8	7 8	8 —	15 8	15 —	Indore
...	...	...	...	12 2	13 4	...	...	8 8	8 8	16 4	17 4	Nimach
...	...	9 —	9 —	11 10	12 —	13 8	15 —	8 6	8 12	15 —	15 —	Gwalior
												Panjab—
												Southern—
...	...	...	...	14 4	15 8	...	...	...	...	16 —	16 —	Hissar
...	...	10 —	10 —	14 —	17 —	15 —	17 —	10 —	10 —	18 —	18 —	Ferozpur
												Central—
...	...	14 8	14 10	14 12	15 14	15 —	15 4	8 4	7 10	17 4	13 4	Lahore
...	...	20 8	20 8	16 4	17 12	16 —	18 —	...	...	20 —	20 —	Gujranwála
...	...	...	...	16 —	17 —	18 —	18 8	...	...	18 —	20 —	Gujrat
...	...	...	...	16 —	16 —	15 —	17 —	...	...	19 8	20 —	Jhelam

*Husked

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1906—*continued (The figures*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Panjab—*continued*												
South-eastern—												
Gurgáon	10 6	11 8	13 12	14 14	...	...	8 —	8 —	12 4	13 8	11 4	12 —
Delhi	10 8	11 —	13 8	14 8	...	...	8 —	8 —	13 —	13 —	12 —	12 —
Rohtak	11 8	12 4	15 —	16 —	...	...	9 —	9 —	13 8	14 —	12 8	13 —
Karnál	10 8	11 8	13 —	14 —	...	...	8 —	6 —	14 —	14 —	11 —	11 —
Submontane—												
Ambala	12 1	12 13	16 —	17 14	...	...	9 12	9 12	14 15	16 —	13 9	14 —
Ludhiána	11 12	13 8	14 —	16 —	...	...	8 8	8 8	13 —	13 8	12 —	13 —
Jalandhar	12 —	13 12	16 —	19 —	...	...	10 —	10 —	14 —	15 —	12 —	12 —
Hoshiárpur	11 8	13 12	16 —	20 8	...	...	9 —	9 —	17 —	18 —	14 —	15 —
Gurdáspur	11 8	14 —	16 —	20 —	...	...	8 —	8 —	10 —	16 —	...	...
Amritsar	12 8	13 8	15 8	19 8	...	...	9 —	9 4	12 12	14 8	12 8	...
Siálkot	12 8	15 8	17 8	21 —	...	...	10 —	10 —	15 —	20 —	16 —	16 —
Hills—												
Simla	11 —	11 4	16 —	20 —	...	...	7 —	7 —	...	13 —	11 —	11 —
Kángra	13 —	16 —	20 —	27 —	...	...	9 —	10 —	...	...	...	...
Northern—												
Ráwalpindi	13 8	14 —	18 8	19 8	...	...	7 12	7 12	19 8	25 —	15 —	16 8
Attock	15 —	15 4	22 —	22 —	...	...	8 8	8 8	26 —	26 —	17 —	17 —
Western—												
Sháhpur	13 12	14 8	20 —	22 —	...	...	7 8	7 8	18 —	18 —	16 —	16 —
Jhang	12 —	13 —	17 —	18 —	...	...	10 —	10 —	17 —	18 —	15 —	15 —
Lyallpur	12 8	13 8	17 14	20 8	...	...	9 —	8 —	15 9	17 —	...	...
Multan	12 4	11 12	20 —	20 —	...	...	11 4	11 4	16 —	16 —	14 8	15 —
Montgomery	12 4	13 6	17 8	19 8	...	...	9 —	9 —	...	...	13 6	13 14
Muzaffargarh	13 4	13 4	17 —	17 —	...	...	12 —	12 —	19 —	19	15 8	15 8
Dera Ghazi Khan	11 14	11 14	16 4	16 4	...	...	10 —	10 —	15 —	15 —	13 12	13 12
N.-W. Frontier Province												
Hazára	14 12	15 —	22 12	23 4	5 —	5 —	8 12	9 —	23 12	23 12	14 8	16 8
Peshávar	13 —	14 —	19 —	22 —	6 8	6 8	10 —	10 —	18 —	23 —	14 —	15 —
Kohát	14 11	15 —	20 11	21 11	6 14	7 2	11 8	11 8	...	...	16 11	18 8
Bannu	14 15	15 3	23 12	24 6	11 4	11 4	13 2	13 2	20 5	20 —	16 4	15 10
Dera Ismael Khan	12 5	12 10	19 10	20 3	5 1	5 2	7 5	7 6	18 12	18 12	14 6	14 11
Sind and Baluchistan—												
Karáchi	11 —	11 —	...	...	9 —	7 —	11 —	10 —	15 —	16 —	12 —	13 —
Hyderabad	10 8	10 8	...	...	8 —	8 —	8 8	8 8	16 —	16 —	14 8	14 8
Thar and Párkar (Umarkot)	11 —	11 —	...	...	11 —	11 —	12 —	12 —	...	...	13 —	13 —
Shikárpur	12 —	12 8	...	...	8 —	10 —	10 —	13 —	16 —	19 —	14 —	16 —
Upper Sind Frontier	11 —	11 —	...	...	9 —	9 —	10 —	10 —	14 —	17 —	13 —	16 —
Quetta	9 8 to 10 —	9 8 to 10 —	13 8	13 —	4 —	4 —	8 —	8 —	13 —	13 —	13 —	13
Bombay—												
Konkan—												
Karwar	8 12	8 12	...	...	9 2	9 2	10 10	10 10	...	...	...	...
Ratnagiri	8 12	9 7	...	...	8 —	8	9 4	9 4	...	...	11 4	11 15
Alibag	8 5	8 5	...	...	9 14	9 14	10 13	10 13	...	...	11 8	11 8
Bombay	7 13	8 7	...	...	5 12	5 12	7 13	7 13	12 4	12 4	10 10	10 10
Tanna	10 —	10 —	...	...	9 4	9 4	10 2	10 2	...	...	10 13	10 13
Deccan and Karnátak												
Dharwar	10 6	9 7	...	...	7 13	7 13	8 12	8 12	15 3	15 3	13 5	12 5
Belgaum	8 10	8 2	...	...	7 14	7 14	8 6	8 6	12 15	13 8	11 11	12 11
Satara	8 11	10 14	...	...	8 14	8 14	9 7	9 7	10 9	12 —	9 11	11 13
Sholapur	10 5	10 13	...	...	6 15	6 15	8 8	8 8	14 5	15 12	12 8	12 15
Bijapur	10 10	11 2	...	...	7 7	7 15	7 15	8 3	14 2	14 2	13 14	13 14
Poona	8 5	8 5	...	...	6 14	7 8	7 8	8 12	12 10	12 10	10 —	10 9
Khandesh and N.-E. Deccan—												
Ahmadnagar	10 14	10 14	...	...	7 6	7 6	8 5	8 5	13 12	13 12	13 3	13 3
Násik	11 6	11 6	...	...	7 8	7 8	8 15	8 15	...	...	11 13	12 8
Dhulia	9 10	10 8	...	...	7 5	6 6	8 7	7 8	13 8	13 8	10 14	10 14
Gujarat—												
Surat	9 4	9 14	...	...	6 —	6 8	7 6	7 14	12 8	13 7	11 2	11 9
Broach	10 —	10 8	...	...	7 —	7 —	10 —	10 —	13 —	13 8	10 8	11 —
Kaira	10 —	10 —	...	...	8 —	8 —	9 —	9 —	15 —	15 —	11 —	12 —
Baroda	9 —	9 —	...	...	8 —	8 —	8 8	8 8	14 —	13 —	10 —	10 8
Ahmadabad	9 8	10 —	...	...	6 8	6 8	9 —	9 8	12 8	13 8	10 8	11 4
Godhra	10 —	10 8	...	...	5 8	5 8	9 —	9 —	...	...	11 6	12 —
Disa	10 12	11 4	...	...	7 4	7 8	8 12	8 12	15 8	15 8	13 3	13 8
Kathiawar—												
Rajkot	10 —	10 —	...	...	8 —	8 —	9 —	9 —	13 —	13 —	11 8	11 8
Central Provinces—												
Western—												
Nimar	10 8	11 11	...	...	5 13	5 13	8 —	8 15	16 2	17 —	...	...
Hoshangabad	10 5	11 4	...	...	8 6	7 —	9 8	9 8	13 10	13 10	...	...
Betul	12 13	12 13	...	...	...	...	9 12	9 12	16 —	17 12	...	...
Chhindwára	12 —	12 —	...	...	6 11	6 11	11 7	11 7	17 —	17 —	...	...
Nagpur	12 8	12 8	...	...	6 4	6 4	10 —	8 12	16 —	19 9	...	...
Wardha	10 —	12 8	...	...	5 —	5 —	9 4	10 —	16 4	18 8	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

MARUA OR RAGI (*Eleusine coracana*)		KANGNI OR KAKUN, ITALIAN MILLET (*Setaria italica*)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (*Cicer arietinum*)		MAIZE (*Zea Mays*)		ARHAR OR THUR, CADJAN PEA (*Cajanus indicus*)		SALT		DISTRICTS
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Panjab—*continued*
												South-eastern—
...	...	...	...	13 2	14 —	13 —	14 —	8 —	8 8	17 —	17 —	Gurgáon
...	...	...	...	13 —	13 8	13 —	14 —	7 8	7 8	16 —	16 —	Delhi
...	...	10 —	10 —	14 —	15 —	15 —	16 —	9 —	9 —	16 —	16 8	Rohtak
...	14 —	8 —	8 —	13 —	14 4	14 —	15 —	9 —	8 —	15 —	15 —	Karnál
												Submontane—
15 8	17 8	11 12	11 12	14 9	15 8	15 12	16 10	11 12	11 12	17 12	18 3	Ambala
...	...	15 —	16 —	14 —	16 —	15 4	17 8	6 8	8 8	17 8	18 —	Ludhiána
...	...	12 —	12 —	14 —	16 —	15 —	18 —	...	...	18 —	18 —	Jalandhar
...	...	8 —	8 —	14 8	15 8	15 —	18 —	...	...	16 —	18 —	Hoshiárpur
...	...	...	...	14 —	14 8	14 8	18 —	8 —	8 —	17 8	18 —	Gurdáspur
...	...	13 —	14 8	15 4	17 —	16 —	16 8	...	...	15 8	20 4	Amritsar
...	...	...	...	14 8	17 —	17 —	19 —	...	...	20 —	20 —	Siálkot
												Hills—
...	...	12 —	10 —	11 12	11 12	15 —	15 —	6 8	6 8	12 11	12 11	Simla
...	...	...	...	14 —	16 —	20 —	26 —	...	...	16 —	16 —	Kángra
												Northern—
...	...	15 8	15 8	15 —	15 8	17 —	18 12	8 12	11 8	20 —	20 —	Ráwalpindi
...	...	10 —	10 —	15 —	15 —	18 8	19 —	8 8	8 —	18 8	18 8	Attock
												Western—
20 —	26 —	16 —	16 —	17 8	17 8	14 8	15 —	7 —	7 —	18 —	18 —	Sháhpur
25 —	25 —	28 —	29 —	15 —	16 —	17 —	18 —	12 —	12 —	17 —	17 —	Jhang
...	...	...	...	16 —	16 —	17 15	20 —	...	10 13	19 8	20 —	Lyallpur
...	...	16 —	16 —	15 —	15 —	17 —	16 —	...	...	18 8	18 8	Multan
...	...	...	...	15 14	17 4	15 12	17 4	8 —	...	18 —	18 —	Montgomery
...	...	...	...	14 12	14 4	16 —	16 —	7 —	7 —	16 —	16 —	Muzaffargarh
...	...	...	...	15 10	15 10	...	...	8 2	8 2	18 7	18 —	Dera Ghazi Khan
												N.-W. Frontier Province
...	...	19 —	19 —	12 8	12 8	18 4	19 4	9 8	9 8	16 —	16 —	Hazára
...	...	17 —	17 —	14 —	14 —	19 —	19 —	11 —	11 —	19 —	19 —	Peshávar
...	...	...	...	16 8	16 8	19 2	19 2	...	...	21 —	20 13	Kohát
...	...	...	...	19 4	18 11	20 5	21 2	11 4	11 4	22 8	21 14	Bannu
...	...	...	...	17 7	18 —	17 8	17 8	10 —	10 —	19 6	19 6	Dera Ismael Khan
												Sind and Baluchistan
...	...	...	...	12 8	14 —	...	...	9 —	8 —	21 —	21 —	Karáchi
...	...	...	...	12 —	12 8	...	...	8 —	8 —	18 —	18 —	Hyderabad
...	...	...	...	8 —	8 —	...	...	...	...	20 —	20 —	Thar and Párkar (Umarkot)
...	...	...	...	13 8	14 —	...	...	7 —	7 —	18 —	18 —	Shikárpur
...	...	...	...	14 —	14 —	...	...	7 —	9 —	15 —	15 —	Upper Sind Frontier
...	...	6 —	5 6	13 —	13 —	13 —	13 —	8 —	8 —	13 —	13 —	Quetta
												Bombay—
												Konkan—
15 3	15 3	...	...	9 10	9 10	...	...	9 —	9 —	16 —	15 1	Karwar
11 12	12 5	...	...	11 —	11 —	...	...	9 7	9 7	18 3	18 3	Ratnagiri
...	...	...	...	11 —	10 3	...	...	8 12	8 14	18 11	18 11	Alibag
9 —	9 —	...	...	11 4	11 4	...	...	7 10	7 10	11 9	11 9	Bombay
13 15	13 15	...	...	10 10	10 10	...	...	9 2	9 2	17 8	17 8	Tanna
												Deccan and Karnatak—
...	...	...	...	10 —	10 —	...	...	7 9	7 9	17 4	15 13	Dharwar
16 —	15 —	...	...	10 8	10 8	...	...	8 8	9 8	17 5	16 8	Belgaum
...	...	...	...	9 7	10 14	...	...	9 13	9 13	15 15	15 15	Satara
...	...	...	...	12 11	13 2	...	...	10 6	10 6	15 —	15 —	Sholapur
...	...	...	...	10 3	10 3	...	...	10 1	10 1	16 6	16 6	Bijapur
...	...	...	...	11 3	10 9	...	...	8 10	9 3	17 —	17 —	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	10 6	10 6	...	...	9 2	9 2	15 11	15 11	Ahmadnagar
15 11	15 11	...	...	11 5	11 5	...	...	9 5	9 5	19 12	19 12	Nasik
...	...	...	...	10 9	10 9	...	...	8 11	8 11	14 12	13 15	Dhulia
												Gujarat—
...	...	...	...	10 3	10 3	...	...	7 6	7 6	19 10	19 10	Surat
...	...	...	...	10 8	10 8	...	...	8 8	9 —	20 —	20 —	Broach
14 —	17 —	...	...	11 8	11 8	...	...	9 —	9 —	20 —	20 —	Kaira
12 8	13 —	...	...	11 —	10 8	...	...	6 8	8 —	17 8	17 8	Baroda
...	...	...	...	12 —	12 —	...	...	8 —	9 —	20 —	20 —	Ahmadabad
15 —	15 —	...	...	12 —	13 8	...	...	...	8 —	19 —	19 —	Godhra
...	...	...	...	10 4	10 4	...	...	7 12	7 12	15 —	15 —	Disa
												Kathiawar—
...	...	...	...	11 8	11 8	...	...	8 —	8 —	80 —	80 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	10 8	12 2	...	...	9 —	10 —	14 8	14 8	Nimar
...	...	...	...	11 —	12 6	...	...	9 —	9 —	12 13	12 13	Hoshangabad
...	...	...	...	12 —	12 15	...	...	10 9	10 9	12 13	12 —	Betul
...	...	...	...	13 7	13 7	...	...	9 —	9 —	12 13	12 —	Chindwára
...	...	...	...	11 4	12 5	...	...	10 —	10 —	12 —	12 —	Nagpur
...	...	...	...	10 —	11 4	...	...	10 —	12 8	13 —	13 —	Wardha

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1906—*concluded* (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces—*continued*												
Central—												
Narsinghpur	11 2	12 7	...	...	6 9	6 9	8 13	8 13	14 4	16 —	...	...
Saugor	11 3	11 2	...	...	6 —	6 —	10 11	10 11	13 4	13 4	...	...
Damoh	11 6	11 6	...	...	8 —	8 —	8 8	8 8	13 12	13 12	...	...
Jubbulpore	10 8	11 —	...	...	7 —	7 —	10 —	10 8	14 —	14 8	...	...
Mandla	12 —	12 —	...	...	9 —	9 —	12 —	13 —	...	17 —	...	...
Seoni	13 8	13 12	...	...	8 —	8 —	13 —	12 —	16 —	17 8	...	...
Bálághát	11 4	11 4	...	...	6 4	6 4	12 8	12 8	...	...	...	...
Bhandára	12 8	12 8	...	...	7 8	7 8	10 —	10 —	...	...	...	...
Chánda	11 —	13 —	...	...	8 2	8 2	10 —	9 —	15 6	19 —	...	...
Eastern—												
Biláspur	12 13	14 4	...	...	8 —	8 —	14 4	14 4	...	...	...	...
Raipur	12 8	14 —	...	...	8 2	10 —	13 —	12 —	...	...	...	...
Berar—												
Buldána	10 —	10 —	...	...	6 —	6 —	8 —	8 —	20 —	20 —	...	...
Akola	10 6	11 —	...	...	6 4	6 5	8 2	8 8	16 6	16 —	...	...
Amráoti	10 —	10 8	...	...	6 6	6 6	8 8	9 9	19 —	20 —	...	...
Yeotmal	11 —	11 —	...	...	7 —	7 —	9 —	9 —	20 —	20 —	...	...
Nizam's Territories—												
Secunderabad	7 7	8 11	11 6	13 5	4 10	4 9	8 1	8 6	14 4	14 14	16 2	16 3
Bolárum	7 8	10 8	...	...	5 12	5 12	8 12	9 —	16 —	16 —	...	...
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	9 11½	9 11½	...	...	...	...
S. Canara	...	...	...	...	...	...	12 2	11 6½	...	...	...	...
South, central—												
Coimbatore	...	...	...	...	...	...	8 4	8 4	13 5⅓	13 5⅔	12 5	13 5
Nilgiris	...	...	...	...	...	...	8 4	7 9⅛	...	...	...	...
Salem	...	...	...	...	...	...	7 7	8 4	12 12	14 5⅓	10 4⅛	10 4½
Central—												
Bellary	...	...	...	...	...	...	8 2	8 2	14 4½	14 12⅓	...	...
Anantapur	...	...	...	...	...	...	8 10⅓	8 11⅛	18 6	18 10	...	...
Cuddapah	...	...	...	...	...	...	8 4	8 4	15 8	14 8⅓	14 11½	16 6⅓
Karnul	...	...	...	...	...	...	7 8	7 8	16 14	16 14	...	...
East Coast, north—												
Ganjam	...	...	...	...	...	...	9 10	9 10	...	...	...	...
Vizagapatam	...	...	...	...	...	...	9 8⅓	9 8⅓	...	...	14 14	14 3
Godávari	...	...	...	...	...	...	9 3	9 3	14 4½	14 4⅓	...	...
East Coast, central—												
Kistna	...	...	...	...	...	...	9 1⅓	9 1⅙	14 9	14 —⅓	...	...
Guntur	...	...	...	...	...	...	10 7	9 4	15 11	14 15	14 4	14 4
Nellore	...	...	...	...	...	...	11 4½	11 4½	13 12½	13 8⅓	14 —	14 —
East Coast, south—												
Madras	...	...	...	...	...	...	8 2	8 —	...	...	...	...
Chingleput	...	...	...	...	...	...	8 —⅛	8 —⅛	...	...	...	...
N. Arcot	...	...	...	...	...	...	10 5	10 11⅛	...	...	...	...
S. Arcot	...	...	...	...	...	...	7 13⅛	7 13½	...	...	13 11	12 5⅓
Tanjore	...	...	...	...	...	...	8 10⅛	8 4	...	...	10 15½	10 15⅛
Trichinopoly	...	...	...	...	...	...	8 4	7 7	15 5	11 12½	13 —⅛	13 —⅓
Southern—												
Tinnevelly	...	...	...	...	...	...	8 10½	8 10⅛	...	...	10 15⅛	10 15⅓
Madura	...	...	...	...	...	...	7 7	7 13	11 12½	12 9	11 5	10 15⅓
Mysore—												
Mysore	7 —	7 8	...	...	7 8	7 8	8 8	8 8	14 —	13 8	...	...
Bangalore	11 2	11 2	...	...	7 3	7 3	8 5	8 5	...	...	...	...
Kolar	8 —	8 —	8 —	8 —	7 —	7 —	7 8	7 8	...	...	...	...
Tumkur	7 —	7 —	7 —	7 —	6 8	6 8	8 —	7 8	16 —	16 —	...	...
Hassan	9 —	10 —	9 —	10 —	8 —	8 —	9 —	9 —	...	...	...	...
Kadur	8 —	8 —	11 —	11 —	8 —	7 —	9 —	8 —	17 —	17 —	...	...
Shimoga	8 6	10 8	...	...	8 6	7 6	9 7	8 6	14 11	16 13	...	...
Chitaldrug	8 —	8 —	8 —	8 —	7 —	6 —	8 —	7 —	16 —	16 —	16 —	16 —
Coorg—												
Coorg	7 8	7 8	7 8	6 8	8 —	8 —	11 8	11 8	...	...	...	...
Aden	9 5	9 5	...	...	6 3	6 3	7 7	7 7	12 7	12 7	11 3	11 3

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Bagi (*Eleusine coracana*) Half-month of report	Marua or Bagi Previous half-month	Kangni or Kakun, Italian Millet (*Setaria italica*) Half-month of report	Kangni Previous half-month	Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*) Half-month of report	Gram Previous half-month	Maize (*Zea Mays*) Half-month of report	Maize Previous half-month	Arhar or Thur, Cadjan Pea (*Cajanus indicus*) Half-month of report	Arhar Previous half-month	Salt Half-month of report	Salt Previous half-month	Districts
												Central Provinces— *continued*
												Central—
...	...	...	...	12 13	12 13	...	...	7 13	7 13	12 13	12 13	Narsinghpur
...	...	...	...	11 11	11 11	...	...	8 —	8 —	14 4	14 3	Saugor
...	...	...	...	12 —	11 4	...	...	7 2	7 2	12 13	12 13	Damoh
...	...	...	...	12 —	13 8	...	...	9 —	9 —	12 —	12 —	Jubbulpore
...	...	...	...	16 —	18 —	...	...	11 —	11 —	11 8	11 5	Mandla
...	...	...	...	14 —	14 —	...	...	9 —	9 —	10 11	10 11	Seoni
...	...	...	...	13 8	13 8	...	...	10 —	10 —	13 8	13 8	Báláhát
...	...	...	...	15 —	15 —	...	...	10 —	10 —	11 —	11 —	Bhandára
...	...	...	...	10 —	11 7	...	...	11 4	11 4	13 6	13 6	Chanda
												Eastern—
...	...	...	...	12 13	14 4	...	...	10 11	10 11	10 11	10 11	Biláspur
...	...	...	...	12 8	14 —	...	...	11 —	11 —	13 —	13 —	Raipur
												Berar—
...	...	...	...	15 —	15 —	...	...	9 8	9 8	13 —	13 —	Buldána
...	...	...	...	10 6	11 —	...	...	10 6	10 6	15 —	16 —	Akola
...	...	...	...	12 —	12 —	...	...	12 —	13 —	13 —	13 —	Amráoti
...	...	...	...	10 —	10 —	...	...	12 —	12 —	13 8	13 8	Yeotmal
												Nizam's Territories—
16 8	18 4	...	...	11 2	11 14	...	...	15 7	13 10	11 15	11 8	Secunderabad
...	...	...	...	11 —	11 8	...	...	...	...	11 8	11 8	Bolárum
												Madras—
												Malabar Coast—
...	...	...	...	...	...	...	...	...	...	15 13½	15 15½	Malabar
...	...	...	...	...	...	...	...	...	...	18 10	18 4	S. Canara
												South, central—
14 13	14 13	...	...	...	...	...	...	...	...	14 10½	14 14	Coimbatore
...	...	...	...	...	...	...	...	...	...	12 —	12 6½	Nilgiris
13	14 13	...	...	...	...	...	...	...	...	14 14	15 —	Salem
												Central—
15 8½	16 8	...	...	...	...	...	...	...	...	15 —	14 10	Bellary
17 7½	17 7½	...	...	...	...	...	...	...	...	15 3	18 3	Anantapur
15 9	15 9	...	...	...	...	...	...	...	...	16 13	16 11	Cuddapah
15 —	15 —	...	...	...	...	...	...	...	...	13 3	13 3	Karnul
												East Coast, north—
15 11	15 11	...	...	...	...	...	...	...	...	13 11	14 —	Ganjam
15 6½	15 4½	...	...	...	...	...	...	...	...	15 —	16 —	Vizagapatam
15 8½	15 8½	...	...	...	...	...	...	...	...	20 —	20 —	Godavari
												East Coast, central—
15 6½	...	...	...	...	...	...	...	...	...	20 —	20 —	Kistna
14 13	14 13	...	...	...	...	...	...	...	...	18 7	18 7	Guntur
13 6	13 6	...	...	...	...	...	...	...	...	20 9	20 9	Nellore
												East Coast, south—
12 12½	12 9	...	...	...	...	...	...	...	...	19 15	20 3	Madras
11 15½	11 15½	...	...	...	...	...	...	...	...	21 8½	21 8½	Chingleput
14 1	14 1	...	...	...	...	...	...	...	...	18 13	18 3	N. Arcot
13 5	14 13	...	...	...	...	...	...	...	...	17 11	17 5	S. Arcot
13 5	13 5	...	...	...	...	...	...	...	...	17 6 and 17 12½	17 12½ and 18 3½	Tanjore
14 1	13 11	...	...	...	...	...	...	...	...	17 9	17 9	Trichinopoly
												Southern—
13 5	13 5	...	...	...	...	...	...	...	...	20 —	20 —	Tinnevelly
13 5	13 5	...	...	...	...	...	...	...	...	17 3	17 10	Madura
												Mysore—
14 —	14 —	...	...	8 4	8 —	...	...	11 —	11 —	14 —	14 —	Mysore
15 —	14 —	...	...	9 11	9 11	...	...	8 —	7 8	14 6	13 12	Bangalore
15 —	15 —	...	...	9 —	9 —	...	...	8 —	8 —	15 —	15 —	Kolar
16 —	16 —	...	...	9 —	8 —	...	...	8 —	8 —	13 —	13 8	Tumkur
16 —	16 —	...	...	8 —	9 —	...	...	9 —	8 —	12 —	12 —	Hassan
16 —	15 —	...	...	9 —	8 —	...	...	9 —	9 —	14 —	14 —	Kadur
14 11	15 12	...	...	9 7	9 7	...	...	8 6	8 6	14 11	14 11	Shimoga
16 —	16 —	24 —	20 —	9 —	9 —	...	...	8 —	8 —	10 —	12 —	Chitaldrug
												Coorg—
16 —	16 8	...	...	14 —	14 8	...	...	8 2	7 8	15 5	15 8	Coorg
...	...	...	...	11 3	11 3	...	...	11 3	11 3	32 —	32 —	Aden

FREDERICK NOEL-PATON

Director-General of Commercial Intelligence

W. L. HARVEY

Secretary to the Government of India

Calcutta, February 16, 1906

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 15th February 1906.

The following statement of plague seizures and deaths reported in India during the week ending the 10th February 1906, is published for general information:—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.		Bombay City	B., B. & C. I & G. I. P.	136	104
	Northern.	Dholera Port	. . . . . .	...	...
		Ahmedabad City	B., B. & C. I.	...	...
		Gogo Port	. . . . . .	...	...
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	1	1
		Kaira District	" "	131	74
		Broach Port	" "	...	...
		Broach District	" "	6	1
		Mahikantha State	" "	...	...
		Rewakantha State	" "	4	...
		Palanpur State	" "	(a) 1	(a) 1
		Surat Town and Port	" "	1	1
		Bulsar Port	" "	...	...
		Surat District	" "	...	...
		Panch Mahals District	" "	22	18
		Jhara Port	. . . . . .	...	...
		Utan "	B., B. & C. I. & B.-G.-J.-P.	...	...
		Versova "	" "	...	...
		Kelva "	B., B. & C. I.	...	...
		Trombay "	G. I. P.	...	...
		Tarapur "	B., B. & C. I	...	...
		Manori "	" "	...	...
		Mahim "	" "	...	...
		Dhanu "	" "	...	...
		Bhiwndi "	G. I. P.	...	...
		Aghashi "	B., B. & C. I.	3	1
		Shirgaon "	" "	...	...
		Bassein "	" "	2	2
		Kalyan "	G. I. P.	...	...
		Thana "	"	11	8
		Bandra "	"	1	...
		Umbergaon Port	B., B. & C. I.	...	...
		Kon "	. . . . . .	...	...
		Thana District	G. I. P. & B., B. & C. I.	...	...
	Central.	Poona City	S. M. & G. I. P.	1	...
		Poona District	" "	2	
		Satara "	S. M.	87	67
		Khandesh District	. . . . . .	183	137
		Ahmednagar "	. . . . . .	35	16
		Nasik "	. . . . . .	87	67
		Sholapur Town	. . . . . .	3	4
		Sholapur District	G. I. P., S. M. & Barsi	6	2

(a) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND	Southern.	Alibag Port		...	...
		Mora "		...	...
		Panvel "		2	1
		Eshoi "		...	...
		Roha "		...	...
		Ashtami "		...	...
		Revdanda "		...	...
		Kolaba District	G. I. P.	10	5
		Ratnagiri Port		...	...
		Vizodrug "		...	...
		Harnai "		...	...
		Rajapur "		...	...
		Vengurla "		...	...
		Jaitapur "		...	...
		Dabhal "		...	...
		Joigad "		...	...
		Deoagad "		...	...
		Ratnagiri District		...	...
		Belgaum "	S. M.	56	33
		Hubli Town		2	2
		Dharwar District	S. M.	49	38
		Karwar Port		...	...
		Kumta "		...	...
		Kanara District		3	...
		Bijapur District		1	...
		Savantvadi State		...	...
	Sind	Karachi Town and Port	N. W.	15	12
		Karachi District	"	...	...
		Hyderabad Town	"	1	1
		Hyderabad District	" & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Sukkar District	"	...	...
		Khairpur State	"	...	...
	Political charges.	Akalkot State		15	12
		Aundh "		...	...
		Phaltan "		...	...
		Tuna Port		...	...
		Mandvi "		...	...
		Mundra "		...	...
		Jukau "		...	...
		Cutch State		...	...
		Cambay "	B., B. & C. I.	...	...
		Savanur "		...	...
		Bhor "		...	...
		Mongrol Port		...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Mahuwa Port	...	...	...
		Jafrabad "	...	13	8
		Verawal "	...	...	...
		Vawania "	...	...	...
		Kathiawar Agency	B., B. & C. I., Morvi & B.-G.-J.-P.	5	3
		Kolhapur Town	S. M.	10	11
		Kolhapur and Southern Mahratta Country	"	142	111
		Sachin State	B., B. & C. I.	...	...
		Rewakantha State	...	...	...
		Dharampur State	...	...	...
		Srivardhan Port	...	...	...
		Murud "	...	...	...
		Barimandla "	...	...	...
		Nandgaon "	...	...	...
		Majagoan "	...	...	...
		Rajapuri "	...	...	...
		Janjira State	...	...	...
		Velan Port	...	...	...
		Dwarka "	...	3	1
		Baroda City	B., B. & C. I.	...	...
		Bet Port	...	...	...
		Baroda State	B., B. & C. I	100	63
		Satara "	...	...	...
		Jath "	...	...	...
		Surat "	B., B. & C. I.	...	...
		Aden	...	...	...
			TOTAL	1,149	817
Madras Presidency.	...	Salem Town	Madras	...	...
		Salem District	"	5(a)	2(a)
		Anantapur District	"	...	...
		Bellary Town	"	...	...
		Bellary Cantonment	S. M.	...	...
		Bellary District	" & Madras	23(b)	15
		Coimbatore Town	Madras	...	...
		Coimbatore District	" S. I. & Nilgiri	5	4
		North Arcot "	S. I. & Madras	1	...
		Madras City	...	11	12
		South Arcot District	S. I. & Madras	3	4(c)
		Kurnool "	"	...	...
		Nilgiris "	...	1	1
		Cuddalore Port	"	...	...
		Mangalore Port	...	2	2
		Tinnevelly District	"	...	...
		Malabar "	Madras	...	...
		Cuddapah "	...	...	...

(a) Imported. (b) Three imported. (c) One imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Madura District	. . . .	...	...
		Vizagapatam Port	. . . .	...	...
		Vizagapatam District	. . . .	...	...
		Ganjam District	. . . .	...	...
		Ermala Port	. . . .	...	...
		South Canara District	. . . .	1	1
		Chingleput District	S. I. & Madras	...	...
		Godavari "	Madras	...	...
		Cannanore Port	. . . . . .	...	...
		Tanjore District	S. I.	...	...
		Trichinopoly "	. . . .	...	...
		Cochin State	. . . .	...	...
		Bimlipatam Port	. . . .	...	...
		Calingapatam Port	. . . .	...	...
		Coconada "	. . . .	...	...
		Gopalpore "	. . . .	...	...
			TOTAL .	52	41
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N. . .	33	30
		Jessore District	B. C.	...	...
		Murshidabad District	"	...	...
		Khulna District	"	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
		Burdwan "	E. I.	...	...
		Howrah Town	. . . .	...	...
		Howrah District	E. I.	1	1
		Hooghly District	"	...	...
		Birbhum "	"	...	...
		Bankura "	B. N.	...	...
	Patna	Champaran District	B. & N.-W.	30	2
		Chapra Town	"	...	...
		Saran District	"	521	433
		Gaya Town	E. I.	29	29
		Gaya District	"	72	65
		Muzaffarpur District	B. & N.-W.	30	27
		Muzaffarpur Town	"	...	...
		Darbhanga Town	. . . .	98	78
		Darbhanga District	B. & N.-W.	308	290
		Shahabad	E. I.	182	137
		Patna City	"	99	99
		Dinapore	"	...	...
		Patna District	"	280	228
	Bhagalpur	Monghyr Town	"	76	72
		Monghyr District	"	171	111
		Bhagalpur Town	"	46	27
		Bhagalpur District	" & B. & N.-W.	8	7
		Sonthal Parganas District	"	6	6

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BENGAL.	Chota Nagpur	Palamau District	. . . . . .	22	18
		Gangpur State	. . . . . .	...	
		Manbhum District	. . . . . .	.	..
		Purulia	. . . . . .	...	...
		Singhbhum District	E. I.	...	...
		Hazaribagh „	„	...	...
	Orissa	Cuttack District	B. N. R.	...	...
			TOTAL	2,012	1,680
EASTERN BENGAL AND ASSAM.	Rajshahi	Pabna District	B. N.	...	...
	Dacca	Dacca Town	. . . . . .	...	...
		Faridpur District	B. N.	...	...
			TOTAL	...	...
UNITED PROVINCES.	Meerut	Meerut City	N. W.	...	...
		Meerut Cantonment	„	...	...
		Meerut District	„ O. & R. & E. I.	...	...
		Muzaffarnagar City	„	...	...
		Muzaffarnagar District	„	30	30
		Aligarh City	E. I. & O. & R.	...	...
		Aligarh District	. . . . . .	...	...
		Saharanpur City	. . . . . .	4	3
		Hardwar Union	O. & R. & N. W.	...	...
		Roorkee Town	„ „	...	...
		Saharanpur District	„ „	50	13
		Bulandshahr „	E. I. & O. & R.	11	12
		Dehra Dun „	B. & N. W. & O. & R.	...	...
	Agra	Etawah City	E. I.	...	...
		Etawah District	„	9	9
		Fatehgarh	R., B. & C. I.	...	...
		Farrukhabad Town	„ „	...	...
		Farrukhabad District	„ „	64	17
		Mainpuri „	E. I.	9	2
		Agra City	B., B. & C. I., G. I. P. & E. I.	..	...
		Agra District	„ „ „	...	...
		Etah „	. . . . . .	...	...
		Hathras City	. . . . . .	...	...
		Muttra District	. . . . . .	...	...
		Muttra City	. . . . . .	...	...
	Rohilkhand	Bareilly City	R. & K. & O. & R.	...	...
		Bareilly District	„ „	10	9
		Shahjahanpur District	„ „	40	30
		Shahjahanpur City	„ „	...	...
		Budaun District	. . . . . .	3	3
		Bijnor Town	. . . . . .	...	...
		Bijnor District	O. & R.	87	87
		Moradabad City	. . . . . .	...	...
		Moradabad District	. . . . . .	21	24
		Pilibhit District	. . . . . .	5	4

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Allahabad	Allahabad City	E. I.	8	6
		Allahabad District	,, & O. & R	14	12
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.).	...	...
		Cawnpur District	,, ,, ,, ,,	154	140
		Fatehpur ,,	E. I.	24	20
		Banda ,,	G. I. P. (I. M. Sec.) & E. I. R.	19	19
		Jhansi City	,, ,,	...	...
		Jhansi District	G. I. P. (I. M. Sec.)	...	...
		Hamirpur ,,	,, (,,)	...	...
		Jalaun ,,	,, (,,)	...	...
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	,, ,,	6	5
		Benares District	,, ,, ,, & E. I.	6	6
		Ballia ,,	,,	201	201
		Jaunpur City	O. & R.	...	...
		Jaunpur District	,, & B. & N. W.	65	28
		Ghazipur ,,	E. I. & B. & N. W.	18	20
		Mirzapur City	,,	...	...
		Mirzapur District	,, & O. & R.	...	...
	Gorakhpur	Azamgarh City	,, ,,	...	...
		Azamgarh District	,, ,,	152	125
		Gorakhpur City	,,	40	40
		Gorakhpur District		114	101
		Basti District	,,	113	91
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		1	1
	Lucknow	Unao District	O. & R., & B. & N. W.	66	64
		Lucknow City	,, ,, & R. K.	4	4
		Lucknow District	,, ,,	25	23
		Hardoi ,,	,,	25	32
		Rae Bareli ,,	,,	49	42
		Sitapur ,,		5	3
		Kheri ,,		29	29
	Fyzabad	Bahraich District	B. & N. W.	74	58
		Gonda ,,	,,	19	14
		Partabgarh ,,	O. & R.	40	37
		Sultanpur ,,	,,	48	21
		Ajodhia	,,	...	...
		Fyzabad City	,,	...	...
		Fyzabad District	,,	43	37
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	,, & O. & R.	88	88
			TOTAL	1,809	1,549

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB	Delhi	Gurgaon District	B., B & C. I.	10	4
		Hissar "	", & N. W.	5	3
		Karnal "	E. I.	146	141
		Simla "	S., K.	...	...
		Delhi "		13	6
		Ambala "	N. W. & E. I.	47	30
		Rohtak "	N. W.	22	15
		Ludhiana District	N. W.	42	27
	Jullundur	Jullundur "	"	19	14
		Hoshiarpur "	"	(a)124	(a)117
		Ferozepur "	N. W.	36	31
		Kangra "		...	...
	Lahore	Amritsar City		18	13
		Amritsar District	N. W.	12	12
		Gurdaspur "	"	110	107
		Lahore City	"	...	...
		Lahore District	"	8	6
		Gujranwala District	"	32	26
		Sialkot "	"	77	77
		Montgomery "	"	...	...
	Rawalpindi	Rawalpindi District	"	...	...
		Gujrat "	"	2	2
		Shahpur "	"	3	2
		Attock	"	...	...
		Jhelum	"	...	...
	Multan	Lyallpur District	"	...	...
		Mianwali "	"	...	...
		Patiala City	Rajpura-Bhatinda (N. W. Ry.).	...	...
		Patiala State	N. W., E. I., B, B. & C.I. & J.B.	51	51
		Kapurthala State		13	13
		Nalagarh State		...	...
		Jind "		2	2
		Kalsia "		10	6
		Nabha "		...	...
			TOTAL	802	705
BURMA	Pegu	Rangoon Town		22	21
		Pegu District		...	...
		Tharrawaddy District		9	4
		Prome "		...	...
		Hanthawaddy District		6	5
	Irrawaddy	Bassein		11	4
		Maubin District		...	...
		Henzada "		11	12
		Pyapon "		...	...
		Myaungmya "		...	...
	Tenasserim	Toungoo District		3	1
		Moulmein Town		1	1
		Tavoy District		...	...
		Thaton "		...	...

(a) Figures for 2 weeks ending 10th February 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
	Mandalay	Mandalay District	. . . .	34	34
	Sagaing	Sagaing „	. . . .	...	...
	Meiktila	Myingyan „	. . . .	...	...
		Yamethin „	. . . .	9	9
		Meiktila „	. . . .	74(d)	(d)64
			TOTAL	18[illegible]	155
Central Provinces (including Berar).	Nagpur	Nagpur City	B. N. & G. I. P.	539	518
		Nagpur District	„	53	41
		Wardha Town	G. I. P.	2(c)	1
		Wardha District	„	1(b)	1(b)
		Kamptee Cantonment	. . . .	...	...
		Kamptee Town	. . . .	2	2
		Chanda Town	. . . .	...	...
		Chanda District	G. I. P.	...	...
		Bhandara Town	B. N.	...	...
		Bhandara District	„	4(b)	2(b)
		Balaghat „	„	...	...
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur	Jubbulpore Town	. . . .	...	...
		Jubbulpore Cantonment	. . . .	...	...
		Jubbulpore District	E. I. & G. I. P.	...	...
		Damoh Town	G. I. P. (I. M. Sec.)	..	..
		Damoh District	„ („)	.	...
		Saugor Cantonment	„ („)	..	...
		Saugor Town	„ („)	..	...
		Saugor District	„ („)	..	...
		Seoni „	B. N.	...	...
	Nerbudda	Mandla District	„	...	...
		Burhanpur Town	. . . .	...	...
		Nimar District	G. I. P. & B., B. & C. I.	1	...
		Hoshangabad Town	„	...	...
		Hoshangabad District	„	...	..
		Narsingpur Town	„	...	...
		Narsingpur District	„	...	...
		Chhindwara „	B. N.	16	22
	Chhattisgarh	Khandwa Town	B., B. & C. I & G. I. P.	...	...
		Betul District	. . . .	...	...
		Bilaspur Town	B., B. & C. I. & G. I. P.	...	...
		Bilaspur District	„	...	..
		Raipur „	„	...	...
		Raipur Town	. . . .	...	...
	Berar	Sambalpur District	B., B. & C. I. & G. I. P.	...	...
		Akola Town	. . . .	...	...
		Akola District	I. P.	87(a)	61(a)
		Buldana Town	„	...	...

(a) Two imported. (b) Imported. (c) One imported.

(d) The number of deaths reported from Meiktila District during the week ending 3rd February 1906 was 42, and not 43, as shown in the statement for that week.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	Berar—*contd.*	Buldana District	G. I. P.	151	115
		Yeotmal Town	...	...	...
		Wun District	G. I. P.	...	...
		Basim "	"	...	...
		Amraoti "	"	4	3
		Amraoti Town	...	...	...
		Ellichpur District	...	...	...
			TOTAL	863	766
MYSORE STATE.	...	Bangalore Civil and Military Station	S. M. & Madras	40	30
		Bangalore City	" "	23	16
		Bangalore District	" "	4	4
		Mysore City	" "	...	...
		Mysore District	" "	1	1
		Kolar "	Madras & S. M.	...	...
		Kolar Gold Fields	"	13	6
		Thumkur District	S. M.	...	...
		Shimoga "	"	31	21
		Chitaldrug "	"	7	7
		Kadur "	"	1	1
		Hassan "	"	4	5
			TOTAL	124	91
HYDERABAD STATE.	...	Aurangabad District	N. G. S.	25(a)	26(a)
		Bir "	...	...	...
		Hyderabad "	N. G. S.	...	...
		Indur "	"	...	...
		Bidar "	...	...	...
		Atrafi Balda	...	...	...
		Usmanabad District	G. I. P. & Barsi	24 } (a)	19 } (a)
		Lingsagur "	S. M.	... } (a)	... } (a)
		Parbhani "	N. G. S.	7 } (a)	4 } (a)
		Raichur "	G. I. P. & Madras	... } (a)	... } (a)
		Gulburga "	" & N. G. S.	...	...
		Nander "	N. G. S.	...	...
			TOTAL	56	43
CENTRAL INDIA.	...	Indore City	B., B. & C. I.	...	...
		Indore State	"	3(b)	2(b)
		Indore Residency	"	...	...
		Ujjain City	"	...	1(b)
		Gwalior "	...	...	...
		Gwalior State	B., B. & C. I. & G. I. P.	...	...
		Dhar "	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari "	" (")	...	...
		Bhopal City	...	...	...
		Bhopal State	G. I. P.	2(b)	2(b)
		Guaranteed Holdings in Bhopal Agency	...	...	...
		Maksudangarh State	...	...	...

(a) Figures for the period from 30th January to 5th February 1906.
(b) Figures for week ending 3rd February 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL INDIA.	...	Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	5(a)	3(a)
		Nimach ,,	,,	...	...
		Rutlam City	,,	...	...
		Rutlam State	,,	...	
		Dewas Town		...	...
		Dewas State	G. I. P.	...	...
		Narsingarh State		...	...
		Guaranteed Holdings in Malwa Agency		...	...
		Tonk State (portion in Central India)	G. I. P.	...	...
		Rewa Town	,,	...	...
		Rewa State	,,	3(b)	3(b)
		Sehore State	,,	...	...
		Datia City	,,	...	...
		Datia State		...	...
		Sailana Town		...	...
		Sailana State	B., B. & C. I.	...	...
		Piploda District		...	...
		Bagh State		...	...
		Jhabua ,,	B., B. & C. I.	..	...
		Jaora ,,	,,	...	...
		Jaora Town	,,	...	...
		Agar Military Station		...	...
		Manpur		...	...
		Sitamau State		...	...
		Rajgarh ,,		...	...
		Kurwai ,,		...	...
		Barwani ,,		...	...
		Lashkar City		...	...
...			TOTAL	13	11
RAJPUTANA.	...	Bharatpur State			
		Ajmer-Merwara		...	...
		Ajmer City		...	...
		Ajmer District		...	...
		Abu Road		...	...
		Mewar State	B., B. & C. I.	...	...
		Partabgarh State	,,	...	...
		Chitor (Udaipur State)	,,	...	...
		Tonk State	,,		
		Marwar State (Jodhpur)	J. B.	...	..
		Jaipur City	,,	...	...
		Jaipur State	,,	...	...
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	...	...
		Jhallawar ,,		...	...
		Kotah ,,		...	...
		Sirohi ,,	B., B. & C. I.	...	...
		Shahpura ,,		...	...

(a) Figures for two weeks ending 10th February 1906.
(b) Figures for week ending 3rd February 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
RAJPUTANA.	...	Dholpur State	...	...	...
		Alwar City	...	...	...
		Alwar State	B., B. & C. I.	...	...
		Beawar	...	...	...
		Karauli State	...	...	...
		Banswara Town	...	...	...
		Banswara State	...	...	...
			TOTAL	3	1
KASHMIR	...	Jammu District	...	53	25
		Kathua "	N. W.	...	...
			TOTAL	53	25
N.-W. F. PROVINCE	...	Abbottabad Town	...	...	...
		Hazara District	...	...	...
		Peshawar Town	...	...	...
		Peshawar District	...	...	...
			TOTAL	...	...
BALUCHISTAN	...	Sonmiani	...	...	...
		Hirok	N. W.	...	...
		Sibi	"	...	...
			TOTAL	...	...
			GRAND TOTAL	7,116	5,890

W. S. MARRIS,
for Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

RAILWAY BOARD.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Railways.	Average earnings per mile per week.		Results of working during 1st-half of year.											Results of working for official year.			
			Mean mileage worked.		Total earnings for week ending.		Earnings per mile open for week.		Total earnings from 1st January to		Increase.	Decrease.	Total earnings from 1st April to		Increase.	Decrease.
	During 1st-half of 1905.	During official year 1904-05.	1905.	1906.	4th February 1905.	3rd February 1906.	1905.	1906.	4th February 1905.	3rd February 1906.			4th February.	3rd February.		
	R	R	Miles.	Miles.	R	R	R	R	R	R	R	R	R	R	R	R
State and Guaranteed Railways.																
5' 6" gauge.																
Bengal-Nagpur (incldg. J. G. & R. D. 2' 6")	259	199	1,958	1,994	4,47,963	5,83,000	229	292	22,30 032	27,85,000	5.54.968	...	1,57,76 516	2,07 02,000	49,25,484	...
Bezwada extn. (Nizam's)	332	311	21	21	7,302	7,900	348	376	33,546	38,300	4,754	...	2,83,641	2,96,000	12,359	...
Bombay, Baroda and Central India (incldg. V. W. 3' 3⅜")	794	702	504	504	3,74,494	4,22,000	743	837	18,58,790	19,39,000	80,210	...	1,53,22,283	1,61,87,000	8,64,717	...
Eastern Bengal (incldg. 3' 3⅜" and 2' 6")	308	376	971	(a)1,235	2,97,013	4,48,000	305	363	15,81,075	22,78,000	6,96,925	...	1,65,41,952	1,85,57,000	20,15,048	...
East Indian	744	749	1,969	2,029	15,15,285	17,00,000	770	838	78,81,737	80,67,000	1,85,263	...	6,48,30,988	6,31,55,000	...	16,75,988
Great Indian Peninsula system	731	615	1,569	1,569	11,95,489	13,31,000	762	848	55,91,555	65,72,000	9,80,445	...	4,02,78,161	4,31,66,000	28,87,839	...
" Agra-Delhi Chord	97	50	63	120	2,824	18,000	45	150	15,625	91,000	75,375	...	33,695	7,95,000	7,61,305	...
" Indian Midland (incldg. Bhopal-Itársi)	185	192	924	914	1,80,087	2,39,000	195	261	9,43,206	11,68,000	2,24,794	...	78,56,453	75,96,000	...	2,60,453
Madras	304	307	845	845	2,39,815	2,90,000	284	343	11,87 083	13,54,000	1,66,917	...	1,14,38,737	1,16,37,000	1,98,263	...
" North-East line	283	218	494	495	1,39,746	1,42,000	283	287	6,38,243	5,93,000	...	45,243	43,92 950	54,76,000	10,83,050	...
" West Coast extension (Calicut-Azhikal)	126	160	60	60	7,939	8,000	132	133	38,674	37,200	...	1,474	3,16,640	3,02,000	...	14,640
North Western (incldg. K. K. Thal & N. Durgai 2' 6")	359	370	3,312	3,395	11,96 924	11,50,000	361	339	57,75,094	53,74,000	...	4,01,094	5,39,67,901	4,86,50,000	...	53,17,901
Oudh and Rohilkhand (incldg. C. Burhwal 3' 3⅜" link)	249	243	1,240	1,240	3,16,696	3,45,000	255	273	15,64,362	17,55,000	1,90,638	...	1,31,77,804	1,31,60,000	...	17,804
" Hardwar-Dehra	187	162	32	32	4,403	5,000	138	175	22,245	25,900	3,655	...	2,20,111	2,72,000	51,889	...
3' 3⅜" gauge.																
Assam-Bengal	79	79	740	740	66,253	68,100	90	92	2 99,752	3,09,000	9,238	...	25,22,813	28,98,000	3,75,187	...
Burma	253	214	1,340	1,340	3,58,497	3,69,000	268	275	17,78,347	17,21,000	...	57,347	1,22,32,852	1,26,88 000	4,55,148	...
Jodhpur-Hyderabad (British section)	102	101	124	124	9,498	24,400	77	197	61,358	98,100	36,742	...	5,46,553	6,56,000	1,09,447	...
Lucknow-Bareilly	134	138	237	237	31,130	37,000	131	156	1,50,096	2,06,000	55,904	...	12,35,522	13,63,000	1,27,478	...
Nilgiri	375	330	17	17	4,485	6,000	264	353	22,220	26,300	4,080	...	2,47,655	2,75,000	27,345	...
Pálanpur-Deesa	39	36	17	17	801	800	47	47	3,667	3,900	233	...	26,106	29,800	3,694	...
Rajputana-Malwa (incldg. Godhra-Rutlam-Nágdá 5' 6")	309	273	1,817	1,910	5,70,911	6,11,000	314	320	29,95,306	27,83,000	...	2,12,306	2,07,60,249	2,32,02,000	24,41,751	...
South Indian	223	217	1,124	1,124	2,41,613	2,46,000	215	219	11,28,659	11,39,000	10,341	...	1,07,75,742	1,09,42,000	1,66,258	...
" Tanjore District Board	113	106	99	99	10,450	11,300	106	114	47,310	51,400	4,090	...	4,63,039	4,98,000	34,961	...
" Travancore Branch	82	83	108	108	8,435	8,400	78	78	42,381	45,200	2,819	...	2,90,351	4,16,000	1,25,649	...
Southern Mahratta (incldg. Gl.-M. Fron. sec.)	146	135	1,165	1,165	1,35,363	1,82,000	116	156	6,86,523	8,70,000	1,83,477	...	68,95,756	73,61,000	4,65,244	...
" Bellary-Rayadrug (b)	...	...	...	33	...	600	...	18	...	3,500	3,500	...	...	21,000	21,000	...
" Hospet-Kottur (c)	...	...	...	43	...	1,000	...	23	...	4,700	4,700	...	...	33,100	33,100	...
" Mysore section	114	103	296	296	29,976	47,000	101	159	1,43,658	1,69,000	25,342	...	13,15,033	15,34,000	2,18,967	...
Tirhoot State	225	224	565	589	1,25,235	1,50,000	222	255	5,92,258	6,13,000	20,742	...	52,53,451	50,23,000	...	2,30,451
2' 6" gauge.																
Morappur-Dharmapuri (d)	...	...	...	19	...	600	...	32	...	1,400	1,400	...	...	1,400	1,400	...
Tirupattur-Krishnagari (e)	...	...	...	26	...	900	...	35	...	4,100	4,100	...	...	16,700	16,700	...
2' 0" gauge.																
Jorhat	47	49	30	30	1,153	1,900	38	63	5,692	8,600	2,908	...	62,823	66,500	3,677	...
Total	348	331	21,641	22,370	75,19,[illegible]	84,55,500	347	378	3,73,18,50[illegible]	4,01,[illegible],600	28,16,096	...	30,70,65,777	31,69,7[illegible],500	99,09,723	...
All other Railways.																
5' 6" gauge.																
Bhopal-Ujjain	111	84	114	114	11,461	12,500	100	110	58,525	58,400	...	125	4,09,372	5,01,000	91,628	...
Bina-Goona-Bárán	57	53	148	148	8,514	8,400	58	57	43,720	41,200	...	2,520	3,27,562	2,87,000	...	40,562
Delhi-Umballa-Kalka	233	222	162	162	27,278	33,000	168	207	1,54,744	1,92,000	37,256	...	15,61,666	17,33,000	1,71,334	...
Jammu-Kashmir	66	68	16	16	890	1,100	56	69	4,223	5,300	1,077	...	47,218	47,000	...	218
Kolar Gold-fields	363	439	10	10	3,001	3,600	306	360	15,948	14,200	...	1,748	1,99,362	1,59,000	...	40,362
Ludhiana-Dhuri-Jakhal	94	86	79	79	6,877	10,600	87	134	31,217	52,300	21,083	...	3,00,547	4,36,000	1,35,453	...
Ludhiana Extension (f)	...	...	...	77	...	3,000	...	47	...	14,900	14,900	...	...	47,500	47,500	...
Nágdá-Ujjain	115	78	34	34	2,820	2,900	83	86	14,740	12,600	...	2,140	1,09,877	1,35,000	25,123	...
Nizam's Guaranteed State	252	248	334	334	82,283	83,900	246	251	3,95,432	4,11,000	15,568	...	36,59,487	36,24,000	...	35,487
Petlád-Cambay	127	101	32	33	3,064	3,100	96	94	16,864	14,900	...	1,964	1,35,269	1,40,000	4,731	...
Rájpura-Bhátinda	239	190	107	107	21,519	20,400	201	190	1,11,496	1,04,000	...	7,496	8,95,315	9,44,000	48,685	...
South Behar	137	135	79	79	10,067	10,200	127	129	47,463	51,500	4,037	...	4,72,056	4,72,000	...	56
Southern Punjab	164	133	425	425	68,242	60,200	161	142	3,40,498	2,89,000	...	51,498	24,80,292	26,80,000	1,99,708	...
Tapti Valley	138	89	155	155	18 763	36 100	121	233	89,913	1,70,000	80,087	...	5,44,484	9,03,000	3,58,516	...
Tarkessur	318	285	22	22	5,254	6,800	239	309	28,250	30,500	2,250	...	2,67,505	2,70,000	2,495	...
3' 3⅜" gauge.																
Ahmedabad-Dholka	65	58	34	34	2,174	1,500	64	44	10,731	7,100	...	3,631	85,032	76,900	...	8,132
Ahmedabad-Parantij	78	67	55	55	4,096	4,100	75	75	20,818	21,500	682	...	1,58,670	1,63,000	4,330	...
Bengal and North-Western	144	146	902	925	1,25,124	1,62,000	139	175	6,35,345	6,69,000	33,655	...	56,37,670	53,15,000	...	3,22,670
Bengal-Dooars	157	189	36	36	6,219	4,000	173	111	29,860	24,100	...	5,760	3,06,783	3,14,000	7,217	...
" extensions	75	79	117	117	6,555	6,700	56	57	44,875	44,000	...	875	3,79,882	4,31,000	51,118	...
Bhavnagar-Gondal-Junágad-Porbandar	120	108	334	334	35,395	39,000	106	117	1,85,291	1,75,000	...	10,291	15,48,892	15,16,000	...	32,892
Birur-Shimoga	44	35	38	38	1,461	1,900	38	50	7,421	8,200	779	...	56 332	67,400	11,068	...
Dhrángadrá	42	44	21	21	085	1,200	33	57	5,582	6,100	518	...	43,441	45,000	1, 559	...
Dibru-Sadiya	228	234	78	78	17,732	17,200	227	220	85,052	81,200	...	4,852	8,04,224	8,09,000	4,776	...
Gaekwar's railway	86	72	134	134	11,506	11,000	86	82	59,855	46,500	...	13,355	4,08,666	4,03,000	...	5,666
Hyderabad-Gódávari Valley	179	122	392	392	59,030	66,200	152	169	2,73,673	2,99,000	25,327	...	19,46,867	24,54,000	5,07,133	...
Jaipur (g)	...	...	...	32	...	1,900	...	59	...	10,400	10,400	...	...	25,400	25,400	...
Jamnagar	54	51	54	54	2,625	2,500	49	46	12,414	13,200	786	...	1,17,965	1,25,000	7,035	...
Jetalsar-Rajkot	91	83	46	46	4,101	3,300	89	72	19,504	16,300	...	3,204	1,55,798	1,47,000	...	8,798
Jodhpur-Bikaner	73	69	709	709	41,426	65,400	58	92	2,82,934	2,94,000	11,066	...	20,75,110	23,55,000	2,79,890	...
Kolhápur	123	99	29	29	3,168	4,100	109	141	15,122	16,600	1,478	...	1,20,236	1,41,000	20,764	...
Morvi (including Vankaner-Morvi 2' 6")	74	76	94	90	7,490	4,800	80	53	35,543	24,500	...	11,043	3,15,987	2,55,000	...	60,987
Mymensingh-Jamalpur-Jagannathganj	64	75	51	51	4,272	5,800	84	114	15,930	26,900	10,970	...	1,77,117	2,02,000	24,883	...
Noakhali (Bengal)	39	33	35	35	1,403	1,600	40	46	6,829	7,200	371	...	48,710	57,800	9,090	...
Rohilkhand and Kumaon (Co.'s sec.)	125	145	66	66	11,567	6,100	175	92	37,056	37,800	744	...	4,84,455	5,20,000	35,545	...
" Bareilly-Soron extension (h)	...	...	...	64	...	2,500	...	39	...	2,500	2,500	...	...	2,500	2,500	...
Shoranur-Cochin	117	116	65	65	6,078	7,000	94	108	34,719	32,400	...	2,319	3,33,697	3,24,000	...	9,697
Udaipur-Chitor	56	41	67	67	2,154	4,200	32	63	14,859	21,700	6,841	...	1,17,099	1,90,000	72,901	...
Yesvantpur-Mysore Fron. sec. (incldg. M. Nanjangúd)	125	124	67	67	8,419	10,500	126	157	42,095	40,300	...	1,795	3,68,973	3,51,000	...	17,973
2' 6" gauge.																
Barsi	238	151	22	22	3,689	3,300	168	150	18,616	16,200	...	2,416	1,30,516	1,73,000	42,484	...
Cooch Behar	95	80	34	34	2,375	2,700	70	79	14,265	12,800	...	1,465	1,14,586	1,11,000	...	3,586
Gaekwar's Dabhoi	94	72	94	94	6,842	7,500	73	80	31,288	35,200	3,912	...	2,66,427	3,01,000	34,573	...
Kalka-Simla	216	208	59	59	7,908	5,800	134	98	33,546	31,300	...	2,246	5,52,449	6,55,000	1,02,551	...
Rajpipla	40	29	37	37	1,107	1,300	30	35	4,751	4,300	...	451	41,939	47,400	5,461	...
2' 0" gauge.																
Darjeeling-Himalayan	365	394	51	51	10,715	13,000	210	255	64,713	63,000	...	1,713	9,00,677	8,34,000	...	66,677
Total	137	124	5,438	5,631	6,66,007	7,05,100	122	136	33,96,720	35,50,100	1,53,380	...	2,91,08,212	3,07,89,900	16,81,688	...
GRAND TOTAL	305	289	27,079	28,001	81,85,696	92,20,600	302	329	4,07,15,224	4,36,84,700	29,69,476	...	33,61,73,989	34,77,65,400	1,15,91,411	...

(a) Includes the Bengal Central Railway purchased by the State on the 1st July 1905.
(b) Opened from 1st July 1905.
(c) Opened [illegible]

(e) Opened from 18th September 1905.
(f) Opened from 10th June 1905.
(g) Opened from 10th November 1905.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 22nd February 1906.

No. 462.—Dr. E. D. Ross is appointed to be Officer in charge of the Records of the Government of India and *ex-officio* Assistant Secretary to the Government of India in the Home Department, with effect from the 28th January 1906.

ESTABLISHMENTS.

The 20th February 1906.

No. 160.—Mr. H. G. Stokes, of the Indian Civil Service, Under Secretary to the Government of India in the Home Department, is granted privilege leave for three months, with effect from the 5th April 1906.

MEDICAL.

The 16th February 1906.

No. 146.—The services of Captain W. M. Houston, M.B., I.M.S., are placed temporarily at the disposal of the Government of Bombay.

SANITARY—PLAGUE.

The 21st February 1906.

No. 315.—The services of Lieutenant A. Whitmore, M.B., I.M.S., are placed temporarily at the disposal of the Government of Burma.

The 23rd February 1906.

No. 356.—Whereas the Governor General in Council is satisfied that there is a danger of an outbreak of dangerous epidemic disease at Conjeeveram in the Chingleput district of the Madras Presidency, if persons from the Mysore State are permitted to assemble at that place on the occasion of the ensuing Sri Ekambaranathaswami Brahmotsavam festival:

In exercise of the power conferred by section 2, sub-section (*1*), of the Epidemic Diseases Act, 1897 (III of 1897), the Governor General in Council is pleased to direct that no tickets to travel by railway to the stations of Arkonam, Pálúr, Conjeeveram, Wálajábád, Villiyampakkam, Attur and Chingleput on the South Indian Railway and of Arkónam on the Madras Railway shall be sold from the 21st March to the 10th April 1906 (both days inclusive) within the Mysore State to any person intending or believed to be intending to proceed to the Sri Ekambaranathaswami Brahmotsavam festival at Conjeeveram.

No. 361.—Whereas the Governor General in Council is satisfied that there is a danger of the spread of the outbreak of dangerous epidemic disease, with which the Bellary district of the Madras Presidency is visited, if persons from the Bombay Presidency and the Mysore State are permitted to assemble at Kulahalli in the Harpanahalli taluq of that district on the occasion of the ensuing Govi Basappa's car festival:

In exercise of the power conferred by section 2, sub-section (*1*), of the Epidemic Diseases Act, 1897 (III of 1897), the Governor General in Council is pleased to direct that no tickets to travel by railway to the stations of Byadgi, Devargudda, Ranibennur, Chalgeri, Harihar, Davangere on the Southern Mahratta Railway shall be sold from the 3rd to the 10th March 1906 (both days inclusive) within the Bombay Presidency and the Mysore State to any person intending or believed to be intending to proceed to the Govi Basappa's car festival at Kulahalli.

JUDICIAL.

The 21st February 1906.

No. 240.—Major W A. L. Cowie, Cantonment Magistrate, Jullundur, has been granted privilege leave for three months with leave out of India for nine months in continuation, with effect from the 15th April 1906. Pension service—twenty-first year, commenced on the 24th May 1905.

The 22nd February 1906.

No. 247.—The services of Captain W.F.C. Tayler, Cantonment Magistrate, are placed at the disposal of the Government of the United Provinces for employment as a Cantonment Magistrate.

No. 252.—In exercise of the power conferred by section 4 of the Punjab Courts Act, 1884 (XVIII of 1882) as amended by Act XIX of 1895, the Governor General in Council

is pleased to appoint the Honourable Mr. A.H.S. Reid, Barrister-at-Law, one of the Judges of the Chief Court, Punjab, to perform the duties of Chief Judge of that Court during the absence on furlough of the Honourable Sir W. O. Clark, Kt., or until further orders.

The Governor General in Council is also pleased, under the provisions of the same section, to make the following appointments with effect from the date of the departure on furlough of the Honourable Sir W. O. Clark :—

The Honourable Mr. D. C. Johnstone, I.C.S., first temporary additional Judge of the Chief Court, Punjab, to officiate as a Judge of that Court.

The Honourable Mr. H. A. B. Rattigan, Barrister-at-Law, second temporary additional Judge of the Chief Court, to officiate as first temporary additional Judge.

The Honourable Mr. C. W. Chitty, Barrister-at-Law, third temporary additional Judge of the Chief Court, to officiate as second temporary additional Judge.

The Honourable Mr. Lal Chand, Rai Bahadur, fourth temporary additional Judge of the Chief Court, to officiate as third temporary additional Judge.

Mr. A. E. Hurry, I.C.S., Divisional Judge, 1st grade, sub. *pro tempore*, to officiate as fourth temporary additional Judge of the Chief Court.

ECCLESIASTICAL.

The 20th February 1906.

No. 69.—The services of the Reverend J. M. E. Cooke, a probationary chaplain on the Bengal ecclesiastical establishment, are placed at the disposal of the Honourable the Chief Commissioner, Central Provinces, with effect from the 1st March 1906.

No. 71.—The services of the Reverend E. R. Clough, a chaplain on the Bengal ecclesiastical establishment, are placed at the disposal of the Government of the United Provinces, with effect from the 1st March 1906.

The 21st February 1906.

No. 74.—The services of the Reverend P. J. Molony are placed at the disposal of the Honourable the Chief Commissioner, Central Provinces, with effect from the date on which he relinquishes charge of his duties at Ranikhet.

The 22nd February 1906.

No. 77.—The Reverend W. L. Clarke, a junior chaplain on the Bengal (Nagpur) ecclesiastical establishment, is appointed to be chaplain of Nowgong, Central India, with effect from the 1st March 1906, or from the date on which he relinquishes charge of his duties as chaplain of Amraoti.

W. S. MARRIS,
for *Secretary to the Government of India.*

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

CIVIL VETERINARY ADMINISTRATION.

Calcutta, the 20th February 1906.

No. 350—27-6.—Lieutenant-Colonel J. Brodie-Mills, M.R.C.V.S., Principal of the Bombay Veterinary College, is granted privilege leave for 19 days in combination with furlough on medical certificate for 11 months and 12 days, with effect from the 21st January 1906.

METEOROLOGY.

The 21st February 1906.

No. 337—115-4.—Mr. W. L. Dallas, 1st Scientific Assistant to the Meteorological Reporter to the Government of India and Director General of Indian Observatories, is

granted privilege leave for three months combined with furlough for five months, with effect from the 8th March 1906.

No. 338—115-4.—Mr. J. H. Field, Deputy Meteorologist, is appointed to officiate as 1st Scientific Assistant to the Meteorological Reporter to the Government of India and Director General of Indian Observatories during the absence of Mr. W. L. Dallas on leave or until further orders.

No. 339—115-4.—Mr. W. A. Bion, 1st Assistant to the Meteorological Reporter to the Government of India, will continue to officiate as Deputy Meteorologist, *vice* Mr. J. H. Field.

AGRICULTURE.

The 23rd February 1906.

No. 368—47-4.—Dr. J. W. Leather, Ph.D., F.I.C., F.C.S., Agricultural Chemist to the Government of India, is granted privilege leave for 2 months and 23 days, with effect from the 22nd March 1906 or the subsequent date on which he may avail himself of it under Articles 246 and 260 of the Civil Service Regulations.

No. 369—47-4.—Mr. R. S. Finlow, B. Sc., F.C.S., Jute Specialist to the Government of Bengal, is appointed to officiate as Agricultural Chemist to the Government of India during the absence on leave of Dr. Leather, in addition to his own duties.

FORESTS.

The 23rd February 1906.

No. 159—98-2-*F*.—Mr. G. T. Wrafter, Extra-Assistant Conservator of Forests, 2nd grade, Andamans, is granted under Article 260 of the Civil Service Regulations, privilege leave for one month from the 29th January 1906 or the subsequent date on which he may avail himself of it.

J. WILSON,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 17th February 1906.

No. 26.—The Governor General in Council is pleased to order the following permanent promotions of Executive and Assistant Engineers attached to the Minor Administrations List, with effect from the dates specified:—

Names.	From	To	With effect from
Chatterjee, Poresh Charan.	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	16th October 1905.
Neville, G. W.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	1st January 1906.

The 20th February 1906.

No. 27.—Mr. F. J. Wood, Assistant Examiner of Accounts, attached to the office of the Examiner of the Public Works Accounts, Eastern Bengal and Assam, is granted, under Articles 233, 260 and 308 (*a*) of the Civil Service Regulations, combined leave for 8 months, *viz.*, privilege leave for 2 months and 4 days and furlough on Medical Certificate for the remaining period, with effect from the 23rd February 1906 or subsequent date.

The 21st February 1906.

No. 28.—With the sanction of His Majesty's Secretary of State for India the Government of India are pleased to appoint Mr. C. B. Mellor, Temporary Engineer, to the permanent Engineer Establishment of the Irrigation Branch, Punjab, as an Assistant Engineer, 1st grade, with effect from the 25th October 1905.

No. 29.—Mr. W. F. O'Donoghue, Officiating Accountant General and Deputy Secretary to the Government of India, Public Works Department, is on relief by Mr. Burn appointed Deputy Accountant General, Public Works Department.

No. 30.—The services of Mr. W. Macdonald, Superintending Engineer, 1st class, (temporary), Punjab, are placed, temporarily, at the disposal of the Department of Commerce and Industry.

L. M. JACOB,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 22nd February 1906.

No. 400-*G. B.*—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. C. Tian as Acting Vice-Consul for Russia at Aden, during the absence of Mr. M. Ries.

No. 406-*G.*—Major L. Impey, a Political Agent of the 2nd class, is placed temporarily, on return from furlough, on special duty under the orders of the Hon'ble the Agent to the Governor-General in Rajputana. (Notification No. 2594-G., dated the 1st December 1905, is hereby cancelled.)

No. 789-*I.A.*—Mr. F. St. G. Manners Smith, Superintending Engineer, 2nd class, is appointed temporarily to be Famine Secretary to the Hon'ble the Agent to the Governor-General in Rajputana, with effect from the date of his assuming charge, in addition to his present duties as Superintending Engineer for Protective Irrigation Works in Rajputana.

The 23rd February 1906.

No. 683-*F.*—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, the Governor-General in Council is pleased to apply the Reformatory Schools Act, 1897 (Act VIII of 1897), (so far as it can be made applicable), to the territories administered by the Agent to the Governor-General in Baluchistan as such Agent.

L. W. DANE,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

RAILWAY.

Calcutta, the 17th February 1906.

No. 1314-*Ry.*—In exercise of the powers conferred by Section 135, clause (1) of the Indian Railways Act, 1890 (IX of 1890), the Governor General in Council is pleased to declare that the South Indian Railway Company shall be liable to pay, in aid of the funds of the Negapatam Municipality, a tax on buildings under the provisions of Section 47, clause (ii) and Section 63, Sub-Section (2) of the Madras District Municipalities Act, 1884 (Madras Act No. IV of 1884, as amended by Madras Act No. III of 1897), in respect of the railway buildings situated within the limits of the said Municipality.

POST OFFICE.

The 19th February 1906.

No. 1365—54.—Mr. M. E. Monks, Presidency Postmaster, Madras, is granted privilege leave for three months, combined with furlough out of India for six months, with effect from the 1st March 1906, or from the subsequent date on which he may avail himself of the leave.

Mr. J. P. Barker, Postmaster of Allahabad, is appointed to act as Presidency Postmaster, Madras, during the absence on leave of Mr. Monks, or until further orders.

TELEGRAPHS.

The 20th February 1906.

1415—19-*Tele. Est.*—The Governor General in Council is pleased to make the following reversions in the Superior establishment of the Indian Telegraph Department, with effect from the dates specified :—

Name.	From	To	With effect from
Goodale, C.	Superintendent, 2nd grade, officiating.	Assistant Superintendent, 1st grade.	7th December 1905.
Talbot, G. W.	Superintendent, 2nd grade, officiating.	Assistant Superintendent, 1st grade.	13th December 1905.
Roy, G. P.	Superintendent, 2nd grade, officiating.	Assistant Superintendent, 1st grade.	14th December 1905.

The 21st February 1906.

No. 1461—11-*Tele. Est.*—The Governnor General in Council is pleased to make the following promotions and reversions in the Superior establishment of the Indian Telegraph Department with effect from the dates specified :—

Name.	From	To	Nature of promotion or reversion.	With effect from the
Talbot, G. W. .	Superintendent, 2nd grade, officiating.	Superintendent, 2nd grade.	Temporary . .	25th September 1905.
Palmer, A. L. H. .	Deputy Director .	Director . .	Officiating . .	4th January 1906.
Pinhey, H. T. .	Chief Superintendent, class 2.	Deputy Director .	Ditto . .	4th January 1906.
Landon, G. E. .	Superintendent, 2nd grade, temporary rank.	Superintendent, 2nd grade, officiating.	Reversion . .	10th January 1906.
Overton, J. J. R. .	Ditto .	Ditto .	Ditto . .	26th January 1906.

CUSTOMS.

The 21st February 1906.

No. 1351—7.—In exercise of the powers conferred by Section 8-A, sub-section (2) and Section 8-B, sub-section (3), of the Indian Tariff Act, 1894 (VIII of 1894), as amended by Acts XIV of 1899, VIII of 1902 and XI of 1904, the Governor General in Council is pleased to direct that the following clause shall be added to rule 7 of the rules for the identification of sugar published in the Notification of the Government of India in the Finance and Commerce Department No. 4439 S. R., dated the 14th August 1902, as subsequently amended, namely :—

> " (4) Where, in any case referred to in sub-rule (2), the sugar is alleged to be the produce of a country which is a party to the Brussels Sugar Convention of 1902, a certificate granted by a duly authorizad Customs Officer of that country as to the origin of the sugar shall be accepted as sufficient proof of its origin."

RESOLUTIONS.

STORES.

The 19th February 1906.

Nos. 1243—1252.—The system under which Indian and English made stores are at present purchased for the use of the various Government Departments in India has from time to time been reviewed by the Government of India, and various changes have been made, during recent years, with the object of facilitating supply, and of promoting the encouragement of industries located in this country. The question has again come under consideration in connection with a memorial presented to the Government of India in April last by the Engineering and Iron Trades Association. In that memorial, the Association express dissatisfaction with the existing regulations and procedure; they urge that the restrictions on the local purchase of manufactured stores imported from the United Kingdom, or from foreign countries, should be removed or relaxed; that the list of locally manufactured articles which may be purchased in India should be expanded; that a definite proportion of the requirements of the Government in respect of bridges, railway material, rolling stock, and similar stores, should be reserved for Indian manufacturers; and that a trained staff of inspectors for the examination of locally manufactured materials should be employed.

2. This representation has been sympathetically considered by the Government of India. They fully agree with the view that the question of the purchase of supplies for the great consuming Departments of the Government is intimately connected with the wider question of the encouragement of local industries; and they desire to afford all reasonable facilities, and to offer all possible encouragement, to manufacturers who have started, or who desire to start, factories in India. They recognise that local industries must frequently lean to some extent, in the first instance, upon the support of the Government; and they are inclined to think that the system at present prescribed for the purchase of stores does not in practice result in the maximum amount of encouragement, which the Government could legitimately give, being in fact offered. They desire to point out, however, that certain of the requests made by the Association have already been complied with. The list of locally manufactured stores which might be purchased in India has been cancelled; and the only restrictions now placed upon such purchases are that the articles must be of suitable quality, and must be obtainable at a price not appreciably higher than that at which they could be imported. So also, under orders issued by the Railway Board in September last, tenders for twenty-five per cent. of all goods stock required for State Railways are now called for in India.

3. The Government of India are of opinion, however, that the various relaxations which have from time to time been made in the stringent rules formerly issued governing this matter should not be regarded as final; and, in view of the importance of the subject, and of the great complexity of the details, they have decided that the matter should now be referred for examination to a Committee. The Committee will ascertain definitely the procedure which is in practice adopted at present for the purchase of stores; they will report on the defects in that procedure, more especially with reference to the question of facilitating purchases and of affording greater encouragement to local industries; and they will formulate a set of rules, for general adoption, designed with the object of removing the defects in the existing system. The Committee will proceed to such places as it may be considered desirable to visit; and every facility will be afforded to the representatives of Indian firms to place their views in detail before the Committee. The Committee will also enquire into the following questions:—

(*a*) The extent to which orders, which might have been placed locally, have been sent to the Stores Department of the India Office, during a representative period to be selected by the Committee.

(*b*) The ability of the firms represented by the Engineer and Iron Trades Association, and of other firms, to undertake a much larger volume of business than is at present entrusted to them. The Committee will also report, confidentially, as to the manner in which the work entrusted to particular firms has in fact been carried out.

(*c*) The system which should be adopted in order to obtain an accurate comparison between the prices of locally manufactured and of foreign articles.

(*d*) The results of the present system in respect of the local purchase of imported articles, as evidenced by a comparison of the prices of manufactured articles obtained by Government Departments, and by local bodies, from the Stores Department, with the prices of similar articles purchased from local agents in India.

(*e*) Whether imported articles, locally purchased, have in general been satisfactory as regards quality.

(*f*) The possibility of arranging for tests and inspection in the larger cities by local officers employed for this work in addition to their ordinary duties; or, in the alternative, the necessity for, and the cost of, a special staff for this purpose.

(*g*) The advisability of prescribing strict rules requiring Government officers to purchase locally manufactured articles in all cases where such articles are available, and of calling upon them for explanations in cases where these rules are transgressed.

(*h*) The possibility of devising a system under which all Departments of the Government will be informed of the adoption of a local, in place of an imported, product in any part of India.

4. The Committee will consist of the following gentlemen :—

Mr. W. Macdonald, Superintending Engineer, Punjab . *President.*

Major J. H. S. Murray, R.E., Garrison Engineer, Secunderabad . . . . *Member.*

Mr. S. A. J. Keatinge, Storekeeper, Oudh and Rohilkhand Railway . . . . *Member.*

Mr. M. M. S. Gubbay, I.C.S. . . . . . . *Secretary.*

5. The Government of India trust that the Committee may be able to submit their report by the end of May.

ORDERED that the Resolution be communicated to the Public Works Department, the Military Department, the Department of Revenue and Agriculture, and the Finance Department.

ORDERED that a copy of the Resolution be forwarded to the Secretary to the Railway Board, and to each of the officers named in paragraph 4, for information.

ORDERED also that the Resolution be published in the *Gazette of India* for general information.

EMIGRATION.

The 20th February 1906.

No. 1384–1392-15.—The question of the supply of labour for the tea gardens of Assam has for some time past engaged the attention of the Government of India, and of the Local Government. Special enquiries instituted regarding this matter demonstrated that the situation in Assam compared unfavourably with that in the other tea producing tracts of India, both in respect of the relations between employer and employed, and as regards the system of obtaining labour. In a Circular, dated the 28th March 1905, addressed to the Indian Tea Association and to its local branches, Sir Bampfylde Fuller attributed his result chiefly to the power of arrest which managers of gardens possess under section 195 of Act VI of 1901, and expressed the opinion that the indiscriminate use by some managers of this power had produced in the minds of the ignorant labour force a feeling of helplessness and unprotected bondage. He considered that the existence of this feeling was mainly responsible for the marked unpopularity of service in Assam; and pointed out that the result of this aversion is that the tea industry has been, and is, burdened with the payment of very heavy charges, while the labour force recruited is both intractable and inefficient. The remedial measures suggested were the withdrawal of Act VI of 1901, with the exception of sections 122 and 123, from the Surma Valley, and from the districts of Goalpara and Kamrup; and the abolition, in the Assam Valley, of the sections conferring a power of summary arrest on tea garden managers. In the Surma Valley the Act is already practically inoperative, inasmuch as ninety-eight per cent. of the labour force is recruited otherwise than under its provisions, while the number of labourers employed in the Goalpara and Kamrup districts is insignificant. Sir Bampfylde Fuller was of opinion that the time had not yet arrived for withdrawing the Act as a whole from the Upper Assam Valley, but he recognised that the ideal to be aimed at was a system of free supply of labour.

2. The replies of the representatives of the tea industry, and of the district officials, to this circular have now been received by the Government of India, together with Sir Bampfylde Fuller's views thereon, and a statement of his final conclusions on the subject.

3. There is a consensus of opinion among the Surma Valley planters that the Act should be withdrawn from that valley. The Indian Tea Association, and the Assam Branch of that Association, have, however, raised several objections to this proposal; and they ask that the question may be treated as a whole, on the ground that the interests of the two valleys are intimately connected. They apprehend that, if the case of the Surma Valley be dealt with separately, the difficulties experienced by them in obtaining labour will be still further accentuated; and they request that the whole question of the labour supply throughout the province may be referred to a representative committee for enquiry and report. Sir Bampfylde Fuller adheres to his former views, which further examination has, in his opinion, only served to confirm.

4. The Government of India desire to express their appreciation of the care and ability with which this difficult and delicate subject has been treated. They fully agree that the present system, which has led to serious abuses, cannot in any case be allowed to continue, if these abuses are in fact a necessary result of the adoption of that system; and they are disposed to think that the remedies suggested may provide a satisfactory solution of the difficulties which have in the past hampered, and which still seriously impede, the development of the tea industry. The question is, however, one of peculiar difficulty; the interests at stake are of great magnitude; and the fullest discussion of the matter is desireable, in the interests alike of the Government, the tea industry, and the labourers. For these reasons, the Government of India are averse from pronouncing a final opinion on the points in issue until the problem has been exhaustively examined by a representative Committee.

5. The advisability of withdrawing Act VI of 1901 from the Surma Valley has been strongly pressed by the majority of the planters in that Valley; the proposal is approved by the Tea Association, London, and is recognised as inevitable by the Indian Tea Association, Calcutta, who admit that the issue is one which should be decided primarily on a consideration of the wishes of the majority of the planters in the Surma Valley. After a full consideration of the question, the Government of India have determined to accept the recommendation of the Lieutenant-Governor of Eastern Bengal and Assam that the Act should be withdrawn from the Surma Valley, and from the districts of Kamrup and Goalpara; but they consider it undesirable that the withdrawal of the Act should take effect until an enquiry has been made as to the measures necessary to maintain a full supply of labour for the Upper Assam Valley, after the Act has ceased to apply outside it. The withdrawal of the Act from the Surma Valley is indeed only tantamount to the legal formulation of the practice now obtaining there; but, as it is unlikely that such a measure could be carried out without affecting, to some extent, recruitement for the Assam Valley also, it seems to the Government of India to be essential to treat this matter as an integral part of the general question. In arriving at this decision, and in deciding to appoint a Committee, the Governor General in Council has been largely influenced by the opinion of the Indian Tea Association, and of the Assam Valley branch of that Association. His Excellency in Council holds strongly that the support and co-operation of the tea planters and agents is necessary in order to place the labour question upon a satisfactory footing, and to effect a permanent and material improvement in the labour supply and conditions in Assam; and he trusts that the Committee will be able to devise recommendations which will be accepted and loyally carried out by planters and agents alike.

6. For the reasons stated in the preceding paragraphs, the Government of India have decided to defer passing final orders on the proposals of His Honour the Lieutenant-Governor of Eastern Bengal and Assam until the questions connected with emigration to the districts of the Upper Assam Valley have been examined and reported on by a Committee. The Committee will consist of the following gentlemen :—

Mr. B. Robertson, C.I.E., I.C.S., (Nominated by the Government of India)	President.
Mr. C. H. Bompas, I.C.S., (Nominated by the Government of Bengal) Mr. W. Milne (Representative of the tea industry in the Surma Valley) Mr. Hugh Gordon (Representative of the tea industry in the Assam Valley)	Members.
Captain W. M. Kennedy, I.A., (Nominated by the Government of Eastern Bengal and Assam).	Member and Secretary.

7. The points which the Committee will be required to investigate are :—

I. The general working of Act VI of 1901 in connection with emigration to the labour districts in the Upper Assam Valley, special attention being paid to the following questions :—

(a) The causes which have rendered it difficult to secure a sufficient supply of labour.

(b) Whether the time has now arrived for withdrawing the Act from these districts.

(c) Whether, if the Act be withdrawn, a new enactment governing emigration into the Upper Assam Valley will be required. In this connection, it should be considered whether Act XIII of 1859, either in its present form or with modifications, would be suitable.

(*d*) What measures should be adopted in order to render service in these districts more popular, to remove the abuses which now exist, and to prevent their recurrence. Sir Bampfylde Fuller's proposals, and more particularly his suggestion to withdraw sections 195 and 196 of the Act, should be considered, as also the possibility of organised recruiting by the Indian Tea Association, or by some other body similarly constituted.

(*e*) The expediency, if Act VI be retained, of extending the scope of section 90 of that Act ; and

(*f*) The effect of Madras Act V of 1866 (Labour Contracts with Natives' Act) in restricting emigration to Assam from that Presidency.

II. Whether the withdrawal of Act VI of 1901, from the Surma Valley districts will prejudicially affect recruitment for the Upper Assam Valley districts ; and, if so, to suggest measures calculated to ensure a sufficient supply of labour for these districts, after the withdrawal of the Act from the Surma Valley and Lower Assam Valley districts.

The Committee will proceed to such of the recruiting districts as they may consider it advisable to visit, and they will also tour in the labour districts of Assam. They are not precluded from considering any matter which they may deem pertinent to their enquiry, but the Government of India desire to emphasise the fact that the question of the desirability of withdrawing the Act from the Surma Valley, and from the districts of Goalpara and Kamrup, does not fall within the scope of their investigation.

8. The Government of India trust that the Committee may be in a position to submit their report within five months from this date.

Ordered, that a copy of the foregoing Resolution be forwarded to the Governments of Madras, Bengal, the United Provinces, Eastern Bengal and Assam, to the Honourable the Chief Commissioner of the Central Provinces, to the Home and Finance Departments, and to the Secretary to the Committee.

Ordered, also, that it be published in the *Gazette of India*, for general information.

W. L. HARVEY,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 20th February 1906.

No. 1010-P.—Mr. T. K. Rajagopalan is appointed a probationer in the Enrolled List of the Finance Department, with effect from the 10th of February 1906, and is attached to the office of the Accountant General, Madras.

The 21st February 1906.

No. 1055-*E.O.*—Mr. J. W. Ebden having been appointed a Probationer in class VII of the Enrolled List of the Finance Department is attached to the office of the Comptroller, Central Provinces, with effect from the 9th of February 1906.

The 23rd February 1906.

No. 1109-*E. O.*—Mr. A. G. Barr, Assistant Accountant General, Burma, is granted privilege leave for 3 months and 15 days, with effect from the 13th of February 1906.

Mr. N. C. Sarkar, a Superintendent in the office of the Accountant General, Burma, is appointed to act as a Supernumerary Chief Superintendent in that office, during the absence on privilege leave of Mr. Barr, or until further orders.

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

The 21st February 1906.

No. 1066-*A*.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

January 1906. **Lakhs of Rupees.**

[For the explanation of these heads, see *Gazette of India*, dated 22nd December, 1883, Part I, page 497.]	JANUARY.		TO END OF JAN.		WHOLE YEAR.	
	1905-1906.	1904-1905.	1905-1906.	1904-1905.	Budget, 1905-1906.	Actuals Preliminary 1904-1905
Civil Revenue.						
Land Revenue (including Land Revenue due to irrigation)	4,90	4,72	18,24	18,87	30,58	29,85
Opium	72	72	6,94	7,58	8,22	9,03
Salt	61	71	5,40	6,69	6,39	8,01
Stamps	51	49	4,79	4,71	5,71	5,61
Excise	72	68	6,76	6,40	8,16	8,02
Provincial Rates	71	72	3,03	3,14	4,17	4,27
Customs	59	59	5,12	5,22	6,54	6,53
Assessed Taxes	16	17	1,56	1,51	1,79	1,76
Forest	21	5	1,82	48	2,40	54
Registration	4	4	44	42	51	51
Tributes from Native States	25	23	60	62	93	94
Other Civil Revenue	44	40	3,44	3,39	4,77	4,35
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	9,86	9,52	58,14	59,03	80,17	79,42
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	−76	−85	−3,59	−3,62	−4,73	−4,04
Opium	−6	−6	−2,75	−2,86	−2,75	−2,94
Famine Relief	−1	−1	...	...	−11	...
Other Civil Expenditure	−2,68	−2,56	−25,85	−23,82	−35,14	−30,70
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	−3,51	−3,47	−32,20	−30,30	−42,73	−37,68
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments:						
[The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more, − Receipts less, than issues)	+19	+22	+55	+1,02	+1,24	+1,03
Marine	−3	+9	−27	+22	−27	+36
Military Receipts	+5	+7	+70	+67	+76	+88
Military Issues	−1,84	−1,86	−16,59	−16,79	−20,33	−20,87
Public Works Department—						
Receipts.						
Ordinary Branches	+51	+61	+3,00	+3,18	+4,22	+4,15
State Railways	+3,23	+2,60	+23,33	+21,84	} +33,58	+33,50
East Indian Railway	+08	+62	+5,42	+5,65	}	
Guaranteed and Subsidized Railways (Net as above)	+12	+27	+1,93	+1,81	+1,62	+2,31
Telegraph	+10	+9	+73	+71	+88	+89
TOTAL	+4,64	+4,19	+34,41	+33,19	+40,30	+40,85
Issues.						
Ordinary Branches	−1,02	−89	−8,74	−7,99	−13,26	−10,98
State Railways	−1,63	−1,30	−15,15	−14,04	} −21,66	−21,04
East Indian Railway	−28	−30	−3,24	−2,91	}	
Repayment of Guaranteed Railways surplus profits, etc.	...	...	−18	−15	−20	−22
Telegraph	−9	−10	−87	−80	−1,00	−1,00
TOTAL	−3,02	−2,59	−28,18	−25,89	−36,12	−33,24
TOTAL NON-CIVIL DEPARTMENTS	−1	+12	−9,38	−7,56	−14,42	−10,99
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more, − Receipts less, than payments)	...	−12	+3,79	+2,87	+3,78	+2,87
Mint Certificates and Bullion Advances (Net as above)	+81	−72	+4,40	−2,07	...	−1,72
Currency Transfers for Gold in England	...	...	+75	...	...	...
Exchange on Remittance Accounts	+3	+2	+14	+16	...	+19
Council Bills paid (including Telegraphic) at R15 per £	−7,11	−4,02	−31,69	−28,03	−25,20	−35,17
Other debt heads (Net as above)	+3,41	−8	+4,64	+64	+1,14	+1,40
TOTAL DEBT AND REMITTANCE TRANSACTIONS	−2,86	−4,92	−17,97	−26,43	−20,28	−32,43
GRAND TOTAL RECEIPTS AND ISSUES	+3,48	+1,25	−1,41	−5,26	+2,74	−1,68
Opening Cash Balance in Treasuries and Presidency Banks	11,23	11,29	16,12	17,80	15,50	17,80
Closing Cash Balance in Treasuries and Presidency Banks	14,71	12,54	14,71	12,54	18,24	16,12

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

Fort William, the 22nd February 1906.

No. 1092-A.—In pursuance of Rule 22 of the Rules made by the Government of India under section 14 of the Indian Securities Act XIII of 1886, and published in the *Gazette of India* of the 7th January 1888, page 6, the following list is hereby advertised of Securities lost or destroyed, in respect of which an order has been made for payment of interest pending the issue of a duplicate Security, or for the issue of such duplicate Security. All persons, other than the respective claimants named below, who have any claim upon these Securities should communicate immediately with the Comptroller General, the Treasury, Calcutta.

The list is divided into two parts,—Part A being the list of Securities now advertised for the first time, and Part B the list of Securities previously advertised.

N.B.—Under section 13 of the said Act, Government will be discharged from all liability in respect of these original Securities after the lapse of six years from (*a*) the several dates stated against them in the last column of the list, or (*b*) the last payment of interest on them, whichever date is the later.

A

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
048744 3½% 1854-55	500	Shamapada Sreemany	Dec. 31, 1898	Sreemutty Kumud Kamini Kar.	324/D, dated 13-7-05.	Feb. 1906.
100334 „ 1865	1,000		Nov. 1, 1897			
094839 „ „	500		May 1, 1897			
025259 „ „	500	Mahendra Nath Sreemany.	May 1, 1896	Kedar Nath Ghosh	340/D, dated 15-7-05.	Ditto.
068053 „ „	1,000	Sashadhar Mukerjee				
017356 „ 1893-94	500	Behari Lal Chuckerbutty.	Dec. 31, 1895			
017357 „ „	500					
073122 „ 1865	500	Comptroller General	Nov. 1, 1900	The Chief Supply and Transport Officer, Lucknow on behalf of Sarjoo Pershad and Dhani Ram.	358/D, dated 22-7-05.	Ditto.
095240 „ „	500	Sarjoo Pershad and Dhani Ram.				
080062 „ „	500	Hurry Singh				
Not-transferable Try. Note.						
017225 3½% 1854-55	900	Krishnabai, manager for the temple of Sree Dattatraya at Chanda.	June 30, 1896	Yadeo Sambsheo Gosai, Pujari of the Temple of Dattatraya, Chanda., C.P.	553/D, dated 4-9-05.	Ditto.
010126 3% 1896-97	2,500	Maharaja Bahadur Sir Jotindra Mohan Tagore, K.C.S.I.	June 30, 1899	Maharaja Bahadur Sir Jotindra Mohan Tagore, K.C.S.I.	561/D, dated 6-9-05.	Ditto.
055321 3½% 1865	*500	Annapurna Dassee and Gosto Lall Sen.	Nov. 1, 1899	Behari Lal Sain Administrator Estate Gosto Lal Sen	582/D, dated 12-9-05.	Ditto.
057854 „ 1842-43	5,000	Lalbhai Dalpatbhai, Vadilal Lalubhai, and Jamnabhai Bhagoobhai.	Aug. 1, 1901	Lalbhai Dalpatbhai and Jamnabhai Bhagoobhai.	756/D, dated 8-11-05.	Ditto.
057855 „ „	25,000					
009049 „ 1879	1,200		July 16, 1901			
Bom. 2174 „ „	800	Mankarbai				
032269 „ 1854-55	500	Bank of Bombay	June 30, 1901	Dr. Nagindass Pranjivandass Mehta.	758/D, dated 8-11-05.	Ditto.
080638 „ 1842-43	1,000	Bank of Bengal	Aug. 1, 1901	Kumar Banwari Mukunra Deb.	794/D, dated 16-11-05.	Ditto.
B011399 „ „	500	Bank of Bombay	Feb. 1, 1902	G. M. D'Sylva	924/D, dated 21-12-05.	Ditto.
*166427 4% „	500	Bank of Bengal	Aug. 1, 1886	Rai Narasinha Dutt Bahadur.	452/D, dated 11-8-05.	Ditto.
†081813 3½% 1854-55	500	Bank of Bengal	Dec. 31, 1903	Opium Agent, Bihar Agency, on behalf of Ramlochan Prasad.	415/D, dated 4-8-05.	Ditto.

B

009710 4% 1835-36	500	Rajnarain Chatterjee	Mar. 31, 1875	Rajnarain Chatterjee	150, dated 13-6-78	Jan. 28, 1888.
024314 „ „	500	Gopinath Chintamon, Admr.	Mar. 31, 1892	Gopinath Chintamon Chitais.	1036/D, dated 30-11-97	Feb. 5, 1898.
022454 „ „	500	Ram Lucki Dasi	Apl. 1, 1891	Mathura Prasad Panday, *alias* Babua Panday.	1003/D, dated 30-1-91	Aug. 24, 1901.

*Mutilated note—Duplicate has been issued.
†Half-note —Duplicate has been issued.

No of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
025521 4% 1835-36	2,000	Ram Zani Begum . .	April 1, 1890	Shaik Tufil Ahmed and Bismilla Begum, certificate-holders to the estate of Ram Zani Begum.	449/D, dated 21-7-03 . .	Feb. 13, 1904.
031414 " 1842-43	1,000	Burjorjee Framjee & Co.	Feb. 1, 1878	Administrator General, Bengal, administrator, estate of Raj Chunder Ghose.	13, dated 19-3-87 . .	Jan. 28, 1888.
037065 " "	1,000	Protab Chunder Roy Chowdhry, executor of Tarini Churn Dutt.	Aug. 1, 1883	Sreemutty Mokhoda Sundari Dassi, executrix to R. N. Dutt.	52/D, dated 20-4-93 . .	Aug. 12, 1893.
170719 " "	500	Rashmoney Dassee .	Feb. 1, 1890	Sreemutty Rashmoney Dassee.	2266/D, dated 18-1-95 . .	Aug. 10, 1895.
170720 " "	500					
183550 " "	1,000	Khetter Mohun Bose .	Aug. 1, 1889	Lollit Chand Mitter and Probode Chand Mitter, Receivers to the estate of Neemdhone Dassee.	826/D, dated 25-7-95.	Feb. 22, 1896.
117857 " "	500	Amrito Lall Bose .	Aug. 1, 1893	Amrito Lall Bose .	130/D, dated 24-4-96 . .	Aug. 8, 1896.
117858 " "	1,000					
108529 " "	2,000	The Bank of Bengal .	Feb. 1, 1884	Mussamat Mulla Bibee.	490/D, dated 20-7-97 . .	Feb. 5, 1898.
163788 " "	500	The Chartered Bank of India, Australia and China.	Aug. 1, 1886	Rajeswar Paul .	986/D, dated 16-11-97 . .	Ditto.
059043 " "	500	The Bank of Bengal .	Feb. 1, 1892	Gopinath Chintamon Chitnis.	1036/D, dated 30-11-97 . .	Aug. 13, 1898.
152907 " "	3,000	Bissomoyee Dabee .	Feb. 1, 1894	Sreemutty Bissomoyee Dabee.	1168/D, dated 31-12-97 . .	Ditto.
037850 " "	1,000	Becharam Chuckerbutty.	Aug. 1, 1891	Sreemutty Bhuban Mohini Dabee, certificate-holder to the estate of Becharam Chuckerbutty.	1155/D, dated 20-1-00 . .	Aug. 11, 1900.
148484 " "	1,000	Loke Nath Jana .	Feb. 1, 1892	Kedar Nath Das .	365/D, dated 3-7-99 . .	Feb. 2, 1900.
203025 " "	500	Mathura Panday .	Aug. 1, 1891	Mathura Prasad Panday, *alias* Babua Panday.	1003/D, dated 30-1-91 . .	Aug. 24, 1901.
166525 " "	500	Bank of Bengal .	Feb. 1, 1887	Messrs. C. C. Dass and Co.	561/D, dated 19-8-02 . .	Feb. 28, 1903.
038805 " "	2,000	Pundit Kanhya Lall of Etah.	Feb. 1, 1895	Pundit Kanhya Lall of Etah.	432/D, dated 10-8-98 . .	Feb. 25, 1899.
007477 " "	5,000	Madhoby Dassee .	Aug. 1, 1896	Sreemutty Madhoby Dassee.	87/D, dated 9-1-00 . .	Aug. 11, 1900.
007430 " "	2,500					
007196 " "	600					
041106 " "	100	Rajkumar Sen . .	Aug. 1, 1897	Raj Kumar Sen .	926/D, dated 4-1-01 . .	Aug. 24, 1901.
041107 " "	100					
Bom. 5961 " "	1,000	Sitabai . . .	Feb. 1, 1897	Mussammat Rukhmabai.	659/D, dated 9-9-01 . .	Feb. 8, 1902.
050322 " "	1,000	Anund Chunder Mookerjee.	Aug. 1, 1898	Anund Chunder Mukerjee.	958/D, dated 21-12-01 . .	Ditto.
051468 " "	100	Shama Pado Sreemany	Aug. 1, 1897	Kedar Nath Bhattacharjee.	81/D, dated 24-4-02 . .	Aug. 7, 1902.
051469 " "	100		Ditto .			
057337 " "	1,000	The Bank of Bengal .	Aug. 1, 1898	Chunder Nath Saphui.	649/D, dated 9-9-02 . .	Feb. 28, 1903.
048773 " "	5,000	Shama Pada Sreemany .	Ditto .			
048528 " "	1,000	Bepin Kristo Roy . .	Ditto .			
060090 " "	100	Hari Dass Sreemany .	Jan. 31, 1898			
053603 " "	1,000	Baroda Churn Banerjee .	Feb. 1, 1897	Baroda Churn Banerjee.	654/D, dated 10-9-02 . .	Ditto.
041796 " "	700	M. R. Saldanha . .	Aug. 1, 1899	M. R. Saldanha .	1050/D, dated 13-1-03 . .	Aug. 15, 1903.
B002927 3½% "	500	Rao Bahadur Krishnaji Narayan Kher.	Feb. 1, 1897	Rao Bahadur Krishnaji Narayan Kher	1170/D, dated 14-1-04 . .	Aug. 20, 1904.
B002928 " "	500					
B002929 " "	500					
B002930 " "	500					
B002931 " "	1,000					
B4601 " "	500	C. P. D'Cunha, B. X. Fertado and J. X. Fernandes.	Aug. 1, 1895	L. M. Furtado, Bombay.	126/D, dated 4-5-04 . .	Ditto.
B4602 " "	100					
B4603 " "	100					
B4605 " "	200	B. X. Furtado, C. P. D'Cunha and J. X. Fernandes.				
B4606 " "	500					
B4607 " "	500					
B260 " "	100	The Bank of Bombay .	Aug. 1, 1894			
B261 " "	100		Aug. 1, 1895			
031678 3½% 1842-43	1,000	Govindrao N. Kelkar .	Feb. 1, 1901	Govind Narayan Kelkar.	321/D, dated 9-6-04 . .	Ditto.
041306 " "	100					
041307 " "	100					
041308 " "	100	Govind Narayan Kelkar				
041309 " "	100					
041310 " "	100					
041311 " "	100					

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
041312 3½% 1842-43	500	Govindrao N. Kelkar .	Feb. 1, 1901	Govind Narayan Kelkar.	321/D, dated 9-6-04 . .	Aug. 20, 1904.
041314 " "	500	Govind Narayan Kelkar				
041315 " "	500					
041316 " "	500					
041317 " "	500					
041318 " "	500					
045037 " " Non-transferable Try. Note.	500	Faiz Mahomed Shah, Trustee for the Dargah, Sylamshah.	Feb. 1, 1897	Basharat Shah, certificate-holder, estate Faiz Mohamed Shah.	264/D, dated 31-5-04.	Ditto
041305 3½% 1842-43	1,000	Rukhmabai Kelkar .	Feb. 1, 1901	Rukhmabai Kelkar	321/D, dated 9-6-04. . .	Ditto.
041320 " "	1,000					
041322 " "	1,000	Rukhmabai . .				
041313 " "	500					
041319 " "	500					
041287 " "	500					
041321 " "	1,000	Lakhmibai . .				
015359 " "	600	Kamal Kamini Dasi, certificate-holder to the Estate of Baroda Kant Mazumdar.	July 31, 1899	Kamal Kamini Dasi, certificate-holder to the Estate of Baroda Kant Mazumdar.	1007/D, dated 6-12-04 . .	Feb. 18, 1905.
015360 " "	600					
015361 " "	600					
015362 " "	500					
015363 " "	500					
015364 " "	500					
015365 " "	500					
015366 " "	500					
015367 " "	500					
015368 " "	500					
015369 " "	500					
015370 " "	500					
015371 " "	500					
015372 " "	500					
015373 " "	500					
003796 " "	500					
031438 " "	500					Ditto.
017645 " "	2,500	Nibaran Chunder Ghose	Aug. 1, 1899	Nibaran Chunder Ghose.	756/D, dated 15-9-04 . .	
066127 " "	500	M. Robinson . .	Feb. 1, 1902 .	M. Robinson . .	1149/D, dated 20-1-05 . .	Aug. 26, 1905.
039035 4% 1854-55	1,000	Hurry Pado Banerjee and Shama Pado Banerjee.	June 30, 1887	Hurry Pado Bandopadhya and Shama Pado Bandopadhya.	706/D, dated 24-9-92 .	Feb. 11, 1893.
055895 " "	1,700	S. Appu Row . .	June 30, 1889	S. Appu Row . .	1160/D, dated 13-3-94 . .	Ditto
055896 " "	1,300					
051998 " "	500					
039268 " "	1,000	Chintamon S. Chitnis .	June 30, 1892	Gopinath Chintamon Chitnis.	1036/D, dated 30-11-97 . .	Feb. 5, 1895.
054136 " "	2,000	Nawab Askuree Begum and Sultanat Ara Nawab Askuree Begum, administratrix of Zeataonissa Begum.	June 30, 1892	Sakina Begum, mother and guardian of Muhammad Zaki Ali Khan.	858/D, dated 24-11-98 . .	Ditto.
35532 " "	500	D. C. McAllum . .	Dec. 31, 1871	Alamelu Ammal, administratrix to the estate of M. Raghavachary.	56/D, dated 25-4-99 .	Aug. 26, 1899
055562 " "	500	Nawab Siad Mohomed Wali Khan.	June 30, 1889	Sah Boodhooji .	284/D, dated 27-6-00 . .	Aug. 11, 1900.
033952 " "	500	Kedar Nath . .	June 30, 1876	Ramdullary Bibi .	520/D dated 22-7-04 .	Feb. 18, 1905.
033953 " "	500					
033954 " "	500					
013200 3½% "	1,000	Sir Arthur Lawrence Haliburton, K.C.B.	Dec. 31, 1895	H. M. Callaghan .	1188/D dated 27-2-99 . .	Aug. 26, 1899
010301 " "	500	Rajkumar Sen .	June 30, 1897	Rajkumar Sen .	926/D, dated 4-1-01 . .	Aug. 24, 1901.
010302 " "	500					
036216 " "	500	S. A. Joseph . .	June 30, 1898	Samiville Arthur Joseph.	11/D, dated 3-4-01 . .	Ditto.
029753 " "	8,700	Nawab Sadik Ali Khan, certificate-holder to the estate of Imtoonnissa Jafree Begum.	June 30, 1898	Daroga Raza Hossain	809/D, dated 6-11-01 .	Feb. 8 1902.
046823 " "	500	Mahomed Habeebool-lah Khan.	Dec. 31, 1898	Mahomed Habeeboollah Khan.	184/D, dated 15-5-02 . .	Aug. 7, 1902.
046824 " "	500					
046825 " "	500					
046826 " "	500					
046827 " "	500					
046828 " "	500					
046829 " "	500					
046830 " "	500					
039299 " "	1,000	Hari Das Sreemany .	June 30, 1898	Chunder Nath Saphoi.	649/D, dated 9-9-02 . .	Feb. 28, 1903.
021531 " "	2,000					
023524 " "	500	The Bank of Bengal .	Dec. 31, 1896	Hari Pada Set .	909/D, dated 22-11-02 .	Ditto.
028261 " "	1,000	Shama Pado Sreemany	June 30, 1899	Kissen Doyal Dutt .	185/D, dated 20-5-03 . .	Aug. 15, 1903.
028262 " "	1,000					
010397 " "	500	G.K. Sinclair . .	Dec. 31, 1897	G. K. Sinclair .	920/D, dated 12-11-03 . .	Feb. 13, 1904.
024149 " "	800	The Bank of Bengal .	June 30, 1900	Romoni Mohan Basu	744/D, dated 24-9-03 . .	Ditto.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
002171 3½°/o 1854-55	1,000	Braja Behary Shome	Dec. 31, 1898	Benode Behary Shome, administrator, estate, Braja Behary Shome.	1341/D, dated 26-2-04	Aug. 20, 1904.
049140 " "	500	The Bank of Bengal	June 30, 1901	Panchanan Bhattacharjee.	1399/D, dated 10-3-04	Ditto.
040755 " "	5,000	The Allahabad Bank, Ld.	June 30, 1900	Nawab Takaiya Begum.	1471/D, dated 30-3-04	Ditto
B2637 " "	100	B. X. Furtado, C. P. D'Cunha and J. X. Fernandes.	June 30, 1895	Ganoda Dabi	84/D, dated 26-4-04	Ditto
B000645 " "	500	J. L. Menzes	June 30, 1896	Romnaldodo Rozario Pereira.	217/D, dated 21-5-04	Ditto.
005883 " "	2,000	Dhonemoncy Dabi, administratrix of Shama Churn Bhattacharjee.	June 30, 1901	Dhone Money Dabi, administratrix of Shama Charn Bhattacharjee.	342/D, dated 11-6-04	Ditto.
005884 " "	1,000					
045082 " "	1,000	Shamapado Sreemany	Dec. 31, 1900	Nitto Money Dassi	406/D, dated 29-6-04	Ditto.
025033 " "	1,000	The Bank of Bengal	June 30, 1898	Surgeon Lieut.-Col. D.N Parakh, Administrator to the Estate of J. D. Parakh.	703/D, dated 31-8-04	Feb. 13, 1905.
B003867 " "	1,000	The Bank of Bombay				
B012018 " "	1,000	The Bank of Bombay	Dec. 31, 1900	Jeevanjee, Merwanjee Cooper.	1387/D, dated 25-3-05	Aug. 26, 1905.
103146 4% 1865	500	Luchmee Chand Radha Kissen.	Nov. 1, 1877	Administrator General, Bengal, administrator, estate of Raj Chunder Ghose.	13, dated 19-3-87	Jan. 28, 1888
105488 " "	500	Deb Nath Sreemany	Nov. 1, 1878			
225114 " "	500	The Bank of Bengal	Nov. 1, 1886	Dhunjeebhoy Merwanjee Jejeebhoy and Peroshaw Merwanjee Jejeebhoy.	481/D, dated 27-7-91	Feb. 20, 1892.
Bom. 003368 Cal. 301944 " "	1,000	The Accountant-General, Bombay.	May 1, 1890	S. Rangasami Aiyar.	2233/D, dated 16-1-95	Aug. 10, 1895.
158605 " "	1,000	Amrito Lall Bose	Aug. 1, 1893	Amrito Lall Bose	130/D, dated 24-4-96	Aug. 8, 1896.
264758 " "	500	The Bank of Bombay	May 1, 1892	Vinayak Chintamon Joglekar.	673/D, dated 7-7-96	Mar. 6, 1897.
130739 " "	500	Chintamon S. Chitnis	May 1, 1892	Gopinath Chintamon Chitnis.	1036/D, dated 30-11-97	Feb. 5, 1898.
282491 " "	500	Gopinath Chintamon				
233713 " "	1,000	The Bank of Bombay	May 1, 1894	Madhave Narayan Joglekar.	244/D, dated 11-6-98	Aug. 13, 1898.
234661 " "	1,000	Bama Sundary Gupta	May 1, 1893	Bama Sundari Gupta	422/D, dated 27-7-98	Feb. 25, 1899.
339872 " "	1,500	Ram Gopal	Ditto	Lalla Umrao Singh	579/D, dated 29-8-98	Ditto.
038346 " "	500	Gopal Chandra Sreemany	Nov. 1, 1880	Kally Bhoosun Ghose & others, surviving administrators to the estate of Kamini Kumar Ghose.	991/D, dated 3-1-99	Aug. 26, 1899.
236070 " "	1,500	Thom. D'Souza & Co.	Nov. 1, 1893	Kissory Mohun Mookerjee.	995/D, dated 3-1-99	Ditto.
125078 " "	1,000	The Bank of Bengal	Nov. 1, 1893	Sreemati Kattayani Dasi, certificate-holder to the estate of Mukhoda Sundari Da[illegible].	759/D, dated 6-10-99	Feb. 2, 1900.
154024 " "	1,000	Sreemutty Bhuban Mohini Dabee, administratrix to the estate of Becharam Chuckerbutty.	May 1, 1891	Sreemutty Bhuban Mohini Dabee, certificate-holder to the estate of Becharam Chuckerbutty.	1155/D, dated 20-1-00	Aug. 11, 1900.
154025 " "	1,000					
255959 " "	500	Comptroller General	May 1, 1888	Kedar Nath Sanyal	1435/D, dated 30-3-00	Ditto.
211000 " "	500	Rajendra Ganguly	May 1, 1891	Sreemutty Ganoda Dabee, surviving certificate-holder to the estate of Rajendra Ganguly.	1199/D, dated 30-1-00	Ditto.
363641 " "	500	The Accountant General, Madras.	Nov. 1, 1894	District Judge of Tanjore.	389/D, dated 23-7-00	Feb. 1, 1901.
268468 " "	500	The Bank of Madras	Nov. 1, 1889	Messrs. M. A. Raja Gopal Iyangar, M. A. Srinivas Iyangar, certificate-holders to the estate of M. A. Kistna Iyangar.	723/D, dated 30-10-00	Ditto.

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025611 4% 1865	1,000	Braja Mohan Buxi	May 1, 1893	Amritalal Buxi, certificate-holder to the estate of Braja Mohan Buxi.	811/D, dated 24-11-00	Feb. 1, 1901.
182598 „ „	1,000	Mohendra Nath Chuckerbutty.	May 1, 1894	Mahendra Nath Chuckerbutty.	1005/D, dated 31-1-01	Aug. 24, 1901.
182599 „ „	1,000					
086696 „ „	1,000	Ex. Commissariat Officer, Cawnpore.	May 1, 1892	Mani Ram	882/D, dated 29-11-01	Feb. 8, 1902.
035763 „ „	500	G. H. Blaquire, Exr. of S. Blaquire.	May 1, 1893	Braja Bala Dabi *alias* Brojo Kumari Dabi, certificate-holder in the estate of Srinath Mukerjee	376/D, dated 6-7-03	Feb. 13, 1904.
037855 „ „	500	Doyal Chunder Sabooyee				
245921 „ „	500	Bank of Bombay	Nov. 1, 1893	Ramchandra Balwant Ambedkar, certificate-holder to the estate of Balwant Abaji Ambedkar.	601/D, dated 24-8-03	Ditto.
060874 „ „	500	Moltan Chand	Nov. 1, 1876	Ramdullary Bibi	520/D, dated 22-7-04	Feb. 18, 1905.
060875 „ „	500					
024223 3½% „	1,000	Rajkristo Chatterjee	Nov. 1, 1896	Rajkristo Chatterjee	65/D, dated 26-4-00	Aug. 11, 1900.
Bom. 13839 „ „	1,000	Girdhar Lal Amrut Lal Desai.	Nov. 1, 1894	Girdhar Lal Amrut Lal Desai.	95/D, dated 12-5-00	Ditto.
080430 „ „	1,000	Comptroller General	May 1, 1896	Kuratrai Lal Das	186/D, dated 6-6-00	Ditto.
065839 „ „	500	Chandra Mani Dabee	May 1, 1897	Dhirendra Kumar Ganguly, administrator to the estate of Chundra Mani Dabee.	306/D, dated 30-6-00	Ditto.
043092 „ „	500	Kedar Nath Sing	Nov. 1, 1894	Sreemutty Brojobala Dabee.	435/D, dated 3-8-00	Feb. 1, 1901.
046613 „ „	1,000	Shadoo Charan Roy	Nov. 1, 1896	Shadoo Charan Roy	645/D, dated 27-9-00	Ditto.
087281 „ „	1,000	The Comptroller General.	Ditto	Kali Pada Chakraburtty.	703/D, dated 25-10-00	Ditto.
087282 „ „	1,000					
096797 „ „	1,000	The Bank of Bengal	May 1, 1897	Bhabani Charan Mukerjie.	86/D, dated 26-4-02	Ditto.
075171 „ „	500	Ditto	Nov. 1, 1898	Panna Moni Dasi	378/D, dated 18-6-02	Aug. 7, 1902.
101437 „ „	100	Hari Das Sreemany	May. 1, 1898	Chunder Nath Saphoi.	649/D, dated 9-9-02	Feb. 28, 1903.
079206 „ „	2,000	Shama Pada Sreemany	Ditto			
104297 „ „	5,000	The Bank of Bengal	Nov. 1, 1898	Accountant General, Madras.	114/D, dated 1-5-99	Ditto.
103621 „ „	3,000	F. W. Groves and A. N. Groves, executors of H. S. Groves.	Ditto.			
100424 „ „	1,000	Shama Pada Sreemany	May 1, 1899	Kissen Doyal Dutt	185/D, dated 20-5-03	Aug. 15, 1903.
100425 „ „	1,000					
100426 „ „	1,000					
100427 „ „	1,000					
025784 „ „	1,000	Mahendra Nath Sreemany.				
025780 „ „	1,000					
025790 „ „	1,000					
069306 „ „	1,000	Benoy Krishna Hazra				
006575 „ „	500					
102014 „ „	500	Kissen Doyal Dutt				
023467 „ „	500					
021317 „ „	500	Coonaparazu Seshadri Row.	May 1, 1900	C. Seshadri Row	1322/D, dated 19-3-03	Ditto.
Bom. 5603 „ „	500	Krishnaji Narayan Kher	May 1, 1897	Rao Bahadur Krishnaji Narayan Kher.	1170/D, dated 14-1-04	Aug. 20, 1904.
„ 5604 „ „	500					
„ 5605 „ „	500					
B005497 „ „	1,000					
B005504 „ „	1,000					
B005505 „ „	1,000					
Bom. 5399 „ „	1,000	Ditto	May 1, 1896			
„ 3103 „ „	1,000	J. E. Dawer	May 1, 1897			
„ 3108 „ „	1,000					
B004926 „ „	1,000	Devkaran Nanjee				
102607 „ „	5,000	The Allahabad Bank, Ld.	May 1, 1900	Nawab Takaiya Begum.	1471/D, dated 30-3-04	Ditto.
120515 „ „	1,000	The Bank of Bengal	May 1, 1900			
120788 „ „	1,000					
063723 „ „	500	Ganoda Dabi	May 1, 1895	Ganoda Dabi	84/D, dated 26-4-04	Ditto.

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	R					
B928 3½ % 1865	500	The Bank of Bombay	May 1, 1895	L. M. Furtado, Bombay.	126/D, dated 4-5-04	Aug. 20, 1904.
B929 " "	500					
B930 " "	500					
B9783 " "	500	B. X. Furtado, C. P. D'Cunha and J. X. Fernandes				
B9784 " "	100					
567413 " "	1,000	Soudamini Chowdhurani	May 1, 1897	Saudamini Chaudhurani.	258/D, dated 30-5-04	Ditto.
057863 " "	100	Rukhmabai Kelkar	May 1, 1901	Rukhmabai Kelkar	321/D, dated 9-6-04	Ditto.
057864 " "	100					
057865 " "	100					
057866 " "	100					
057867 " "	100					
057868 " "	100					
057869 " "	100					
057870 " "	100					
057871 " "	100					
057872 " "	100					
057874 " "	1,000					
057875 " "	1,000					
057676 " "	1,000					
057677 " "	1,000					
057873 " "	500					
125663 " "	1,000	The Bank of Bengal	May 1, 1900	Alice Duhan	991/D, dated 1-12-04	Feb. 18, 1905.
049051 " "	500	Raj Lakshmi Debi, Executrix of Ishan Chandra Chatterjee.	Nov. 1, 1899	Raj Lakshmi Debi, Executrix of Ishan Chunder Chatterjee	740/D, dated 13-9-04	Ditto.
049031 " "	1,000					
080329 " "	500	Benoy Kristo Hazra	May 1, 1899	Lucky Moni Dassi	833/D, dated 7-10-04	Ditto.
075908 " "	100	Shama Pado Sreemany				
109232 " "	1,000	Annapoornaba Wakenkar	Nov. 1, 1899	Annapoornabai Wakenkar.	1064/D, dated 21-12-04	Ditto.
109233 " "	1,000					
097090 " "	200	M. Robinson	May 1, 1902	M. Robinson	1140/D, dated 20-1-05.	Aug. 26, 1905.
113507 " "	300					
245608 " "	7,500	Kailaseswari Debi Chowdhurani.	May 1, 1894	Surendra Chandra Roy Chowdhury, Administrator, Estate Kailaseswari Debi Chowdhurani.	1345/D, dated 13-3-05.	Ditto.
023973 R 4% 1879	5,000	Beethal Pershad	July 16, 1873	Mussummat Laitmina, administratrix, estate of Beethal Pershad.	2305, dated 27-7-77	Jan 28, 1888
008776 " "	500	Bunsi Lall Abeerchand	July 16, 1874	P. Durgachellum Modeliar.	1, dated 8-2-82	Ditto.
055431 " "	500	Executive Commissariat Officer, Sialkot.	Jan. 16, 1876	Bhogaon Dass	29, dated 15-12-87	Ditto.
062887 " "	500	Mohomedbhoy Rowj Labai and Ibrahimbhoy Mohomedbhoy.	July 16, 1887	Atmaram Damodher	344/D, dated 25-7-92	Feb. 11, 1893.
069851 " "	500	Pramatha Nath Basu	July 16, 1883	Sreemutty Surnomoyee Dabee.	1664/D, dated 25-11-96	Mar. 6, 1897.
A029044 " "	500	Gopinath Chintamon Chitnis, Admr.	July 16, 1892	Gopinath Chintamon Chitnis.	1036/D, dated 30-11-97	Feb. 5, 1898.
016155 " "	500	Nilmani Chatterjee	Jan. 16, 1875	Heeralal Chatterjee and Muttylal Chatterjee, certificate-holders to the estate of Nilmani Chatterjee.	475/D, dated 13-8-00	Feb. 1, 1901.
A018744 " "	1,000	Sreemutty Bhuban Mohini Dabee, administratrix to the estate of Becharam Chuckerbutty.	July 16, 1891	Sreemutty Bhuban Mohini Dabee, certificate-holder to the estate of Becharam Chuckerbutty.	1155/D, dated 20-1-00	Aug. 11, 1900.
042456 " "	1,000	Bunsee Lall Abeerchand R.B.	Sep. 15, 1887	A. B. Chiodetti	49/D, dated 18-4-98	Aug. 13, 1898.
042457 " "	1,000					
042458 " "	1,000					
031472 " "	500	The Bank of Bengal				
031473 " "	500					
085202 " "	500	Comptroller General	Sep. 16, 1889	Seths Diokaram, Bhagwan Das, Jaggan Nath Das, Onkar Das and Ganpat.	26/D, dated 6-4-00	Aug. 11, 1900.
093988 " "	300	The Bank of Bengal	Mar. 16, 1893	Dorabji Edulji Hadiwala.	504/D, dated 7-8-02	Feb. 28, 1903.
034917 " "	5,000	Maharaja Soor Chandra Sing.	July 16, 1890	Maharani Premamaye.	1368/D, dated 22-3-05.	Aug. 25, 1905.
005600 3½ % "	5,000	Chandra Mani Dabee	Jan. 16, 1897	Dhirendra Kumar Ganguly, administrator to the estate of Chandra Mani Dabee.	306/D, dated 30-6-00	Aug. 11, 1900.
005601 " "	5,000					
003153 " "	500	Rajani Mani Dasi	July 16, 1897	Troilocko Nath Pal and others, executors to the estate of Rajani Mani Dasi.	748/D, dated 8-11-00	Feb. 1, 1901.

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	Rs.					
025611 4% 1865	1,000	Braja Mohan Buxi	May 1, 1893	Amritalal Buxi, certificate-holder to the estate of Braja Mohan Buxi.	$\frac{811}{D}$, dated 24-11-00	Feb. 1, 1901.
182598 " "	1,000	Mohendra Nath Chuckerbutty.	May 1, 1894	Mahendra Nath Chuckerbutty.	$\frac{1005}{D}$, dated 31-1-01	Aug. 24, 1901.
182599 " "	1,000					
086696 " "	1,000	Ex. Commissariat Officer, Cawnpore.	May 1, 1892	Mani Ram	$\frac{882}{D}$, dated 29-11-01	Feb. 8, 1902.
035763 " "	500	G. H. Blaquire, Exr. of S. Blaquire.	May 1, 1893	Braja Bala Dabi *alias* Brojo Kumari Dabi, certificate-holder in the estate of Srinath Mukerjee	$\frac{376}{D}$, dated 6-7-03	Feb. 13, 1904.
037855 " "	500	Doyal Chunder Sabooyee				
245921 " "	500	Bank of Bombay	Nov. 1, 1893	Ramchandra Balwant Ambedkar, certificate-holder to the estate of Balwant Abaji Ambedkar.	$\frac{601}{D}$, dated 24-8-03	Ditto.
060874 " "	500	Moltan Chand	Nov. 1, 1876	Ramdullary Bibi	$\frac{520}{D}$, dated 22-7-04	Feb. 18, 1905.
060875 " "	500					
024223 3½% "	1,000	Rajkristo Chatterjee	Nov. 1, 1896	Rajkristo Chatterjee	$\frac{65}{D}$, dated 26-4-00	Aug. 11, 1900.
Bom. 13839 " "	1,000	Girdhar Lal Amrut Lal Desai.	Nov. 1, 1894	Girdhar Lal Amrut Lal Desai.	$\frac{95}{D}$, dated 12-5-00	Ditto.
080430 " "	1,000	Comptroller General	May 1, 1896	Kuratrai Lal Das	$\frac{186}{D}$, dated 6-6-00	Ditto.
065839 " "	500	Chandra Mani Dabee	May 1, 1897	Dhirendra Kumar Ganguly, administrator to the estate of Chundra Mani Dabee.	$\frac{306}{D}$, dated 30-6-00.	Ditto.
043092 " "	500	Kedar Nath Sing	Nov. 1, 1894	Sreemutty Brojobala Dabee.	$\frac{435}{D}$, dated 3-8-00	Feb. 1, 1901.
046613 " "	1,000	Shadoo Charan Roy	Nov. 1, 1896	Shadoo Charan Roy	$\frac{645}{D}$, dated 27-9-00	Ditto.
087281 " "	1,000	The Comptroller General.	Ditto	Kali Pada Chakraburtty.	$\frac{703}{D}$, dated 25-10-00	Ditto.
087282 " "	1,000					
096797 " "	1,000	The Bank of Bengal	May 1, 1897	Bhabani Charan Mukerjie.	$\frac{86}{D}$, dated 26-4-02	Ditto.
075171 " "	500	Ditto	Nov. 1, 1898	Panna Moni Dasi	$\frac{328}{D}$, dated 18-6-02	Aug. 7, 1902.
101437 " "	100	Hari Das Sreemany	May. 1, 1898	Chunder Nath Saphoi.	$\frac{649}{D}$, dated 9-9-02	Feb. 28, 1903.
079206 " "	2,000	Shama Pada Sreemany	Ditto			
104297 " "	5,000	The Bank of Bengal	Nov. 1, 1898	Accountant General, Madras.	$\frac{114}{D}$, dated 1-5-99	Ditto.
103621 " "	3,000	F. W. Groves and A. N. Groves, executors of H. S. Groves.	Ditto.			
100424 " "	1,000	Shama Pada Sreemany	May 1, 1899	Kissen Doyal Dutt	$\frac{185}{D}$, dated 20-5-03	Aug. 15, 1903.
100425 " "	1,000					
100426 " "	1,000					
100427 " "	1,000					
025784 " "	1,000	Mahendra Nath Sreemany.				
025780 " "	1,000					
025790 " "	1,000					
069306 " "	1,000	Benoy Krishna Hazra				
006575 " "	500					
102014 " "	500	Kissen Doyal Dutt				
023467 " "	500					
021317 " "	500	Coonaparazu Seshadri Row.	May 1, 1900	C. Seshadri Row	$\frac{1322}{D}$, dated 19-3-03	Ditto.
Bom. 5603 " "	500	Krishnaji Narayan Kher	May 1, 1897	Rao Bahadur Krishnaji Narayan Kher.	$\frac{1170}{D}$, dated 14-1-04	Aug. 20, 1904.
" 5604 " "	500					
" 5605 " "	500					
3005497 " "	1,000					
3005504 " "	1,000					
3005505 " "	1,000					
Bom. 5399 " "	1,000	Ditto	May 1, 1896			
" 3103 " "	1,000	J. E. Dawer	May 1, 1897			
" 3108 " "	1,000					
1004926 " "	1,000	Devkaran Nanjee				
02607 " "	5,000	The Allahabad Bank, Ld.	May 1, 1900	Nawab Taksiya Begum.	$\frac{1471}{D}$, dated 30-3-04	Ditto.
20515 " "	1,000	The Bank of Bengal	May 1, 1900			
20788 " "	1,000					
63723 " "	500	Ganoda Dabi	May 1, 1895	Ganoda Dabi	$\frac{84}{D}$, dated 26-4-04	Ditto.

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	R					
B928 3½ % 1865	500	The Bank of Bombay	May 1, 1895	L. M. Furtado, Bombay.	$\frac{126}{D}$, dated 4-5-04	Aug. 20, 1904.
B929 " "	500					
B930 " "	500					
B9783 " "	500	B. X. Furtado, C. P. D'Cunha and J. X. Fernandes				
B9784 " "	100					
067413 " "	1,000	Soudamini Chowdhurani	May 1, 18 7	Saudamini Chaudhurani.	$\frac{258}{D}$, dated 30-5-04	Ditto.
057863 " "	100	Rukhmabai Kelkar	May 1, 1901	Rukhmabai Kelkar	$\frac{32'}{D}$, dated 9-6-04	Ditto.
057864 " "	100					
057865 " "	100					
057866 " "	100					
057867 " "	100					
057868 " "	100					
057869 " "	100					
057870 " "	100					
057871 " "	100					
057872 " "	100					
057874 " "	1,000					
057875 " "	1,000					
057676 " "	1,000					
057677 " "	1,000					
057873 " "	500					
125663 " "	1,000	The Bank of Bengal	May 1, 1900	Alice Duhan	$\frac{991}{D}$, dated 1-12-04	Feb. 18, 1905.
049951 " "	500	Raj Lakshmi Debi, Executrix of Ishan Chandra Chatterjee.	Nov. 1, 1899	Raj Lakshmi Debi, Executrix of Ishan Chunder Chatterjee	$\frac{740}{D}$, dated 13-9-04	Ditto.
049931 " "	1,000					
080329 " "	500	Benoy Kristo Hazra	May 1, 1899	Lucky Moni Dassi	$\frac{833}{D}$, dated 7-10-04	Ditto.
075908 " "	100	Shama Pado Sreemany				
109232 " "	1,000	Annapoornaba Wakenkar	Nov. 1, 1899	Annapoornabai Wakenkar.	$\frac{1064}{D}$, dated 21-12-04	Ditto.
109233 " "	1,000					
097090 " "	200	M. Robinson	May 1, 1902	M. Robinson	$\frac{1140}{D}$, dated 20-1-05.	Aug. 26, 1905.
113507 " "	300					
045608 " "	7,500	Kailaseswari Debi Chowdhurani.	May 1, 1894	Surendra Chandra Roy Chowdhury, Administrator, Estate Kailaseswari Debi Chowdhurani.	$\frac{1345}{D}$, dated 13-3-05.	Ditto.
023973 R 4% 1879	5,000	Beethal Pershad	July 16, 1873	Mussummat Laitmina, administratrix, estate of Beethal Pershad.	2305, dated 27-7-77	Jan 28, 1888
008776 " "	500	Bunsi Lall Abeerchand	July 16, 1874	P. Durgachellum Modeliar.	1, dated 8-2-82	Ditto.
055431 " "	500	Executive Commissariat Officer, Sialkot.	Jan. 16, 1876	Bhogaon Dass	29, dated 15-12-87	Ditto.
062887 " "	500	Mohomedbhoy Rowj Labai and Ibrahimbhoy Mohomedbhoy.	July 16, 1887	Atmaram Damodher	$\frac{344}{D}$, dated 25-7-92	Feb. 11, 1893.
002851 " "	500	Pramatha Nath Basu	July 16, 1883	Sreemutty Surnomoyee Dabee.	$\frac{1664}{D}$, dated 25-11-96	Mar. 6, 1897.
A029044 " "	500	Gopinath Chintamon Chitnis, Admr.	July 16, 1892	Gopinath Chintamon Chitnis.	$\frac{1036}{D}$, dated 30-11-97	Feb. 5, 1898.
016155 " "	500	Nilmani Chatterjee	Jan. 16, 1875	Heeralal Chatterjee and Muttylal Chatterjee, certificate-holders to the estate of Nilmani Chatterjee.	$\frac{475}{D}$, dated 13-8-00	Feb. 1, 1901.
A018714 " "	1,000	Sreemutty Bhuban Mohini Dabee, administratrix to the estate of Becharam Chuckerbutty.	July 16, 1891	Sreemutty Bhuban Mohini Dabee, certificate-holder to the estate of Becharam Chuckerbutty.	$\frac{1155}{D}$, dated 20-1-00	Aug. 11, 1900.
042456 " "	1,000	Bunsee Lall Abeerchand R.B.	Sep. 15, 1887	A. B. Chiodetti	$\frac{49}{D}$, dated 18-4-98	Aug. 13, 1898.
042457 " "	1,000					
042458 " "	1,000					
031472 " "	500	The Bank of Bengal				
031473 " "	500					
085202 " "	500	Comptroller General	Sep. 16, 1889	Seths Diokaram, Bhagwan Das, Jaggan Nath Das, Onkar Das and Ganpat.	$\frac{26}{D}$, dated 6-4-00	Aug. 11, 1900.
093988 " "	300	The Bank of Bengal	Mar. 16, 1893	Dorabji Edulji Hadiwala.	$\frac{504}{D}$, dated 7-8-02	Feb. 28, 1903.
A034917 " "	5,000	Maharaja Soor Chandra Sing.	July 16, 1890	Maharani Premamaye.	$\frac{1368}{D}$, dated 22-3-05	Aug. 25, 1905.
005600 3½ % "	5,000	Chandra Mani Dabee	Jan. 16, 1897	Dhirendra Kumar Ganguly, administrator to the estate of Chandra Mani Dabee.	$\frac{306}{D}$, dated 30-6-00	Aug. 11, 1900.
005601 " "	5,000					
003153 " "	500	Rajani Mani Dasi	July 16, 1897	Trollocko Nath Pal and others, executors to the estate of Rajani Mani Dasi.	$\frac{748}{D}$, dated 8-11-00	Feb. 1, 1901.

No. of the Note and name of Loan.	Value.	In whose name issued	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
007449 3½% 1879	500	Kedar Nath Bhattacharjee	July 16, 1897	Kadar Nath Bhattacharjee.	81/D, dated 24-4-02	Aug. 7, 1902.
008422 " "	5,000	Khetsi Lalji	July 16, 1896	Narandas Ranchordas, certificate-holder to the estate of Khetsi Lalji.	542/D, dated 11-8-03	Feb. 13, 1904.
008423 " "	5,000					
012267 " "	1,000	Peroshow Pallonjee	July 16, 1900	Peroshow Pallonjee	1073/D, dated 17-12-03	Feb. 13, 1904.
002644 " "	500	Kamal Kamini Dasi, certificate-holder to the Estate of Baroda Kant Mazumdar.	July 16, 1899	Kamal Kamini Dasi, certificate-holder to the Estate of Barada Kant Mazumdar.	1007/D, dated 6.12.04	Feb. 18, 1905.
002694 " "	500					
013380 " 1893-94	500	Sreemutty Shama Juggut Mohini Dabee.	Dec. 31, 1895	Sreemutty Shama Juggut Mohini Dabee.	424/D, dated 1-8-00	Feb. 1, 1901.
003971 " "	1,000	The Agra Bank, Ld.	June 30, 1896	Dist. Judge of Tanjore.	389/D, dated 23-7-00	Ditto.
016068 " "	500	Ram Kamal Mukerjee	Dec. 31, 1894	Ram Kamal Mukerjee.	925/D, dated 26-11-02	Feb. 28, 1903.
016069 " "	500					
011900 " "	500	Durga Monee Dabee	Dec. 31, 1896	Ram Charan Mitter, Manmatha Nath Mitter, and Gopee Nath Ghosh, Executors to the estate of Durga Monee Dabee.	406/D, dated 10-7-03	Feb. 13, 1904.
011907 " "	500					
011912 " "	100					
011917 " "	100					
000256 4% Cawnpore-Farruckabad Railway Debenture.	1,000	Choubay Sadhari Lall	June 30, 1896	Collector of Cawnpore.	760/D, dated 18-8-94	Feb. 23, 1895.
000082 4% Povl. Deb. Cawnpore-Achnera Sec. of the R.M.Ry.	500	Sreemutty Bhuban Mohini Dabee, administratrix to the estate of Becharam Chuckerbutty.	July 1, 1891	Sreemutty Bhuban Mohini Dabee, certificate-holder to the estate of Becharam Chuckerbutty.	1155/D, datnd 20-1-00	Aug. 11, 1900.
030378 3% 1896-97	100	Shama Podo Sreemany	June 30, 1897	Hari Lall Sanyal	85/D, dated 26-4-01	Aug. 24, 1901
026431 " "	200	The Bank of Bengal	Dec. 31, 1896	Mohomed Israil	26/D, dated 10-4-01	Ditto.
000161 " "	1,000	The Bank of Bengal	June 30, 1898	Anund Chunder Mukerjee.	958/D, dated 21-12-01	Feb. 8, 1902.
000162 " "	1,000					
000163 " "	1,000					
005614 " "	5,000	Anund Chunder Mukerji	June 30, 1897			
029710 " "	500	The Bank of Bengal	Dec. 31, 1898	Panna Moni Dasi	328/D, dated 18-6-02	Aug. 7, 1902.
013559 " "	1,000	Kamini Moni Dasi	Dec. 31, 1898	Kamini Moni Dasi	545/D, dated 15-8-02	Feb. 28, 1903.
009576 " "	500	Prasanna Moyee Gupta	June 30, 1899	Ganga Narayan Gupta, administrator on behalf of the minor sons and heirs of the late Prasanna Moyee Gupta.	1024/D, dated 20-12-02	Ditto.
014173 " "	500	Prasanna Kumar Mitra	Dec. 31, 1898	Prasanna Kumar Mitra.	1130/D, dated 4-2-03	Aug. 15, 1903.
028151 " "	1,000	The Bank of Bengal	Dec. 31, 1898	Ramani Mohan Basu	744/D, dated 24-9-03	Feb. 13, 1904.
026823 " "	500					
038002 " "	1,000	Govind Narayan Kelkar	Dec. 31, 1900	Govind Narayan Kelkar.	321/D, dated 9-6-04	Aug. 20, 1904.
031871 " "	1,000	The Bank of Bengal	December 31, 1900.	Govind Narayan Kelkar.	Ditto	Ditto.
031873 " "	1,000					
B000499 " "	1,000	Jewanji Jamasji Mistry & Co.				
031872 " "	1,000	The Bank of Bengal	Dec. 31, 1900	Rukhmabai Kelkar	Ditto	Ditto.
029194 " "	500	The Bank of Bengal	June 30, 1900	Ganeshi Lall	642/D, dated 20-8-04	Feb. 18, 1905.
036005 " "	1,000	The Bank of Bengal	Dec. 31, 1899	The Chief Supply and Transport Officer, Lucknow, on behalf of Ram Sarup.	1270/D, dated 23-2-05.	Aug. 26, 1905
036218 " "	300					
023478 " "	2,000	The Registrar, High Court, Appellate Side, Madras.	June 30, 1902	The Secretary and Treasurer, Bank of Bengal, Calcutta.	28/D, dated 7-4-05.	Ditto.
032661 " "	500	The Bank of Bengal	June 30, 1901	Brindaban Chandra Dutta.	295/D, dated 30-6-05.	Ditto.
031804 " "	100					
034847 " "	500					
035109 " "	100					
035068 " "	100					
035902 " "	500					
036174 " "	100					
036197 " "	200					
037996 " "	500					
038403 " "	100					
037938 " "	200					
032774 " "	100	The Comptroller General				

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
*074218 4% 1842-43	500	The Bank of Bengal .	Aug. 1, 1894	Saroda Sundary Dabee.	981/D, dated 30-12-98 . .	Feb. 18, 1905.
†106868 „ „	5,000	The Chartered Bank of India, Australia and China.	Aug. 1, 1892 .	Baijnath Ram Goenka.	1210/D, dated 6 2 05.	Aug. 26, 1005.
†Bom.008605 „ „	500	The Bank of Bombay .	Aug. 1, 1893	P. McGuire, Admr. to the estate of R. C. Smidt, deceased.	162/D, dated 16-5-01 . .	Aug. 24, 1901.
†049386 3½% 1842-43	1,000	The Bank of Bengal .	Feb. 1, 1896	Nalin Chandra Ray .	479/D, dated 1-8-99 . .	Feb. 2, 1900.
†B001945 „ „	1,000	Deep Chund Nal Chund	Feb. 1, 1896	Dinmahomed Assodamal.	838/D, dated 1-11-99 . .	Ditto.
†Bom.12958 „ „	500	Martand Waman .	Ditto .	Martand Waman .	680/D, dated 18-10-00 . .	Feb. 1, 1901.
*027918 „ „	5,000	Hari Lall Sil, administrator to the estate of Doyal Chand Dutt.	Feb. 1, 1898	Hari Lall Sil .	637/D, dated 31-8-01 . .	Feb. 8, 1902.
*027322 „ „	2,100					
*036512 „ „	1,000	Surja Prasad Misra .	Aug. 1, 1903 .	Surja Prasad Misra .	616/D, dated 12-8-04 . .	Feb. 18, 1905.
†B002904 „ „	500	E. W. Proctor Sims .	Aug. 1, 1899.	E. W. Proctor Sims	165/D, dated 11-5-04 . .	Aug. 20, 1904.
†B002905 „ „	500					
† 029423 „ 1854-55	500	The Bank of Bombay .	June 30, 1897	R. G. Richardson .	427/D, dated 1-8-00 . .	Feb. 1, 1901.
†Bom.002144 „ „	1,000	The Bank of Bombay .	Dec. 31, 1897	Martand Waman .	680/D, dated 18-10-00 . .	Feb. 1, 1904.
† „ 2174 „ „	1,006	The National Bank of India.	June 30, 1897			
*015215 „ „	1,000	Hormusjee Nowrosjee Cooper.	June 30, 1901	Hurmusjee Nowrosjee Cooper.	880/D, dated 14-11-02.	Feb. 28, 1903.
*015220 „ „	500					
†Bom. 3738 „ „	500	Sorabjee Rustomjee Bunshah.	Dec. 31, 1896	Man Khan walad Karim Khan.	1370/D, dated 9-3-00 . .	Aug. 11, 1900.
† „ 3741 „ „	100					
† „ 3742 „ „	100					
† „ 3743 „ „	100					
†033787 „ „	1,000	The National Bank of India, Limited.	June 30, 1898	A. W. Bright . .	387/D, dated 7-7-03 .	Feb. 13, 1904.
†053027 „ 1865	1,000	Chunessari Dabi	May 1, 1894	Chunessari Dabi .	479/D, dated 1-8-99 .	Feb. 2, 1900.
†053030 „ „	1,000					
†Bom. 17592 „ „	1,000	Narayen Ganesh Chandavarkar.	Nov. 1, 1896	Man Khan Walad Karim Khan.	1370/D, dated 9-3-00 . .	Aug 11, 1900.
†108303 „ „	600	The Bank of Madras .	Nov. 1, 1899	The Bank of Madras .	674/D, dated 17-10-00 . .	Feb. 1, 1901.
†Bom. 015080 „ „	500	The Bank of Bombay .	May 1, 1894	P. McGuire, Administrator to the estate of R. C. Smidt, deceased	162/D, dated 16-5-01 . .	Aug. 24, 1901
†087132 „ „	900	The Bank of Bengal	Nov. 1, 1896	Peary Churn Banerjee.	201/D, dated 12-6-01 . .	Ditto.
†087133 „ „	900	Ditto .	Ditto .			
†B016468 „ „	10,000	Beatrice Berger . .	May 1, 1902	Beatrice Berger .	518/D, dated 22-7-04 . .	Feb. 18, 1905.
†B002277 „ „	5,000	J. N. Fairbairn and Agnes Rowland.				
*100979 „ „	1,000	Hari Lall Sil, administrator to the estate of Doyal Chand Dutt.	Nov. 1, 1897	Hari Lal Sil . .	637/D, dated 31-8-01 . .	Feb. 8, 1902.
*100981 „ „	1,000					
*025225 „ „	10,000	The Bank of Bengal .				
*073044 „ „	1,000	Hormusjee Nowrosjee Cooper.	May 1, 1901	Hormusjee Nowrosjee Cooper.	880/D, dated 14-9-98 . .	Feb. 28 1903
*073045 „ „	500					
*077257 „ „	500					
*087365 „ „	500	Bank of Bengal . .				
†117685 „ „	500	The Comptroller General	Nov. 1, 1899 .	Chatter Singh .	1302/D, dated 6-3-05. .	Aug. 26, 1905.
†135275 „ „	100	Hari Dass Sreemany .	May 1, 1901 .	The Chief Supply and Transport Officer, 3rd Lahore Division, Mian Mir.	153/D, dated 12-5-05. .	Ditto.
†030?22 3% 1896-97	100	The Alliance Bank of Simla, Ld.	Dec. 31, 1901	Chief Supply and Transport Officer, Mian Mir.	913/D, dated 9-11-04 . .	Feb. 18, 1905.
†030?23 „ „	100					
‡034897 „ „	3,500	Major F. A. Walter .	Dec. 31, 1899	Major F. A. Walter.	84/D, dated 23-4-03 . .	Aug. 15, 1903

* Mutilated notes—Duplicates have been issued. † Half notes—Duplicates have been issued. ‡ Duplicates of these notes have been issued.

W. S. MEYER,

Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 23rd February 1906.

APPOINTMENTS.

INDIAN ARMY.

No. 141.—The undermentioned officers are admitted to the Indian Army, with effect from the dates specified, subject to confirmation by the Secretary of State for India :—

Lieutenant Richard Martin Forsythe Patrick, 1st Battalion The Royal Irish Regiment; officiating Double Company Officer, 74th Punjabis,—26th January 1906.

Second-Lieutenants :—

Hubert Edward Peter Dyke Acland, 2nd Battalion, West Riding Regiment, attached as a supernumerary to the 1st Battalion, Highland Light Infantry; Squadron Officer, 11th (King Edward's Own) Lancers, (Probyn's Horse),—31st January 1906.

Arthur John Herbert Chope, 2nd Battalion, West Riding Regiment, attached as a supernumerary to the 1st Battalion, Highland Light Infantry; officiating Double Company Officer, 2nd Battalion, 2nd (King Edward's Own) Gurkha Rifles. (The Sirmoor Rifles),—29th January 1906.

Cecil Stephen Bignold Martin, 2nd Battalion, South Lancashire Regiment, attached as a supernumerary to the 1st Battalion, South Lancashire Regiment; officiating Double Company Officer, 46th Punjabis,—21st January 1906.

Kenneth Buchanan McKenzie, 2nd Battalion, South Lancashire Regiment, attached as a supernumerary to the 1st Battalion, South Lancashire Regiment; officiating Double Company Officer, 123rd Outram's Rifles,—4th February 1906.

James Ponsonby Gilbert, 2nd Battalion, Alexandra, Princess of Wales's Own (Yorkshire Regiment); officiating Double Company Officer, 6th Jat Light Infantry,—25th January 1906.

William Archibald Swinton Grey, 1st Battalion, Royal Fusiliers, attached as a supernumerary to the 2nd Battalion, Royal Fusiliers; Double Company Officer, 33rd Punjabis,—1st February 1906.

Second-Lieutenants Acland and Chope are promoted to the rank of Lieutenant in the Indian Army, subject to His Majesty's approval, with effect from the 31st and 29th January 1906, respectively.

MILITARY SECRETARIAT.

No. 142.—Mr. W. C. Ashmore, Principal Revision Section, and Assistant Secretary, Military Department, *ex-officio*, is placed on special duty, with effect from the 12th February 1906.

No. 143.—Mr. R. H. Rolfe, Deputy Examiner, 1st grade, Military Accounts Department, is appointed to officiate as Principal Revision Section and Assistant Secretary, Military Department, *ex-officio*, *vice* Mr. Ashmore, with effect from the 12th February 1906.

MILITARY ACCOUNTS DEPARTMENT.

No. 144.—Mr. A E. O'Hara is appointed a Deputy Examiner, 2nd grade, Military Accounts Department, with effect from the 20th March 1905, to fill an existing vacancy.

ORDNANCE DEPARTMENT.

No. 145.—Colonel R. H. Mahon, Royal Artillery, Ordnance Consulting Officer for India, to be Inspector General of Ordnance Factories, with effect from the 11th January 1906.

No. 146.—Lieutenant F. A. Finnis, Royal Garrison Artillery, to be Ordnance Officer, 5th class. Dated 3rd February 1906.

NATIVE ARMY.

No. 147.—The following direct appointment is made, with effect from the date of joining:—

55th Coke's Rifles (Frontier Force).

Sardar Khan to be Jemadar on probation, to fill an existing vacancy.

FURLOUGH AND LEAVE.

No. 148.—Captain H. N. Holden, Indian Army, 5th Cavalry, Commandant, Governor-General's Body-Guard, is granted combined leave (p. a.) out of India, for 8 months, under the leave rules of 1886 for the Indian Army, the first 90 days being privilege leave. Pension Service—Fourteenth year, commenced 12th March 1905.

PENSIONS.

WARRANT OFFICERS.

No. 149.—The undermentioned warrant officers have been transferred to the pension establishment:—

Conductor F. S. Stafford, } Ordnance Department.
,, J. R. Hunter, }

PROMOTIONS.

No. 150.—The following promotions are made, subject to His Majesty's approval:—

INDIAN ARMY.

To be substantive Colonel.

1st May 1905.

Brevet-Colonel John Graham Smith, Deputy Director General for Contracts.

To be Lieutenant-Colonel.

21st December 1905.

Major William Wylie Norman, 22nd Sam Browne's Cavalry (Frontier Force).

Captains to be Majors.

17th February 1906.

Alan Beville Murray, 91st Punjabis (Light Infantry).
Donald Ogilvy Morris, Supernumerary List.

Lieutenants to be Captains.

20th February 1906.

Alfred Sinclair Marriott, 94th Russell's Infantry.
Charles Edward Beevor Steele, Supply and Transport Corps.
James Stewart McEuen, 20th Deccan Horse.
William Vellacott Richards, 95th Russell's Infantry.
Charles Ashton James, 1_6th Baluchistan Infantry.
Henry Clare Duncan, 9th Gurkha Rifles.

INDIAN MEDICAL SERVICE.

To be Major.

MADRAS.

29th January 1906.

Captain Herbert St. John Fraser.

Lieutenants to be Captains.

31st January 1906.

William Samuel Jagoe Shaw, M.B.
Charles Seymour Parker, M.B., F.R.C.S.
Harold Holkar Broome, M.B.

Frederick Norman White, M.B.
Charles Gibbons Seymour.
Davis Heron, M.B.
Thomas Corrie Rutherfoord, M.B.
Henry Crewe Keates, M.B.
Leethem Reynolds.
Ernest Charles Taylor, M.B.
Richard Arthur Needham, M.B.
Dwarka Prasad Goil, M.B.
James Kirkwood, M.B.
Alfred Whitmore, M.B.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

No. 151.—Third class Assistant Surgeon Francis Xavier D'Santos having completed seven years' service in that class and passed the required departmental examination is promoted to the 2nd class, with effect from the 1st July 1905.

No. 152.—The undermentioned military pupils having passed their final examination are admitted into the service as 4th class Assistant Surgeons, with effect from the 31st December 1905:—

Edgar Ormond Bowie.
George Urbain Oakley.

HOSPITAL ASSISTANT BRANCH.

BOMBAY ESTABLISHMENT.

No. 153.—No. 78, second class Senior Hospital Assistant, ranking as Jemadar, Shaik Hissamoodin to be first class Senior Hospital Assistant, ranking as Subadar;

No. 102, first class Hospital Assistant Abraham Samuel to be second class Senior Hospital Assistant ranking as Jemadar,—

vice No. 57, 1st class Senior Hospital Assistant, ranking as Subadar, Ismail Khan, retired; with effect from the 1st January 1906.

MISCELLANEOUS LIST.

Bombay.

No. 154.—Conductor Charles Herbert Knight, head clerk, embarkation section, Bombay Brigade office, to be Assistant Commissary, and to have the honorary rank of Lieutenant, subject to His Majesty's approval, with effect from the 7th February 1906.

NATIVE ARMY.

No. 155.—Subject to His Majesty's approval, the honorary rank of Captain is conferred on retirement on Subadar-Major Mitt Singh, *Sardar Bahadur*, 29th Punjabis. Dated 16th January 1906.

No. 156.—The following promotions are made:—

3rd Skinner's Horse.

Risaldar Hanwant Singh, *Bahadur*, to be Risaldar-Major, Ressaidar Ashraf Ali Khan to be Risaldar, and Jemadar Balwant Singh to be Ressaidar, *vice* Jaswant Singh, transferred to the pension establishment; with effect from the 16th October 1905.

1st Brahmans.

Subadar Parmeshwaridin Upadhyia, to be Subadar-Major, Jemadar Lachhman Sukul to be Subadar, and Coler-Havildar Bhawanibhikh Misr to be Jemadar, *vice* Bhola Tiwari, deceased; with effect from the 16th December 1905.

9th Bhopal Infantry.

Jemadar Bharat Sukul to be Subadar, *vice* Shiudulare Dube, transferred to the pension establishment; with effect from the 1st July 1905.

10th Jats.

Jemadar Har-chand to be Subadar and Color-Havildar Nand Ram to be Jemadar, *vice* Mangal, invalided; with effect from the 1st January 1906.

44th Merwara Infantry.

Havildar Raju to be Jemadar, *vice* Kumpa, transferred to the pension establishment; with effect from the 3rd January 1906.

122nd Rajputana Infantry.

Jemadar Faiz Ali Khan to be Subadar, and Havildar Rustam Khan to be Jemadar, *vice* Hubdar Khan, transferred to the pension establishment; with effect from the 1st and 19th January 1906, respectively.

RETIREMENTS.

No. 157.—Lieutenant Martin Goldney, Indian Army, has been permitted by the Secretary of State for India, to resign the service, subject to His Majesty's approval, with effect from the 20th April 1906.

No. 158.—Senior Assistant Surgeon and honorary Captain John Mathew Viegas Indian Subordinate Medical Department, is permitted to retire from the service, subject to His Majesty's approval, with effect from the 1st January 1906.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Assam Valley Light Horse.

No. 159.—Major St. George Atkinson Showers resigns his commission, and is permitted to retain his rank and to wear the uniform of the corps, with effect from the 15th December 1905.

1st Punjab Volunteer Rifles.

No. 160.—Captain William Thomas Wright to be Major, *vice* Atkins; transferred to the supernumerary list.

Bangalore Rifle Volunteers.

No. 161.—Second-Lieutenant Ernest William Wetherell to be Lieutenant, *vice* Litchfield, transferred to the supernumerary list; with effect from the 1st February 1906.

Eastern Bengal State Railway Volunteer Rifles.

No. 162.—Colonel George Frederick Wilson, Royal Engineers, resigns his commission, as honorary Colonel of the corps.

Nilgiri Volunteer Rifles.

No. 163.—George Archibald Douglas Stuart, Gentleman, to be Second-Lieutenant, to fill an existing vacancy, with effect from the 1st February 1906.

Burma Railways Volunteer Corps.

No. 164.—Lieutenant Thomas Edward Hett Heywood resigns his commission, with effect from the 1st November 1905.

South Indian Railway Volunteer Rifles.

No. 165.—Captain John Thorpe Lewis to be Major, *vice* Reynolds, resigned.

Lieutenant Alfred Ernest Bice to be Captain, *vice* Lewis, promoted.

Second-Lieutenant Ernest Charles Henry Bird to be Lieutenant, *vice* Tweedie, promoted.

1st Battalion, Bengal Nagpur Railway Volunteer Rifle Corps.

No. 166.—Lieutenant-Colonel John Manson (Commandant, Eastern Bengal State Railway Volunteer Rifles) to be Commandant, *vice* Beckett, transferred to the supernumerary list.

2nd (Presidency) Battalion, Calcutta Volunteer Rifles.

No. 167.—Captain John Golden Bell (supernumerary list), resigns his commission, with effect from the 28th September 1905.

William David Snell, Gentleman, to be Second-Lieutenant, *vice* Martelli, promoted, with effect from the 7th February 1906.

Kolar Gold Fields Rifle Volunteers.

No. 168.—Second-Lieutenant Nono Kitto to be Lieutenant to complete the establishment, with effect from the 1st January 1906.

Francis Tom Roskrow, Gentleman, to be Second-Lieutenant, *vice* Kitto, promoted; with effect from the 1st January 1906.

MEDALS AND DECORATIONS.

No. 169.—His Excellency the Governor General of India is pleased to confer the Volunteer Officers' Decoration upon the undermentioned officer of the Indian Volunteer Force :—

Baluchistan Volunteer Rifles.

Captain James Shaw.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Fort William, the 23rd February 1906.

Under clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that a report of the death of the undermentioned commissioned officer on the date specified, was received in the Military Department between the 10th and the 23rd February 1906.

Corps.	Rank and Name.	Date of decease.	Place of decease.	Testate or intestate.	REMARKS.
Royal Engineers	Major Leonard Palmer Chapman.	18th February 1906.	Bombay .	...	...

Statement of Deposits on account of Estates between the 10th and the 23rd February 1906.

On whose account.	Rank.	Corps.	Date of decease.	Testate or intestate.	Total unclaimed amount deposited.	Date to which claims will be received.
					R a. p.	
John Thomas Murphy.*	Conductor .	Indian Ordnance Department.	20th October 1905.	Intestate .	166 3 4	Claims should be submitted to the Administrator General of Madras.

* *Next-of-Kin—Children*—(1) Mary Amelia Margaret Murphy.
(2) Mervyn John Gerard Murphy.
(3) William Patrick Murphy.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 20th February 1906.

No. 44.—*Corrigendum.*—In Railway Board Notification No. 27, dated the 1st February 1906, permitting Mr. A. Morse, Superintending Engineer, to retire, *for* "11th February 1906" *read* "10th February 1906."

No. 45.—Mr. David Isaacs, Depôt Storekeeper, Lahore, North-Western Railway, is appointed a Storekeeper (on probation) on that Railway, in class III, grade 3, of the Superior Revenue Establishment of State Railways.

The 22nd February 1906.

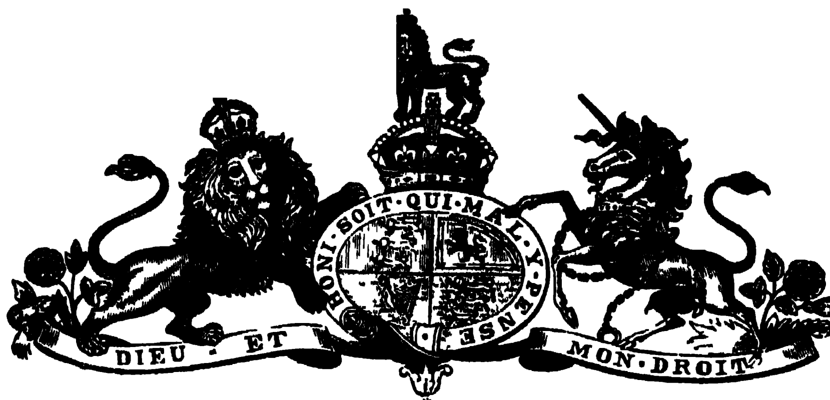
No. 46.—Mr. Digby Bruce Trevor is appointed, under covenant, Assistant Traffic Superintendent in class III, grade 3, of the Superior Revenue Establishment of State Railways and posted to the North-Western Railway.

The 23rd February 1906.

No. 47.—Mr. J. A. Gregson, Assistant Locomotive Superintendent in class III, grade 3, of the Superior Revenue Establishment of State Railways, is promoted to class III, grade 2, of that establishment, with effect from the 11th January 1906.

No. 48.—Mr. J. Manson, Manager, in Special Class, 3rd grade of the Superior Revenue Establishment of State Railways, is permitted to retire from the service of Government under Article 465 of the Civil Service Regulations, with effect from the afternoon of the 28th October 1905.

NEVILLE PRIESTLEY,
Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 24, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 17th November 1905.

From the 25th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 18th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8 Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of Ind .

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J. J. MEIKLE,
Publisher, Gazette of India.

COMPTROLLER GENERAL'S OFFICE

No. 2730.—Preliminary Account of Receipts and Disbursements of the Government of India for the first nine months of 1905-1906 as compared with the corresponding period of 1904-1905.

ENGLAND.						RECEIPTS.	INDIA.					
WHOLE YEAR.		APRIL TO DECEMBER.					WHOLE YEAR.		APRIL TO DECEMBER.			
Accounts 1904-105.	Budget, 1905-1906.	1904-1905.	1905-1906.	Increase.	Decrease.		Accounts, 1904-1905.	Budget, 1905-1906.	1904-1905.	1905-1906.	Increase.	Decrease.
£	£	£	£	£	£	**Revenue.**	R	R	R	R	R	R
						PRINCIPAL HEADS OF REVENUE.						
...	...	...	...	...	...	Land Revenue (including that due to Irrigation)	29,77,09,000	30,57,69,000	14,14,73,000	13,33,78,000	...	80,95,000
...	...	...	...	...	...	Opium	9,03,22,000	8,21,65,000	6,85,57,000	6,21,97,000	...	63,60,000
...	...	...	...	...	...	Salt	8,03,22,000	6,39,00,000	5,98,25,000	4,79,21,000	...	1,19,04,000
...	...	...	...	...	...	Stamps	5,60,75,000	5,71,09,000	4,22,16,000	4,27,52,000	5,36,000	...
...	...	...	...	...	...	Excise	8,03,01,000	8,16,47,000	5,72,50,000	6,04,33,000	31,83,000	...
...	...	...	...	...	...	Customs	6,54,27,000	6,54,60,000	4,63,02,000	4,52,90,000	...	10,12,000
...	...	..	600	600	...	Other Heads	10,00,32,000	9,93,76,000	6,12,05,000	6,19,01,000	6,95,000	...
...	...	...	600	600	...	TOTAL PRINCIPAL HEADS	77,01,88,000	75,54,26,000	47,68,29,000	45,38,72,000	...	2,29,57,000
160,500	88,000	110,300	171,700	61,400	...	Interest	1,03,37,000	1,07,61,000	65,16,000	63,39,000	...	1,77,000
4,200	4,200	4,200	4,600	400	...	Post Office, Telegraph, and Mint	4,01,42,000	3,92,81,000	2,74,75,000	2,80,90,000	6,15,000	...
5,700	1,700	600	800	200	...	Receipts by Civil Departments	2,31,24,000	2,26,07,000	1,52,17,000	1,51,06,000	...	1,11,000
75,600	118,300	57,900	100,800	42,900	...	Miscellaneous	92,17,000	88,33,000	48,12,000	49,40,000	1,28,000	...
9,800	12,200	9,800	18,100	8,300	...	Railways	36,01,91,000	35,76,64,000	26,53,83,000	26,42,75,000	...	11,08,000
...	...	...	...	...	...	Irrigation (excluding Land Revenue due to Irrigation)	3,26,67,000	3,20,91,000	1,91,48,000	1,77,50,000	...	13,98,000
26,200	17,000	18,300	15,200	...	3,100	Other Public Works	76,85,000	72,97,000	52,54,000	51,91,000	...	63,000
354,100	328,000	229,400	219,900	...	9,500	Receipts by Military Department	91,02,000	89,80,000	63,33,000	67,11,000	3,78,000	...
636,100	570,300	430,500	531,700	101,200	...	TOTAL REVENUE	1,26,26,53,000	1,24,29,40,000	82,63,67,000	80,22,74,000	...	2,46,93,000
						Railway and Irrigation Capital not charged to Revenue.						
383,400	...	221,100	...	...	221,100	Capital of Railway Companies (net Receipts)	1,03,68,000	...	...	...	...	...
						Debt, Deposits, and Advances.						
1,497,800	4,677,400	1,497,800	1,749,900	252,100	...	Permanent Debt (net incurred)	2,87,35,000	3,78,50,000	2,99,42,000	3,79,26,000	79,84,000	...
...	...	...	...	...	...	Temporary do. (do.)	...	...	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	1,31,94,000	1,26,98,000	31,50,000	32,42,000	92,000	...
...	10,700	398,400	...	...	398,400	Deposits and Advances (net)	1,68,37,000	...	...	...	...	...
...	...	...	...	...	...	Loans and Advances by Imperial Government	48,52,000	39,16,000	37,01,000	55,65,000	18,64,000	...
...	...	...	...	...	...	Do. do. by Provincial Governments	78,00,000	76,69,000	56,18,000	39,08,000	...	17,10,000
...	...	...	...	...	...	Capital Account of Local Boards (net Receipts)	22,000	...	22,000	3,24,000	3,02,000	...
...	352,400	...	...	...	...	Remittances (net)	35,27,000	...	...	4,50,56,000	4,50,56,000	...
23,725,200	16,500,000	16,058,800	15,976,900	...	81,900	Secretary of State's Bills drawn	...	...	...	...	...	...
25,223,000	21,540,500	17,055,000	17,726,800	...	228,200	TOTAL	7,49,67,000	6,21,33,000	4,24,33,000	9,60,31,000	5,35,88,000	...
26,242,500	22,110,800	18,606,600	18,258,500	...	348,100	TOTAL RECEIPTS	1,34,79,88,000	1,30,50,73,000	86,94,00,000	89,82,95,000	2,88,95,000	...
7,294,800	10,328,300	7,294,800	10,262,600	2,967,800	...	Opening Balance	17,80,43,000	15,50,00,000	17,80,43,000	16,12,47,000	..	1,67,96,000
33,537,300	32,449,100	25,901,400	28,521,100	2,619,700	...	GRAND TOTAL	1,52,60,31,000	1,46,00,73,000	1,04,74,43,000	1,05,95,42,000	1,20,99,000	...

ENGLAND. Whole year. Accounts, 1904-1905.	Budget, 1905-1906.	April to December. 1904-1905.	1905-1906.	Increase.	Decrease.	DISBURSEMENTS.	INDIA. Whole year. Accounts, 1904-1905.	Budget, 1905-1906.	April to December. 1904-1905.	1905-1906.	Increase.	Decrease.
£	£	£	£	£	£	**Expenditure.**	R	R	R	R	R	R
48,700	44,200	34,400	37,400	3,000	...	Direct Demands on the Revenues	12,78,07,000	13,06,83,000	9,34,91,000	9,42,30,000	7,39,000	...
4,423,900	2,927,900	2,385,200	2,322,500	...	62,700	Interest (including in India that on Capital Expenditure on Railways and Irrigation Works)	4,95,34,000	5,09,37,000	2,82,76,000	2,89,30,000	6,54,000	...
360,200	469,700	264,300	353,000	88,700	...	Post Office, Telegraph, and Mint	3,20,90,000	3,34,72,000	2,28,75,000	2,41,13,000	12,38,000	...
616,500	618,900	391,800	348,400	...	43,400	Salaries and Expenses of Civil Departments	17,67,49,000	19,14,21,000	12,29,01,000	13,30,25,000	1,01,24,000	...
2,417,600	2,376,300	1,834,300	1,773,000	...	61,300	Miscellaneous Civil Charges	2,77,08,000	2,84,89,000	2,13,58,000	2,21,88,000	8,30,000	...
18,700	400	18,500	8,700	...	9,800	Famine Relief and Insurance	1,47,20,000	1,49,94,000	27,90,000	35,90,000	8,00,000	...
5,290,500	6,800,100	4,286,400	4,361,500	75,100	...	Railway Revenue Account (excluding in India Interest on Capital Expenditure)	17,34,38,000	17,37,25,000	12,51,60,000	12,65,06,000	13,46,000	...
2,000	2,100	2,000	1,200	...	800	Irrigation Revenue Account (excluding in India Interest on Capital Expenditure)	2,65,37,000	2,76,45,000	1,81,18,000	1,79,68,000	...	1,50,000
123,500	109,100	102,000	97,100	...	4,900	Other Public Works	8,40,39,000	9,38,57,000	4,65,42,000	5,04,30,000	38,88,000	...
6,069,800	6,309,400	3,917,800	3,611,100	...	306,700	Army Services	21,15,88,000	20,93,94,000	14,88,76,000	15,08,29,000	19,53,000	...
92,400	175,000	71,700	51,900	...	19,800	Special Defence Works	5,39,000	11,73,000	2,93,000	7,21,000	4,28,000	...
19,463,800	19,833,100	13,308,400	12,965,800	...	342,600	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	92,59,55,000	96,09,96,000	63,06,80,000	65,25,30,000	2,18,50,000	...
...	...	...	...	...	...	*Add*—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year	91,31,000	...	...	...	...	...
...	...	...	...	...	...	*Deduct*—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	—66,89,000	—2,05,55,000	...	...	...	...
19,463,800	19,833,100	13,308,400	12,96·,800	...	342,600	TOTAL EXPENDITURE CHARGED AGAINST REVENUE	92,83,97,000	94,04,41,000	63,06,80,000	65,25,30,000	2,18,50,000	...
						Railway and Irrigation Capital not charged to Revenue.						
1,502,300	2,372,500	914,400	1,526,600	612,200	...	Capital Outlay on Railways and Irrigation Works	7,13,38,000	4,81,82,000	2,06,13,000	3,15,30,000	1,09,17,000	...
...	3,427,400	...	500,500	500,500	...	Capital Charge involved in Redemption of Liabilities	...	...	...	...	...	...
...	742,600	...	1,022,000	1,022,000	...	Capital of Railway Companies (net payments)	...	65,34,000	56,04,000	33,16,000	...	22,88,000
1,502,300	6,542,500	914,400	3,049,100	2,134,700	...	TOTAL	7,13,38,000	5,47,16,000	2,62,17,000	3,48,46,000	86,29,000	...
						Debt, Deposits, and Advances.						
...	...	...	...	...	...	Permanent Debt (net discharged)	...	...	...	...	...	...
1,500,000	500,000	1,000,000	500,000	...	500,000	Temporary do. (do.)	50,00,000	...	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	...	...	...	...	...	...
102,900	...	...	490,200	490,200	...	Deposits and Advances (net)	...	1,53,64,000	20,62,000	46,50,000	25,88,000	...
...	...	...	...	...	...	Loans and Advances by Imperial Government	31,63,000	38,64,000	27,65,000	21,15,000	...	6,50,000
...	...	...	...	...	...	Do. do. by Provincial Governments	61,70,000	1,09,27,000	39,88,000	79,02,000	39,14,000	...
...	...	...	...	...	...	Capital Account of Local Boards (net payments)	...	...	...	...	...	...
705,700	...	166,700	25,64,400	2,397,700	...	Remittances (net)	...	3,61,000	2,93,26,000	...	...	2,93,26,000
...	...	...	...	...	...	Secretary of State's Bills paid	35,17,42,000	25,20,54,000	24,00,54,000	24,57,65,000	57,11,000	...
...	...	...	...	...	...	Do. do. do. exchange	—10,20,000	—54,000	—5,57,000	—6,03,000	...	46,000
2,308,600	500,000	1,166,700	3,554,600	2,387,900	...	TOTAL	36,50,49,000	28,25,16,000	27,76,38,000	25,98,20,000	...	1,78,09,000
23,274,700	26,875,600	15,389,500	19,569,500	4,180,000	...	TOTAL DISBURSEMENTS	1,36,47,84,000	1,27,76,73,000	93,45,35,000	94,72,05,000	1,26,70,000	...
10,262,600	5,573,500	10,511,900	8,951,600	...	1,560,300	Closing Balance	10,12,47,000	18,24,00,000	11,29,08,000	11,23,37,000	...	5,71,000
33,537,300	32,449,100	25,901,400	28,521,100	2,619,700	...	GRAND TOTAL	1,52,60,31,000	1,46,00,73,000	1,04,74,43,000	1,05,95,42,000	1,20,99,000	...

The 22nd February 1906.

A. F. COX,
Comptroller General

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

INVENTIONS and DESIGNS.

Calcutta, the 22nd February 1906.

NOTIFICATION.

No. 716 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 17th February 1906:—

No. 76 of 1906.—Sorabji Cursetji Dhondy, merchant, residing at Byculla, Bombay. *Improvements in bricks for buildings.*

No. 77 of 1906.—Harold Stokes, electrical engineer, of 76 Ellerby street, Fulham Park, in the county of London, England. *Combined electric coupling and two way plug.*

No. 78 of 1906.—William Middleton, engineer, of Kalgoorlie, Western Australia, and Hervic Nugent Grahame Cobbe, metallurgist, also of Kalgoorlie aforesaid. *Improvements in shoes and dies of grinding pans.*

No. 79 of 1906.—William Hadley Wood, engine-driver, of Lloyd street, Petersburg, state of South Australia, commonwealth of Australia. *Improvements in railway brakes.*

No. 80 of 1906.—The Michels Composite Sleepers, Limited, of No. 3 Clifford's Inn, in the city of London. *Improvements in the preparation, manufacture, construction and composition of railway sleepers under the appellation of the composite railway sleepers.*

No. 81 of 1906.—James Henry Wagenhorst, engineer, of Westinghouse Building, Pittsburg, Pennsylvania, United States of America. *Improvements in means for securing blades or vanes of elastic-fluid turbines.*

No. 82 of 1906.—Edwin Ebert Arnold, engineer, of 504 Jeanette street, Wilkinsburg, Pennsylvania, United States of America. *Improvements in means for securing blades or vanes of elastic-fluid turbines.*

No. 83 of 1906.—Edwin Ebert Arnold, engineer, of 504 Jeanette street, Wilkinsburg, Pennsylvania, United States of America. *Improvements in means for securing blades or vanes of elastic-fluid turbines.*

No. 84 of 1906.—Charles Elias Sweet, engineer, of 531 Rosedale street, Pittsburg, Pennsylvania, United States of America. *Improvements in means for securing blades or vanes of elastic-fluid turbines.*

No. 85 of 1906.—Emile Gobbi, engineer, 45 Rue Jacob, Paris, France. *Improvements in apparatus for filtering liquids and fluids.*

No. 86 of 1906.—S. Mestitz & Son, manufacturers, of Raudnitz a/Elbe, Bohmen, Austria. *Improvements in dust suction apparatus.*

No. 87 of 1906.—Charles Henry Von Mylius and Thomas Probin Von Mylius, manufacturers, both of Adam street, Burnley, in the county of Bourke, state of Victoria, commonwealth of Australia. *Improvements in smoke consuming furnaces.*

No. 88 of 1906.—Lakhiswor Ghatak, photo-artist and jeweller, of Shahapur, Tollyganj P. O., in the district of 24-Purganas. *A new gold for cheap golden ornaments, etc.*

No. 89 of 1906.—Arnold Robinson Burrowes, Captain, Royal Irish Fusiliers, of Glenview, Monaghan, Ireland. *A combined valise and bivouac tent.*

No. 90 of 1906.—Robert Harben Whitelegg, locomotive engineer, of Stuart House, Upton lane, Forest Gate, in the county of Essex, England. *An improved variable blast pipe arrangement for locomotive engines.*

No. 91 of 1906.—Joseph Duffy, flooring and paving contractor, of Gainsborough road, Victoria Park, London, England. *Improvements in and relating to wood paving and in the manufacture of blocks therefor.*

No. 92 of 1906.—William Baker Hartridge, engineer, of Granville House, Arundel street, Strand, London, England. *Improvements in or relating to elastic cushion or the like tyres and in or relating to wheels or rims therefor.*

No. 93 of 1906.—Peter Smith Swan, broker and commission agent, of 12 Clive Row, Calcutta, India, and Norman Fraser, engineer, of Westburn Foundry, Arbroath, in the county of Forfar, Scotland. *Improvements in machines for measuring and cutting cloth and the like.*

No. 94 of 1906.—James Henry Rossenrode, proprietor of Rossenrode & Co., civil and military saddlers and bootmakers, The Mall, Rawalpindi. *The Rossenrode "simplex" gaiter.*

No. 95 of 1906.—Rakhal Dass Khan, rice-miller, of No. 57 Srimany Bagan, Sulkea, in the Howrah district of Bengal. *Improvements in rice hulling machines and the like.*

No. 717 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M. at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 313 of 1905.—Fazul Bhimjee Thanawalla, electrical engineer, 143 Kalbadevi road, Bombay. *An improved perfume diffuser.* (Specification filed 12 February 1906.)

No. 315 of 1905.—Robert Charles Lowry, gentleman, of General Delivery, Seattle, Washington, United States of America. *Improvements in devices for magnetically increasing the adhesion between truck wheels and the rails upon which they roll.* (Specification filed 10 February 1906.)

No. 316 of 1905.—Peter Paul Haring, druggist, of Goliad, Texas, United States of America. *Improvements in cotton picking machinery.* (Specification filed 10 February 1906.)

No. 318 of 1905.—Ernest Moss, mechanic, of Christchurch, in the colony of New Zealand. *Coin freed apparatus for stamping letters, telegrams and the like.* (Specification filed 10 February 1906.)

No. 457 of 1905.—Mohit Kanta Sen, executive engineer, Railway Branch, Public Works Department, of Campbellpur, British India. *An automatic signalling device to be known as Sen's automatic disc signal for high service water tanks.* (Specification filed 6 February 1906.)

No. 556 of 1905.—James Connor, foreman sawyer, and (Mrs.) Edith Maude Connor, both of Jacob Circle, Mahaluxmi, Bombay, *Improvements in purses.* (Specification filed 13 February 1906.)

No. 571 of 1905.—Herman Strom, master mariner, S.S. "Coocyanna," care of Messrs. H. V. Williams and Company, patent agents and engineers, No. 14 Hare street, Calcutta. *An improved folding suspension cradle for infants.* (Specification filed 10 February 1906.)

No. 573 of 1905.—John Henry Patterson, Lieutenant-Colonel, of 17 Sir Isaac Walk, Colchester, in the county of Essex, England. *An improved appliance for the carriage of a rifle, shot gun or carbine when mounted or dismounted.* (Specification filed 13 February 1906.)

No. 574 of 1905.—John Henry Patterson, Lieutenant-Colonel, of 17 Sir Isaac Walk, Colchester, in the county of Essex, England. *An improved method of carrying cartridges on the belt or bandolier.* (Specification filed 13 February 1906.)

No. 586 of 1905.—John Gunning, gas engineer, of 100 Holdenhurst road, Bournemouth, in the county of Hants, England. *Improvements in apparatus for opening and closing electric circuits at predetermined times.* (Specification filed 13 February 1906.)

No. 718 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each:—

No. 13 of 1893.—William Bull. *An improvement in burning bricks and tiles.* (From 13 March 1906 to 13 March 1907.)

No. 242 of 1893.—Arthur Octavius Wright. *Improvements in the manufacture of metal laths for use in the formation of ceilings, roofs, partitions, and other such purposes.* (From 7 March 1906 to 7 March 1907.)

No. 243 of 1893.—Arthur Octavius Wright. *Improvements in laths and sheets for forming ceilings, floors, partitions and other such like purposes and in the machinery for the manufacturing the same.* (From 7 March 1906 to 7 March 1907.)

No. 336 of 1894.—Alfred Dieudonne Estienne. *Improvements in machines for decorticating ramie and other plants.* (From 15 February 1906 to 15 February 1907.)

No. 140 of 1895.—Dr. Hermann Reisenegger. *Improved manufacture of dry alizarine.* (From 20 March 1906 to 20 March 1907.)

No. 143 of 1896.—William Jackson. *Improvements in or connected with webs, trays, flaps, or carriers for carrying tea leaf or other substances in drying machines.* (From 8 June 1906 to 8 June 1907.)

No. 253 of 1896.—Aloys Naville, Philippe Guye and Charles Eugene Guye. *Electric gasreaction-apparatus.* (From 19 February 1906 to 19 February 1907.)

No. 376 of 1897.—Joseph Desmaroux. *Improved apparatus for sterilising water.* (From 14 February 1906 to 14 February 1907.)

No. 54 of 1898.—Peter Smith Swan. *An improved kodali or hoe.* (From 6 February 1906 to 6 February 1908.)

No. 473 of 1898.—Allibhoy Vallijee & Sons. *An improved tin ice box.* (From 14 April 1906 to 14 April 1907.)

No. 34 of 1899.—Allibhoy Vallijee & Sons. *An improved ladies' airtight hat box* (From 25 March 1906 to 25 March 1907.)

No. 365 of 1899.—Allibhoy Vallijee & Sons. *An improved tin despatch box.* (From 28 April 1906 to 28 April 1907.)

No. 7 of 1900.—Benjamin Garver Lamme and John Purington Mallett. *Improvements in electrical machines.* (From 8 March 1906 to 8 March 1907.)

No. 187 of 1900.—Radhika Nath Saha. *Improvements in stylographic and fountain pens.* (From 14 December 1905 to 14 December 1906.)

No. 236 of 1900.—Khan Bahadur Commodore Dhanjibhoy. *Improvements in tongas and other carriages more especially applicable for military ambulance purposes.* (From 13 February 1906 to 13 February 1907.)

No. 258 of 1900.—Khan Bahadoor Commodore Dhanjibhoy. *A new or improved saddle for use in connection with vehicles having yoked poles.* (From 13 February 1906 to 13 February 1907.)

No. 388 of 1900.—Frederick Wood and Casper Charles Nathan. *Improvements in bedsteades.* (From 13 February 1906 to 13 February 1907.)

No. 294 of 1901.—John Roger and Montague Kelway Bamber. *Improvements in producing a pure soluble extract of tea.* (From 15 February 1906 to 15 February 1907.)

No. 4 of 1902.—John Sedgwick Peck. *Improvements in systems of electrical distribution.* (From 3 March 1906 to 3 March 1907.)

No. 719 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 165 of 1901.—Alfred Peyton. *Excavating and throwing up intrenchments.* (Specification filed 12 November 1901.)

No. 203 of 1901.—John Jarvis. *Improved means applicable for use in carrying rifles and other articles on cycles.* (Specification filed 16 November 1901.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

No. 198 of 1897.—Alister MacNab. *An apparatus for purifying bay salt.* (Specification filed 10 November 1897.)

No. 231 of 1897.—Middleton Crawford. *Improvements in the manufacture of disinfecting deodorizing and bleaching agents and in apparatus therefor.* (Specification filed 15 November 1897.)

Fee in respect of the continuance of an exclusive privilege—

4 (*e*) After the expiration of the seventh year and before the expiration of the eighth year from the date of the filing of the specification—

The sum of R50 for each of the above inventions.

NOTICES.

All communications relating to applications for leave to file specifications and for registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, 2, Bankshall Street, Calcutta.

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's Office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the 10th day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo. volumes, paper cover, 13 annas or 1s. 1d. Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Department of Commerce and Industry, 2, Bankshall Street, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 20th February 1906.

LIABILITIES.		R	a.	p.
Capital paid up		2,00,00,000	0	0
Reserve Fund		1,40,00,000	0	0
	R a. p.			
Public Deposits at Head Office	73,79,269 11 6	1,46,09,867	1	10
Public Deposits at Branches	72,30,597 6 4			
Other Deposits at Head Office and Branches		11,49,68,823	6	9
Bank Post Bills, etc.		20,97,160	7	4
Sundries		14,79,272	3	8
RUPEES		16,71,55,123	3	7

ASSETS.		R	a.	p.
Government Securities		1,21,68,120	0	0
Other authorized Investments		56,53,610	8	0
Loans on Government and other authorized Securities		4,62,29,084	8	3
Accounts of Credit on Government and other authorized Securities		3,58,89,739	4	8
Bills discounted and purchased		2,64,45,716	13	1
Balances with other Banks		14,27,384	13	1
Bullion		...		
Dead Stock		18,71,576	12	11
Stamps		14,694	15	4
Sundries		7,19,257	15	4
		13,04,19,185	10	8
	R a. p.			
Cash and Currency Notes at Head Office	*1,90,53,800 11 11	3,67,35,937	8	11
Cash and Currency Notes at Branches	†1,76,82,136 13 0			
RUPEES		16,71,55,123	3	7

		R	a.	p.
* Includes Sovs. and ½ Sovs., value		R2,64,720	0	0
† Do. do. do.		1,98,105	0	0
		R4,62,825	0	0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 22nd February 1906.

C. M. BASTIN,
Offg. Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 9 per cent.
Percentage 27·58.

BANK OF BENGAL.

NOTICE.

Calcutta, 20th February 1906.

The Directors have made the following changes in the Bank's European Establishment :—

Mr. James Florence to be Agent of Hyderabad (Deccan) Branch, *vice* Mr. C. H. D. Moberly transferred.

Mr. E. Y. Barnard to be acting Agent of Lahore Branch, *vice* Mr. D. W. G. Coley transferred.

Mr. H. M. Comley to be acting Agent of Akyab Branch, *vice* Mr. N. H. Matheson transferred.

The 23rd February 1906.

The Directors have made the following changes in the Bank's European Establishment :—

Mr. C. H. M. Critchley to act as Agent of Cawnpore Branch, *vice* Mr. H. M. McConnel proceeding on leave.

Mr. D. W. G. Coley to act as Agent of Nagpore Branch, *vice* Mr. H. A. T. Treble transferred.

By order of the Directors,

W. D. CRUICKSHANK,
Secretary and Treasurer, Bank of Bengal.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th February 1906.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1900-01.	...	TOTAL.	4 PER CENT. LOANS of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	4½ PER CENT. LOANS of 1870.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	TOTAL.	GRAND TOTAL.
Balance of 31st January 1906	89,09,100	1,59,36,600	10,43,03,300	2,21,09,500	1,19,73,900	14,39,600	...	15,57,62,900	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,47,65,233
Add— Amount of Loan certificates transferred to stock in London	...	...	56,500	...	...	...	...	56,500	.	...	..	...	...	...	...	...	...	...	56,500
Amount enfaced at Madras up to	...	...	...	...	...	...	..	...	..	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to 10th February 1906	...	...	6,05,000	3,000	...	...	.	6,08,000	..	..	...	...	...	...	...	.	..	...	6,08,000
Amount enfaced at Calcutta between 1st and 15th February 1906	5,000	16,500	5,000	9,000	...	2,100	...	32,600	..	.	.	...	...	...	...	...	..	...	37,600
	89,14,100	1,59,53,100	10,49,69,800	2,21,21,500	1,19,73,900	14,41,700	...	15,64,60,000	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,54,67,333
Deduct— Amount written off in the London Registers	...	1,000	1,15,000	5,000	...	...	...	1,21,000	..	.	...	...	...	...	...	..	...	...	1,21,000
Balance on 15th February 1906	89,14,100	1,59,52,100	10,48,54,800	2,21,16,500	1,19,73,900	14,41,700	..	16,63,39,000	6,933	5,000	..	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,53,46,333

NOTE.—From 9th June 1867 to 15th Dec. 1905 enfaced from India 11,413 lakhs, re-transferred from London 11,140 lakhs.
" 16th Dec. 1905 " 31st " " ditto ... ditto 1 lakh.
" 1st Jan. 1906 " 15th Jan. 1906 ditto 4 lakhs ditto 3 lakhs.
" 16th " " " 31st " " ditto 28 " ditto 2 "
" 1st Feb. " " 15th " " ditto 7 " ditto 1 lakh.

11,452 lakhs. 11,147 lakhs.
11,147 "

Balance against India . 305 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 17th February 1906.

W. D. CRUICKSHANK,
Secretary and Treasurer.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 17th February 1906.

Abstract of the accounts of the Department of Issue of Paper Currency on the 15th February 1906.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.											
				COIN AND BULLION.								SECURITIES (PURCHASE PRICE).		TOTAL.	REMARKS.
				In India.				In England.		In Transit between India and England.					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.†	Other Silver Bullion (Ingot Reserve)	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R	R (b)	R	
Calcutta	80,10,000	17,24,83,330	18,04,93,330	2,23,42,614	*2,96,33,085	25,00,428	...	9,06,75,006	...	1,50,00,000	82,20,000	(a) 9,99,99,946	2,00,00,000	28,83,71,079	(a) Nominal value—R 10,20,81,500 (b) " " —R 2,13,54,697
Allahabad	...	2,07,14,715	2,07,14,715	65,16,450	22,94,085	...	...	...	...	...	...	...	...	88,10,535	
Lahore	...	2,85,86,475	2,85,86,475	47,49,913	59,97,015	...	...	...	...	...	...	...	...	1,07,46,928	
Bombay	1,13,37,970	9,17,65,395	10,31,03,365	2,19,83,582	3,52,50,563	47,77,598	...	...	...	...	1,06,05,000	...	...	7,26,16,743	
Karachi	...	1,14,35,915	1,14,35,915	19,54,370	5,11,695	...	...	...	...	...	...	...	...	24,66,065	
Madras	48,26,280	4,25,96,635	4,74,22,915	65,52,735	34,62,570	...	...	...	...	...	...	...	...	1,00,15,305	
Calicut	...	11,53,560	11,53,560	5,10,885	63,045	...	...	...	...	...	...	...	...	5,73,930	
Rangoon	...	2,07,40,815	2,07,40,815	1,53,01,260	28,56,255	...	...	...	...	...	...	...	...	1,81,57,515	
	2,41,74,250	38,94,76,840	41,36,51,090	7,99,11,809	8,00,65,313	72,78,026	...	9,06,75,006	...	1,50,00,000	1,88,25,000	9,99,99,946	2,00,00,000	41,17,58,100	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			18,92,990	*Deduct*—Amount due on Bills drawn by one circle on another										*Nil.*	
TOTAL CIRCULATION R			41,17,58,100	TOTAL RESERVE R										41,17,58,100	

*There was no transfer of Gold between the Paper Currency Reserve and the Gold Reserve Fund during the week ending 15th February 1906.

† In addition to amounts shown in columns 6 and 11 about 40 lakhs of tolas of silver have been purchased from treasury funds for immediate coinage into rupees.

A. F. COX,
Head Commissioner of Paper Curency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 8TH FEBRUARY TO 15TH FEBRUARY 1906.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.													Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.								
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New Rupees and small coins delivered to Treasuries and Currency Department.	New Rupees made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	32	...	...	32	38	...	38	...	15	36*	...	51	...	...	...
Bombay	45	..	...	45	78	...	7	...	16	63	...	79	...	...	...

* Inclusive of 21 of perfect rupees ready for delivery.

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 21st February 1906.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 16th February 1906.

No. 7.—No. 864, 2nd class Hospital Assistant Jwala Singh of the Indian Subordinate Medical Department, Bengal, is appointed to the Station Staff Dispensary, Simla, with effect from the 1st November 1905.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

NORTH WESTERN RAILWAY.

NOTIFICATIONS.

Lahore, the 16th February 1906.

No. 6.—The special leave on urgent private affairs granted in combination with privilege leave to Mr. L. C. D. Bean, Deputy Traffic Superintendent in class 1, grade 3, of the Superior Revenue Establishment of State Railways, *vide* Manager's Notification No. 28 of 21st September 1905, has been commuted by His Majesty's Secretary of Sate for India into furlough on Medical Certificate and extended by six months.

No. 7.—Mr. F. E. Cole, Assistant Engineer, 1st grade, is granted under Articles 233, 246, 260 and 337 of the Civil Service Regulations, combined leave for six months, *viz.*, privilege leave for 2 months and 28 days and leave on private affairs for the remaining period, with effect from the 25th February 1906 or such subsequent date as he may be permitted to avail himself of it.

S. FINNEY,
Manager, North Western Railway.

THE HONOURABLE THE RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 15th February 1906.

No. 4.—Under the provisions of section 6 of the Land Acquisition Act, 1894 (1 of 1894) as applied to the Civil and Military Station of Bangalore, it is hereby declared that the lands described in the annexed schedule situated within the limits of the Civil and Military Station of Bangalore are required for a public purpose, namely, for the formation of a new town extension :—

SCHEDULE.

Where situated.	Approximate area.	Boundaries.			
		North.	South.	East	West.
In the hamlets of Papareddipallieum and Muthukarapanapallium.	50·35 acres.	Madras Railway Line.	Ulsur Tank. Main feeder.	Muthukarapanapallieum.	Tannery Road.

The plan of the lands can be inspected at the office of the Collector and President, Municipal Commission, Civil and Military Station of Bangalore.

By order,

R. M. KING,
First Assistant Resident.

THE HONOURABLE THE RESIDENT IN MYSORE.

Catalogue of Books printed in the Civil and Military Station, Bangalore, and registered under the provisions of Act XXV of 1867 during the quarter ending 31st December 1905.

Title in full.	Language in which the book is written.	Name of the Author, Translator, or Editor of the book or any part thereof.	Subject.	Place of printing and place of publication.	Name or firm of the printer and the name or firm of the publisher.	Date of issue from the Press or of the publication.	Number of sheets, leaves, or pages.	Size.	1st, 2nd, or other number of edition.	Number of copies of which the edition consists.	Whether printed or lithographed.	Price.	Name and residence of proprietor of copyright or any portion thereof.	Date on which the copyright was registered.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
												R a. p.			
Joseph's Saritra Sabha.	Tamil .	(Author) M. Anthony.	Life of Joseph and his brothers.	Bangalore	Empress Jubilee Press, T. N. Rangasami Pillai, *Printer*, M. Anthony, Elemon Street, Ulsar, Bangalore, *Publisher*.	December 1905.	88 pages	8 vo.	First edition.	500 Copies.	Printed .	0 6 0	M. Anthony, Elemon Street, Ulsur, Bangalore. — A. M. Vedain, 8, Chickbazaar Street, Blackpully, Bangalore.	23rd December 1905.	Joseph's Saritra Sabha which is dramatic in form is intended to teach and impress some practical rules of Christian morality.
Monthly Magazine called Acharya Sukti Muktavali.	Canarese.	Tuppal Venkatachar.	Vedanta	Bangalore	Caxton Press, Bangalore.	July 1905	32 pages	Demy Octavo.	First edition.	1,000 Copies.	Printed .	Each number 0 2 0	Tuppal Venkatachar, Thulasithotam, Bangalore City.	23rd December 1905.	The Canarese rendering of the commentaries of Vishnu Sahasranama is free but faithful and is likely to be useful to those ignorant of Sanskrit. The introduction is good.

THE RESIDENT'S OFFICE,
Dated Bangalore, the 14th February 1906.

R. M. KING,
First Assistant to the Resident.

ORDER BY THE HONOURABLE THE CHIEF COMMISSIONER OF AJMER-MERWARA.

NOTIFICATION.

Dated A. G. G's Camp, Rajputana, the 18th February, 1906.

No. 444-*C*.—In accordance with the provisions of section 25 of the Ajmer Municipalities Regulation (V of 1886), the Honourable the Chief Commissioner of Ajmer-Merwara is pleased to notify that B. Bhajan Lal has been elected Member of the Municipal Committee of Ajmer, *vice* B. Hira Lal resigned.

By Order,

C. C. WATSON,

First Assistant to the Hon'ble the Agent to the Governor-General, Rajputana, and Chief Commissioner, Ajmer-Merwara.

HISSAR CEMETERY.

NOTICE.

Of the following monuments in the Cemetery at Hissar some have fallen into disrepair, and some are in a ruinous condition. Any friend or relative of the deceased wishing to restore any of the tombs should communicate with the undersigned. If no person will undertake the required repairs within three months from this date, the tombs will be treated at the next repairs in such manner as the officer in charge of the cemetery may decide to be necessary for the maintenance of the cemetery in decent order.

MONUMENT TO THE MEMORY OF	Year of death.
John Shields, Conductor, Hissar Cattle Farm	...
Christopher, H. Hammill, Public Works Department	1880
Mary, wife of Captain Fendall, Deputy Commissioner, Hissar	1861
Maria Augusta, wife of Rev. George	1867
Amy Farquhar	1876
Irvin, the child of Mr. and Mrs. Henry Pocock	1875
Ann, wife of Sergeant George Wilson, Her Majesty's 104th Bengal Fusiliers	1862
Henry Calveley Cotton, C. E., son of Colonel Hugh Cotton, R E.	1879
John Taylor	1865
William Arnold, infant son of William and Dora Florence Stevens	1878
Elizabeth Sarah Catherine Church Wickham, child of Charles and Elizabeth Wickham, Overseer, Cattle Farm, Hissar	1863
Richard William Harrison	1869
Mrs. F. C. Glasgow	1874
Estelle Frances Rose, infant daughter of Mr. and Mrs. K. Holder	1875
Fergus Bellingham, child of Captain and Mrs. Fergus Graham	1873
Justin Marcus, son of Mr. and Mrs. Ho'der	1881
Walter Herbert, son of Thomas and Mary Green	1884

C. TOWNSEND, C.S.,

Deputy Commissioner, Officer in charge, Cemetery, Hissar.

HISSAR,

The 14th February 1906.

CEMETERY NOTICE

Is hereby given under Rule XX of the rules for the care and use of cemeteries that the cross on the tomb of Dr. E. A. THOMPSON in the Government Cemetery at Narsinghpur is in need of repairs. Any heirs of the deceased who see this notice and who wish to repair the cross should communicate with the undersigned.

———, Extra Asstt. Comsr.,

For Deputy Commissioner, Narsinghpur.

NARSINGHPUR,

The 10th February 1906.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examination held by them.* Collections of papers for 1902-1903, 1903-1904 and 1904-1905 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

*N.B.—The languages in which specimen papers are published are:—
Arabic, Sengali, Hindi, Persian, Sanskrit, Urdu.

D. C. PHILLOTT, Major,
Offg. Secretary, Board of Examiners.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE.

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1905 the price of these articles will be as follows:—

Quinine 1-pound	tin,	R16,	or post-free,	R16-8
½	"	R8	"	R 8-6
¼	"	R4	"	R 4-6
Cinchonidine 1	"	R12	"	R12-8
½	"	R6	"	R 6-6
¼	"	R3	"	R 3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates:—

1 lb	tin,	R16	or post-free	R16-8
½ lb	"	R8	"	R 8-6
¼ lb	"	R4	"	R 4-4

HE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 15th February 1906.

No. 35.—Major C. B. Rawlinson, C.I.E., I.A., was placed on special duty, with effect from the forenoon of the 1st February 1906.

By order, etc.,

F. W. JOHNSTON,
Secretary to the Chief Commissioner
N.-W. F. Province.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Peshawar, the 10th February 1906.

No. 118.—Whereas it appears to the Honourable the Agent to the Governor General and Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely, constructing Munsiff's Court at Bannu.

It is hereby declared that the undermentioned land is required for the said purpose :—

Specification of land.

District.	Pargana.	Mauza.	Area in acres.	Direction.	Boundaries.	Place where the plans may be inspected.
Bannu .	Tehsil Bannu .	Sokri Karrim Khan .	·60		North side— Tochi Road. South side— Path 10 ft. wide, Land of Saidmir, Abdul Khanmir Golam Haidar and land of Mir Zaman. East side— Land of Mifta-hulislam, Sirajul-islam, Habibul-islam, of Surkhab, of Golam Haidar, path 10ft. wide and land of Said-mir, Khanmir and Abdulmir. West side— Land of Mir Zaman Khan; Land of Mir Akbar, Hak Nawaz. Sarad Ali and Miftahul-islam, Sirajul-islam, Habibul-islam, Mir Sahib-jani, Mir Surab, Mir Akbar Khan, Hak Nawaz and Sard Ali.	Assistant Commanding Royal Engineer's Office, Kohat.

This declaration is made under the provision of section 6, Act I of 1894, and under section 7 of the said Act, the Deputy Commissioner, Bannu, is hereby directed to take order for the acquisition of the land specified above.

J. E. DICKIE, Colonel, R.E.,
Secretary to the Honourable the Agent to the Governor-General and
Chief Commissioner, N.-W. Frontier Province,
P. W. Department.

NORTH-WEST FRONTIER PROVINCE, PUBLIC WORKS DEPARTMENT.

Irrigation Branch.

NOTIFICATION.

Dated Lahore, the 17th February 1906.

No. 67-R.I.F.—In exercise of the powers conferred by section 75 of the Northern India Canal and Drainage Act of 1873 (VIII of 1873), and with the previous sanction of the Governor General in Council, the Chief Commissioner of the North-West Frontier Province is pleased to direct that the following amended Schedule of Occupiers' Rates for irrigation on the Swat River Canal be substituted for that published with the Notification of the Punjab Government in the Public Works Department, Irrigation Branch, No. 198 I., dated 22nd January 1895.

Revised Schedule of Occupiers' Rates for the Swat River Canal.

Class.	Names	Rate per Acre. Flow.	Rate per Acre. Lift.	Per
		R a. p.	R a. p.	
I.	Sugarcane, water-nuts, orchard[illegible] dens . . Rice	6 4 0	3 2 0	Annum. Crop.
II.	Tobacco, drugs, melons, vegetables, [illegible]digo, other dyes . . .	4 8 0	2 4 0	Do.
III.	Cotton, fibres, oilseeds, and wheat	3 12 0	1 14 0	Do.
IV.	Barley and maize	3 2 0	1 9 0	Do.
V.	Fodder crops and all rabi and kharif crops not otherwise specified	3 0 0	1 8 0	Do.
VI.	Grass	1 4 0	0 10 0	Do.

J. J. MULLALY,

Joint-Secretary for Irrigation, North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 3rd February 1906.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births. Females.	Births. Males.	Births. Total.	Deaths. Total.	Deaths. Males.	Deaths. Females.	Cause of Death. Cholera.	Cause of Death. Small-pox.	Cause of Death. Plague.	Cause of Death. Fever.	Cause of Death. Dysentery and Diarrhœa.	Cause of Death. Respiratory disease.	Cause of Death. Injuries.	Cause of Death. All other causes.	Infants under one year of age. Males.	Infants under one year of age. Females.	Infants under one year of age. Total.	Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15	...	1
2	Hazára	Nawashahr	4,114	4	2	6	...	...	..	...	...	...	...	...	...	...	...	...	...	...	76	...	2
3	Hazára	Buffa	7,029	2	1	3	2	1	1	...	...	...	2	...	...	...	...	...	1	1	22	15	3
4	Hazára	Haripur	5,578	5	2	7	5	4	1	...	...	...	1	...	3	...	1	1	...	1	65	47	4
5	Peshâwar	Peshawar	73,343	19	24	43	63	37	26	...	7	...	19	1	11	...	25	2	4	6	31	45	5
6	Kohat	Kohat	18,092	5	2	7	3	1	2	...	...	...	3	...	...	...	...	...	...	...	20	9	6
7	Bannu	Bannu	10,070	1	2	3	13	11	2	...	...	...	6	1	3	...	3	2	1	3	15	67	7
8	Bannu	Lakki	5,218	2	1	3	1	...	1	...	...	...	...	...	1	...	...	...	...	...	30	10	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	8	8	16	11	4	7	...	...	...	7	...	3	1	...	3	1	4	29	20	9
10	Dera Ismail Khan	Kulachi	9,125	3	2	5	1	...	1	...	...	..	1	...	...	...	...	...	...	...	29	6	10
		TOTAL	164,251	50	44	94	99	58	41	...	7	...	39	2	21	1	29	8	7	15	30	31	...

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 3rd February 1906.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 94 births were registered (50 males and 44 females), giving a birth-rate of 30 *per mille* of population; 99 deaths were registered (58 males and 41 females), giving a death-rate of 31 *per mille* of population.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province

Peshawar, the 16th February 1906.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT—IRRIGATION BRANCH.

Irrigation Operations of Fasl Rabi of 1905-06 up to the 31st January 1906.

Canals.	Water distributed during January 1906. Depth in canal at Regulating gauge. Authorized maximum gauge.	Actual throughout.	Gross consumption, cubic feet per second. Authorized full supply.	Actual average throughout.	Land irrigated (approximate). Zilla.	Acres.	Rainfall. Number of years on which average is struck.	Average.	During month.	Chief Crops (approximate.) Name of Crops.	Area irrigated during January 1906.	Area irrigated to end of January 1906.	Area irrigated to end of January 1905.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
MAJOR IRRIGATION WORKS.														
Swat River Canal—	6·10	3·80	865	373	Peshâwar	103,161	19	1·47	...	Wheat	3,675	60,285	69,590	The canal ran for 10 days in the month.
										Barley	692	12,659	13,242	
										Sarson	106	2,979	2,434	
Supply utilized	...	...	...	359						Miscellaneous	966	23,001	17,180	
Escapage	...	...	...	14						Sugarcane	...	*4,237	4,381	
Total	6·10	3·80	865	373		103,161	...	...	...		5,439	103,161	106,827	
MINOR IRRIGATION WORKS.														
Kabul River Canal—	4·50	...	330	...	Peshâwar	14,920	8	1·03	...	Wheat	42	4,347	6,649	The canal was closed during the whole of January 1906.
										Barley		1,405	1,487	
										Sarson	...	189	113	
Supply utilized	...	...	...	...						Miscellaneous	12	6,784	4,878	
Escapage	...	...	...	...						Sugarcane	...	195	1,553	
Total	4·50	...	330	...		14,920	...	...	...		64	14,920	14,680	
GRAND TOTAL	...	...	...	...		118,081	...	...	...		5,503	118,081	121,507	

* Sugarcane being irrigated in both seasons, the area sown and irrigated in the previous kharif is now included in the Rabi statement.

J. J. MULLALY,
Joint-Secretary for Irrigation, N.-W. Frontier Province.

LAHORE;
The 14th February 1906.

TREASURE TROVE.

NOTICE.

It is hereby notified under section 5 of Act VI of 1878, that the undermentioned Treasure (copper idols and other things) was found on 8th August 1905 in S. No. 35 A. C. of Abhivudhiswaram village, Nannilam Taluk, when 1, Muttnik Karuppan Setti; 2, Muthusami; 3, Sangili; 4, Bomman Setti; and 5, Sinna Viran were digging in the presence of Muthu Mudaliyar, Agent of Naince Pillai Marakayar, to make the land fit for wet cultivation.

	Weight in seers.	Estimated value.
		R a. p.
1. Someskandar (1 ft. 5 in.) with Ammun (1 ft. 2 in.) and with Skandar (1 ft. 1 in.) in the middle all in one peetam (stand) (copper)	96½	48 4 0
2. Sammandamurthi (1 ft. and 7 in.) with pitam (copper) .	46½	23 4 0
3. Oradhosha Nayakar (1 ft. 1 in.) and Ammum (11 inches) both in one peetam (copper)	20½	10 4 0
4. Deepakal (brass)	3	0 6 0
5. Bell (bronze) broken	1½	0 3 6
6. Deepam (brass) broken	3	0 6 0
TOTAL .	171½	82 11 6

2. All persons claiming the said treasure or part thereof, are hereby required to appear personally or by Agent before the Collector of Tanjore, at his office at 11 A.M. on the 2nd July 1906, in view to the matter being enquired into and determined according to law.

3. This notification supersedes the one, dated 9th October 1905, already published.

———,
for Acting Collector.

TANJORE COLLECTOR'S OFFICE;
The 9th February 1906.

GOVERNMENT OF BENGAL, REVENUE DEPARTMENT.

Land Revenue Branch.

ERRATUM.

No. 900-L. A.—The 13th February 1906. In the documents published with Notification No. 202L. R., dated the 13th January 1906, at pages 67-68, Part I, of the *Calcutta Gazette* of the 17th idem reguarding the acquisition of land on behalf of the Weslyan Methodist Missionary Trust Association, Limited, for the purpose of an Educational College, *for* "Abinas Chandra *Guha*" *read* "Abinas Chandra *Mitra*," special Sub-Registrar of Bankura.

R. W. CARLYLE,
Offg. Chief Secretary to the Government of Bengal.

GOVERNMENT CHICHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ " .	3-12	4-8	6
¼ " .	1-14	2-4	4

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 17th February 1906.

No. 98.—Under conditions of Public Works Department Resolution No. 922 T. E., dated the 6th of July 1903, the following promotion in the Superior Establishment of the Telegraph Department is sanctioned, with effect from the 4th of February 1906:—

Name	From	To
C. D. deV. Babington	Assistant Superintendent, 2nd grade	Assistant Superintendent, 1st grade.

S. H. C. HUTCHINSON,
Director-General of Telegraphs.

The 22nd February 1906.

No. 99.—Offices reported opened and closed during the week ending 17th of February 1906.

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Kadumbur	Madras	13th February	Opened.
Kyaunggon	Burma	16th February	Ditto.
Mahrauli	Punjab	15th February	Ditto.
	Railway Telegraph Offices.		
Bunderkhal	Assam Bengal Railway	5th February	Opened.
Raisi	Oudh and Rohilkhand Railway	15th February	Ditto.
Saharanpur Loco Depôt	Ditto	15th February	Ditto.
Sitanagaram	Madras Railway	15 February	Closed.

A. L. H. PALMER,
Offg. Director, Traffic Branch.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 20th February 1906.

No. 547-*Ap*.—Babu Mahendra Nath Lahiri, B.A., superintendent of post offices, 4th grade, is granted leave on medical certificate for 3 months, with effect from the 29th January 1906.

The following officiating appointments are made during his absence on leave on medical certificate, or until further orders :—

Mr. J. S. Nelson, superintendent of post offices, 5th grade, to act in the 4th grade.

Syed Mahomed Baker Hussain, M. A., to act in the 5th grade.

The 21st February 1906.

No. 563-*Ap*.—Mr. C. J. Hogg, superintendent of post offices, 1st grade, and officiating as deputy inspector general, railway mail service, is granted, under Articles 233, 260 and 338 of the Civil Service Regulations, privilege leave for 3 months combined with furlough out of India for 9 months, with effect from the 12th February 1906.

A. U. FANSHAWE.
Director-General of the Post Office of India.

ACCOUNTANT GENERAL, PUNJAB.

Distribution Statement of the Receipts in the North-West Frontier Province for December 1905 and of the Budget Estimate for the year 1905-05.

Revenue and Receipts.	Budget, 1905-06.			Receipts in December 1905.	Receipts from 1st April to 31st December 1905.		
	Imperial.	Local.	Total		Imperial.	Local.	Total.
	R	R	R	R	R	R	R
I.—Land Revenue	18,33,000	49,000	18,82,000	1,67,342	10,79,984	40,506	11,20,490
II.—Opium	8,000	...	8,000	340	5,474	...	5,474
IV.—Stamps	3,91,000	...	3,91,000	22,042	2,87,708	...	2,87,708
V.—Excise	2,06,000	...	2,06,000	15,969	1,55,592	...	1,55,592
VI.—Provincial Rates	2,000	3,08,000	3,10,000	49,908	14,540	2,05,960	2,20,500
VII.—Customs	...	...	...	...	...	...	...
VIII.—Assessed Taxes	1,15,000	...	1,15,000	6,916	94,968	...	94,968
IX.—Forest	95,000	...	95,000	1,281	68,338	...	68,338
X.—Registration	31,000	...	31,000	1,232	17,955	...	17,955
XI.—Tributes from Native States	...	...	...	...	...	...	...
XII.—Interest	8,000	...	8,000	...	4,044	...	4,044
XIII.—Post Office	...	...	...	...	...	1,476	1,476
XVIA.—Law and Justice—Courts of Law	1,08,000	...	1,08,000	6,819	72,472	...	72,472
XVIB.— Do. do. —Jails	17,000	...	17,000	1,243	11,991	...	11,991
XVII.—Police	86,000	1,000	87,000	5,164	63,038	952	63,990
XIX.—Education	...	4,000	4,000	366	27	3,137	3,164
XX.—Medical	6,000	2,000	8,000	102	1,249	275	1,524
XXI.—Scientific and other Minor Departments	...	3,000	3,000	122	205	2,215	2,420
XXII.—Receipts in aid of Superannuation, etc.	12,000	...	12,000	846	7,693	...	7,693
XXIII.—Stationery and Printing	9,000	...	9,000	1,773	7,585	...	7,585
XXV.—Miscellaneous	92,000	21,000	1,13,000	6,711	49,381	9,794	59,175
XXIX.—Irrigation—Major Works, Direct Receipts	50,000	...	50,000	...	...	...	...
XXX.—Irrigation—Minor Works and Navigation	...	14,000	14,000	—735	...	3,542	3,542
XXXII.—Civil Works	1,08,000	8,000	1,16,000	8,158	92,906	6,873	99,779
TOTAL REVENUE AND RECEIPTS	31,77,000	4,10,000	35,87,000	2,95,599	20,35,150	2,74,730	23,09,880
Add—Debt Accounts	...	...	...	93,37,152	...	...	3,57,97,266
TOTAL	...	...	...	96,32,751	...	...	3,81,07,146
Opening Cash Balance	...	...	...	(a) 10,77,983	...	...	(b) 13,34,187
GRAND TOTAL	...	...	...	1,07,10,734	...	...	3,94,41,333

(a) On 1st December 1905. (b) From 1st April 1905.

OFFICE OF ACCT. GENL., PUNJAB,
LAHORE:
The 19th February 1906.

W. H. MICHAEL,
Accountant-General, Punjab.

ACCOUNTANT GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for December 1905 and of the Budget Estimate for the year 1905-06.

EXPENDITURE.	Budget Estimate for 1905-06.			Disbursements in December 1905.	Disbursements from 1st April to 31st December 1905		
	Imperial.	Local.	Total.		Imperial.	Local.	Total.
	R	R	R	R	R	R	R
1.—Refunds and Drawbacks	18,000	...	18,000	3,119	14,619	167	14,786
2.—Assignments and Compensations	24,000	...	24,000	8,607	20,150	...	20,150
3.—Land Revenue	5,69,000	1,36,000	7,05,000	58,582	4,65,224	97,788	5,63,012
6.—Stamps	23,000	...	23,000	1,082	8,239	...	8,239
7.—Excise	8,000	...	8,000	612	5,735	...	5,735
10.—Assessed Taxes	1,000	...	1,000	55	595	...	595
11.—Forest	90,000	...	90,000	8,794	68,795	...	68,795
12.—Registration	9,000	...	9,000	633	4,853	...	4,853
13.—Interest on Ordinary Debt	...	...	...	...	...	...	...
14.—Interest on other Obligations	...	...	...	...	...	...	...
15.—Post Office	16,000	9,000	25,000	1,655	12,640	486	13,126
18.—General Administration	2,55,000	29,000	2,84,000	21,048	1,87,764	13,376	2,01,140
19A.—Law and Justice—Courts of Law	5,05,000	...	5,05,000	39,267	3,58,693	...	3,58,693
19B.— Do. do. —Jails	1,07,000	...	1,07,000	5,670	78,204	...	78,204
20.—Police	11,59,000	1,000	11,60,000	82,665	8,05,208	556	8,05,764
22.—Education	56,000	60,000	1,16,000	6,369	34,012	43,439	77,451
23.—Ecclesiastical	47,000	...	47,000	1,999	26,311	...	26,311
24.—Medical	95,000	35,000	1,30,000	11,436	72,132	26,249	98,381
25.—Political	25,88,000	...	25,88,000	2,43,501	18,80,808	...	18,80,808
26.—Scientific and other Minor Departments	13,000	19,000	32,000	2,263	11,123	11,151	22,174
27.—Territorial and Political Pensions	60,000	...	60,000	8,178	44,171	...	44,171
28.—Civil, Furlough and Absentee Allowances	...	...	...	...	...	...	...
29.—Superannuation Allowances and Pensions	1,16,000	1,000	1,17,000	12,481	91,184	477	91,661
30.—Stationery and Printing	74,000	2,000	76,000	4,731	41,470	807	42,277
32.—Miscellaneous	17,000	15,000	32,000	3,113	9,089	8,690	17,779
33.—Famine Relief	...	...	...	...	...	...	...
42.—Major Works—Working Expenses	...	...	...	...	...	...	...
43.—Minor Works and Navigation	11,000	6,000	17,000	956	2,174	3,783	5,957
45.—Civil Works	27,000	1,02,000	1,29,000	3,466	11,334	46,668	58,002
TOTAL EXPENDITURE	58,88,000	4,15,000	63,03,000	5,30,282	42,54,527	2,53,537	45,08,064
Add—Debt Accounts	...	...	...	92,65,208	...	...	3,40,18,025
TOTAL	...	...	...	97,95,490	...	...	3,85,26,089
Balance on 31st December 1905	...	...	...	9,15,244	...	...	9,15,244
GRAND TOTAL	...	...	...	1,07,10,734	...	...	3,94,41,333

OFFICE OF ACCT. GENL., PUNJAB,
LAHORE:
The 19th February 1906.

W. H. MICHAEL,
Accountant General, Punjab.

CHIEF COMMISSIONER OF BRITISH BALUCHISTAN.

NOTIFICATION.

Quetta, the 17th February 1906.

No. 654-*D*.—In exercise of the powers conferred by section 5 of the Scheduled Districts Act, 1874 (XIV of 1874), and with the previous sanction of the Governor-General in Council, the Chief Commissioner of British Baluchistan is pleased to extend the Reformatory Schools Act, 1897 (VIII of 1897), to British Baluchistan.

By order,

DENYS DES. BRAY,
Secretary to the Chief Commissioner.

CONTRACTS AND REGISTRATION.

NOTIFICATION.

The 23rd February 1906.

No. 6.—The undermentioned officer of the Supply and Transport Corps is granted combined leave to proceed out of India on private affairs under India Army Order No. 64, dated 1st February 1904, and the leave rules of 1886 for the Indian Army, the specified period to count from the date of being struck off duty :—

Captain C. B. Byers, I.A., Supply and Transport Officer, 4th class, for 8 months (the first 60 days being privilege leave). Pension service 17th year commenced 15th May 1905.

H. HAWKES, Major-General,
Director General of Contracts and Registration.

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The amounts within parentheses are for packing and postage.

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

Table showing effect of legislation in the Governor General's Council during 1905. 3*p*. (1*a*.)

List of General rules and orders under Statutes and General Acts in force in British India corrected up to 30th June 1905. R1 8*a*. or 2*s*. 3*d*. (2*a*. 6*p*.)

The Transfer of Property Act, 1882 (IV of 1882) as modified up to the 1st December 1905. As. 15 (2*a*.)

List No. 1 of 1905, dated 31st December 1905, of Addenda et Corrigenda under Statutes and General Acts in force in British India, edition 1905.

HOME DEPARTMENT.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India—Serum-Therapy of Plague in India; Reports by Mr. W. M. Hafekine, C.I.E., and various officers of the Plague Research Laboratory, Bombay. Edited with an introduction by Lieutenant-Colonel W. B. Bannerman, M.D., B.Sc., F.R.S.E., I.M.S. New series, No. 20. Super Royal 4-to. Board. 14*a*. or 1*s*. 4*d*. (3*a*.)

List of the more important Libraries in India. Foolscap. Stitched. 8a. or 9d. (1a.)

Memorandum on the Age Tables and Rates of Mortality of the Indian Census, 1901. By G. F. Hardy, Esq. Foolscap. Board. 12a. or 1s. 2d. (3a.)

Quarterly List of Officers in the Departments of the Government of India. January to March 1906. Foolscap. Paper cover. 4a. or 5d. (1a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on the Standardisation of Anti-Typhoid Vaccine. By Captain G. Lamb, M.D., I.M.S., and Captain W. C. B. Forster, M.B., D. P. H., I.M.S. New series, No. 21. Super Royal 4-to Board. 6a. or 7d. (3a.)

Report on Epidemic Cerebro-Spinal Meningitis in India. By Captain C. J. Robertson-Milne, M.B., I.M.S. Royal 8vo. Board. R1 or 1s. 6d. (2a. 6p.)

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" No. 2. 1905 @ R1.

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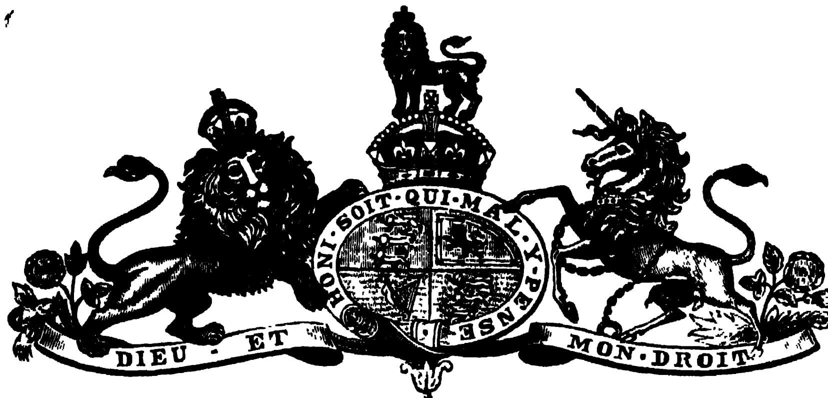
LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST July TO 31st December 1905.

Monthly Weather Review, January to June 1905. (Illustrated by 8 plates) Quarto. Paper cover. R1 per month.

Monthly Weather Review, July, 1905. (Illustrated by 8 plates) Quarto. Paper cover. Re. 1.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 17th February 1906.

Records of The Geological Survey of India, Volume XXXIII, Part I. By Director, Geological Survey of India, R 1.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 24, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

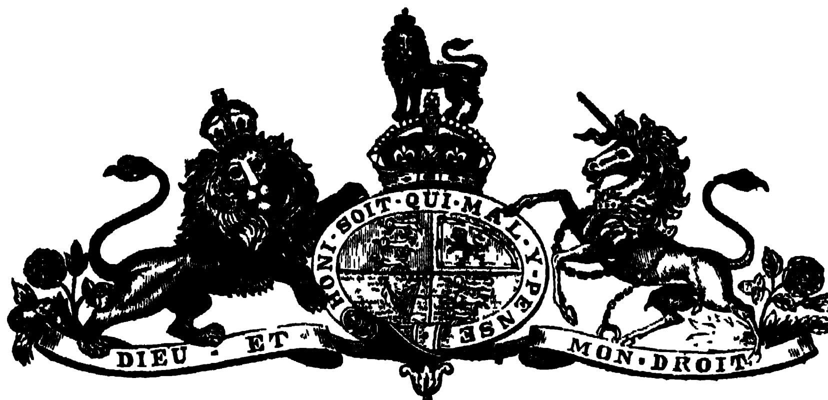
Estate W. T. Blanford, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late William Thomas Blanford, who died at 72, Bedford Gardens, Campden Hill, Middlesex, on the 23rd June 1905. Letters of Administration to whose Estate have been grant d to George Roberts Johnston, Esq., of Messrs. Grindlay and Co., Calcutta, are required to send in the same in or before 30th March next to the said Messrs. Grindlay and Co., after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said security or property to the said Administrator whose receipt alone is valid for the same.

GEORGE ROBERT JOHNSTON,
Administrator to Estate W. T. Blanford, deceased.

CALCUTTA,
15th February 1906.



SUPPLEMENT TO

The Gazette of India.

No. 8.} CALCUTTA, SATURDAY, FEBRUARY 24, 1906.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs., on Thursday, the 22nd February 1906, based on the India Daily Weather Reports of the period.

The unsettled rainy weather which set in over northern India last week, has continued and intensified during the week under review, when almost the whole of the northern half of the Indian region received more or less heavy rain.

The Bay Islands, the Burma Coast, the Jubbulpore sub-division, the West Satpuras division and the Peninsular divisions are the only rainless areas this week, and where rain has been received it has been generally in considerable excess of the average.

On the 16th general rain was reported from all parts of northern India, except the West Satpuras and Sind, the fall having been especially heavy over west Bengal and the Delhi, Meerut and Roorkee districts, where the fall for the 24 hours varied between one and four inches. On the 17th the rainfall was still general over Bengal, but in upper India the area had contracted and was mainly confined to the submontane districts. The falls were also less heavy than on the preceding day. The reports of the 18th showed that a further contraction had occurred, rain having been mainly light and confined to Deltaic Bengal and Orissa and the submontane stations of the north Punjab. On this day a wholly exceptional fall of over three inches of rain was reported from Calcutta. On the 19th rain again extended. The fall, though on the whole light or moderate, was fairly general over Bengal and Assam, while scattered showers, generally measuring about one quarter of an inch, were reported from several stations in the United Provinces, the Punjab and the North-west Frontier Province. On the 20th only scattered showers were reported from the north-east, but rain was general along the foot of the hills in the north-west from Roorkee to Peshawar. On the 21st a deep storm was entering north-west India across the Indus Valley and rain was falling over Sind and Rajputana. This storm drew moist winds from the Indian seas into its circulation, and the reports of the 22nd showed general rain over northern India, from Patna and Burdwan westward to the Indus. The falls were

heaviest in the north-west where at several stations amounts of between one inch and two and a half inches were reported. Throughout nearly the week snow has fallen almost daily at the stations on the West Himalayas, a total of about seven feet having been received at Murree and of two feet nine inches at Simla during the week.

The rainfall table shows that the week's fall has been excessive in practically all the divisions which received rain. The week's fall exceeded two inches in the Calcutta and Lahore sub-divisions and the North-West Dry division, three inches in the Bahraich, Burdwan and Ranchi sub-divisions, and four inches in the Simla and Ludhiana sub-divisions. This heavy, general rain has completed the change in the seasonal conditions which had commenced last week, and the rainfall of the present cold weather now exceeds the normal in all places, except the Jubbulpore, Jhansi, Calicut and Madura sub-divisions and the West Satpuras and East Coast (south) divisions.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 22nd February 1906.			Rainfall data from 1st December 1905 to 22nd February 1906.			Seasonal percentage departure from normal.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9	10
		Inches.	Inches.	Inches.	Inches.	Inches.	Inches.		
1(a). Bay Islands .	Port Blair .	0	0·08	—0·08	15·01	8·00	+ 7·01	+ 88	+ 90
1. Burma Coast (Rangoon).	...	0·04	0·11	—0·07	1·56	0·93	+ 0·63	+ 68	+ 85
*2. Burma Wet (Bhamo)	...	0·34	0·11	+0·23	1·96	0·80	+ 1·16	+145	+135
3. Burma Dry (Mandalay).	...	0·09	0·04	+0·05	1·50	0·52	+ 0·98	+188	+194
4. Delta of Bengal .	Narayanganj	1·45	0·48	+0·97	2·96	1·91	+ 1·05	+ 55	+ 6
	Calcutta .	2·46	1·34	+1·12	4·57	2·34	+ 2·23	+ 95	+111
5. Brahmaputra Valley (Sibsagar).	...	1·05	0·33	+0·72	3·47	2·22	+ 1·25	+ 56	+ 28
6. Himalayas and Sub-Himalaya, East.	Dinajpur .	0·99	0·15	+0·84	1·59	1·14	+ 0·45	+ 39	— 39
	Darbhanga .	1·27	0·12	+1·15	1·90	1·26	+ 0·64	+ 51	— 45
	Bahraich .	3·19	0·11	+3·08	4·28	2·11	+ 2·17	+103	— 46
7. Indo-Gangetic Plain, East.	Burdwan .	3·85	0·27	+3·58	7·34	1·07	+ 6·27	+586	+336
	Patna .	1·19	0·15	+1·04	2·69	1·24	+ 1·45	+117	+ 38
8. Himalayas and Sub-Himalaya, West.	Simla .	4·82	0·76	+4·06	13·03	6·92	+ 6·11	+ 88	+ 33
	Ludhiana .	4·16	0·45	+3·71	6·45	4·40	+ 2·05	+ 47	— 42
9. Indo-Gangetic Plain, West.	Cawnpore .	1·61	0·10	+1·51	1·89	1·67	+ 0·22	+ 13	— 82
	Lahore .	2·07	0·22	+1·85	2·57	2·39	+ 0·18	+ 8	— 77
10. N.-W. Dry Area (Bikaner).	...	2·10	0·17	+1·93	4·02	1·69	+ 2·33	+138	+ 26
11. Baluchistan (Quetta)	...	1·02	0·34	+0·68	8·61	4·16	+ 4·45	+107	+ 99
12. East Coast, North	Waltair .	0·73	0·09	+0·64	1·65	1·39	+ 0·26	+ 19	— 29
	Cuttack .	1·69	0·32	+1·37	4·03	1·41	+ 2·62	+186	+115
13. East Satpuras .	Ranchi .	3·11	0·34	+2·77	7·39	1·25	+ 6·14	+491	+370
	Raipur .	0·69	0·08	+0·61	1·78	0·91	+ 0·87	+ 96	+ 31
	Jubbulpore .	0·05	0·09	—0·04	1·04	1·47	— 0·43	— 29	— 28
14. Central India Plateau	Jhansi .	0·32	0·09	+0·23	0·90	1·63	— 0·73	— 45	— 62
	Jaipur .	0·80	0·05	+0·75	0·93	0·89	+ 0·04	+ 4	— 85
	Indore	0·78	0·09	+0·69	1·18	0·62	+ 0·56	+ 90	— 25
15. West Coast . .	Calicut .	0·11	0·21	—0·10	2·22	3·40	— 1·18	— 35	— 34
	Bombay .	0·03	0·01	+0·02	0·31	0·18	+ 0·13	+ 72	+ 65
16. Gujarat .	Ahmedabad	0·13	0	+0·13	0·30	0·21	+ 0·09	+ 43	— 19
	Rajkot .	0·45	0·01	+0·44	1·09	0·20	+ 0·89	+445	+237
17. West Satpuras (Akola).	...	0	0·04	—0·04	0·36	0·92	— 0·56	— 61	— 59
18. Deccan . .	Bellary .	0	0·01	—0·01	1·23	0·59	+ 0·64	+108	+112
	Bijapur .	0	0·02	—0·02	0·85	0·38	+ 0·47	+124	+136
	Hyderabad	0	0·04	—0·04	2·34	0·25	+ 2·09	+836	+1014
19. South India . .	Mysore .	0	0·08	—0·08	0·66	0·40	+ 0·26	+ 65	+106
	Madura .	0	0·30	—0·30	1·72	3·62	— 1·90	— 52	— 48
20. East Coast, South (Madras).	...	0	0·19	—0·19	5·28	11·51	— 6·23	— 54	— 53

W. L. DALLAS,
for Meteorological Reporter to the Government of India
and Director General of Indian Observatories.

J. WILSON,
Secretary to the Government of India.

SIMLA,
The 22nd February 1906.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 17th February 1906.

Burma.—Slight rain fell in Bhamo and Katha during the week. Reaping of wet weather paddy is completed in Maubin and Mergui and threshing and winnowing have been completed in four more districts and are progressing in others. Sowing of dry weather paddy continues. Reaping of sessamum is completed in Pakokku. Gathering of ground-nuts is completed in the Natmauk township of Magwe and that of peas has commenced in the Yinmabin sub-division of Lower Chindwin. Prospects generally continue good. The price of paddy has fallen considerably in Mergui and slightly in Bassein and has risen slightly in six districts.

Eastern Bengal and Assam.—The weather is cloudy. Slight to moderate rain fell in all districts during the week. Pruning of tea is in progress. The prospects of the crops are generally fair. Lands are being prepared for early rice and jute. Fodder is insufficient in parts of Bogra, Sylhet, and the Khasi and Jaintia Hills. The prices of common rice are :—Tezpur 11 ; Rampur Boalia and Silchar 10½; Sibsagar, Barisal, Chittagong, Rangamati and Gauhati 10 ; Bogra and Sylhet 9¾ ; Dinajpur $\frac{9}{16}$; Rangpur 9½ ; Pabna and Mymensingh 9⅜ ; Jalpaiguri, Malda, Dacca, Dhubri, Nowgong, Dibrugarh, and Tura 9 ; Faridpur 8½ to 9 ; Comilla and Noakhali 8½ seers per rupee.

Bengal.—Rain was general and for the most part heavy all over the Province except in Saran, Champaran, Muzaffarpur and Darbhanga, where the fall was light to moderate. The heavy rain of the week has adversely affected the spring crops to some extent, especially the pulses that are in pod. An area of about 30 square miles in the district of Monghyr was affected by the hailstorm of the 22nd January last, and the loss of the spring crops in this area is estimated at about 46 per cent. Hail is also reported this week from Sambalpur and Palamau. Prospects of spring crops are otherwise fair. Fodder is still insufficient in parts of the Darbhanga district. Water-supply is plentiful. The price of common rice has risen in ten districts and has fallen in two. It continues high in most of the districts of the Burdwan and Presidency Divisions and also in Monghyr and Purnea.

United Provinces.—Light to heavy rain has fallen during the week throughout the Provinces and the weather continues cloudy in many districts. Damage by hail or rain is reported from parts of Farrukhabad, Rae Bareli, Fyzabad, Ballia, Gorakhpur, and Banda, but the crops generally have been benefited by the rainfall and the prospects of the spring crops are greatly improved. Fodder is still scarce in Bundelkhand and in parts of Bulandshahr, Muttra, Agra, Etawah, Unao and Cawnpore. Prices continue high but have fallen or are falling in ten districts and show no tendency to rise in any of the others except Farrukhabad, Fyzabad, Benares, Basti, Gorakhpur and Jhansi. The total number of persons on relief at the end of the week was 143,000.

The weekly report on the famine and scarcity is as follows:—The rainfall in distressed districts was as follows :—Jalaun 23, Jhansi 29, Hamirpur 56, Cawnpore 65, and Muttra 84 cents. It will benefit crops which have survived and provide some fodder and water for the cattle, but has come too late to do much good now. Cattle are still being sold in large numbers in Jalaun. Prices remain high and show no tendency to fall at present. Effects of privation among children is occasionally observable, but the condition of the people generally is fair and the death rate normal. The numbers on relief continue to rise and are now as follows :—Workers Jalaun 47,000, Jhansi 15,000, Muttra 9,000, Cawnpore 10,000, Hamirpur 12,000 ; on gratuitous relief Jalaun 29,000, Jhansi 11,000, Muttra 5,000, Cawnpore 1,000, Hamirpur 4,000, total, on works 93,000, on gratuitous relief 50,000, grand total 143,000.

Punjab.—There was good rain all over the Province during the week. The prices of food grains show a general downward tendency in consequence of the improved prospects of the spring harvest. Sowings of extra spring crops continue. Ploughings for sugarcane have begun in various districts. Both irrigated and unirrigated crops have benefited greatly by the recent rain; unirrigated crops are now in a satisfactory condition except in the south-eastern districts of the Delhi Division. This rain will also facilitate ploughings for the autumn crop. Locusts appeared in Hissar, Lahore, and Multan damaging the crops slightly in Multan. Fodder is still scarce in all districts except Rawalpindi, Lyallpur, and Multan; leaves of trees, prickly shrubs, heads of sugarcane, etc., are being used as fodder. Green fodder is available in Jullundur, Amritsar, Lahore, and Shahpur. Grass should be plentiful everywhere in two or three weeks. The canal supply is still poor in Delhi.

The weekly report on the scarcity is as follows:—The daily average number of workers employed on four famine works in the Rohtak District has fallen to 3,279 against 3,437 last week. A test work opened in Gurgaon has attracted no labourers.

North-West Frontier Province.—Good rain averaging in Hazara two inches and 60 cents, Peshawar one inch 66 cents, Kohat one inch 28 cents, Bannu 93 cents, and Dera Ismail Khan one inch 79 cents, has fallen all over the Province during the week and has done much good to the standing spring crops. The weather is still cloudy. The state of both irrigated and unirrigated crops is generally good throughout. In Bannu locusts appeared in some villages of the Marwat tahsil but passed on without doing any damage. Water-supply is ample and there has been some irrigation from hill torrents in Dera Ismail Khan. Fodder is sufficient except in the Daman tract of Dera Ismail Khan. Prices are stationary except gram which is from 14 to 19 seers per rupee.

Jammu.—There was heavy rain during the week. Prices are stationary. Prices:—wheat 13 to 22 and maize 16 to 34 seers per rupee. The condition of the standing crops is good. Fodder is sufficient. The recent rain has been beneficial to the standing crops.

Kashmir.—The weather is cloudy and cold. Prices are stationary.

Rajputana.—There was general rain throughout the Province varying from five cents in Sirohi and Merwara to 79 cents in Bharatpur. The standing crops have benefited in Marwar, Alwar, Bharatpur, and parts of Jaisalmer. Pasturage and fodder are insufficient in North Mewar, Jaipur, Kishangarh, Alwar, Karauli, Bharatpur, Dholpur, and parts of Marwar, Tonk, and Kotah; in these tracts the condition of cattle is generally poor. Prices have risen by one seer per rupee in Partabgarh and Dholpur, and slightly in Jaisalmer, Sirohi, and Kishangarh. The numbers on famine relief were:—Ajmer-Merwara 53,211; in Native States:—33,011; on test works:—North Mewar 1,981, Shahpura 619, Tonk 1,001, Jaipur 4,277, Alwar 3,419; on gratuitous relief:—North Mewar 429, Tonk 93; grand total 98,141 or an increase of 7,757.

The weekly report on the famine and scarcity is as follows:—Ajmer-Merwara—on works Ajmer 17,540, Merwara 19,629; on gratuitous relief Ajmer 7,414, Merwara 8,628, total 53,211 or an increase of 2,768. Prices:—Ajmer 10⅛, Merwara 10⅝ seers per rupee. Native States:—Marwar on works 4,234, on gratuitous relief 1,742, total 5,976; Kishangarh on works 2,493, on gratuitous relief 2,823, total 5,316; Karauli on works 6,477, on gratuitous relief 2,229, total 8,706; Bharatpur on works 9,119, on gratuitous relief 1,574, total 10,693; Dholpur on works 1,584, on gratuitous relief 736, total 2,320. Prices:—Marwar 11¾, Kishangarh 11½, Karauli 9½, Bharatpur 11¼, Dholpur affected area 10⅛ seers rupee. Prospects have improved in Bharatpur owing to the recent rain.

Central India.—General rain fell throughout the Agency during the week. The irrigation of spring and harvesting of autumn crops are in progress. The standing crops have been a failure total in parts of Gwalior; are fair in Bhopal, Malwa, and Bhopawar; average in Bundelkhand; and indifferent in Baghelkhand. The probable outturn is fair in parts of Gwalior, Bhopal, and Bhopawar; and below average in Baghelkhand, Bundelkhand, and Malwa. The spring crops have been slightly damaged in parts of Gwalior. Agricultural stock is bad in parts of Gwalior and Bundelkhand; and fair in Bhopal. Pasturage is bad in parts of Gwalior and scarce in Bundelkhand. Prices are rising in parts of Gwalior, Bhopal and Malwa; and continue high in Baghelkhand. Opium has been slightly damaged in one pergana of Gwalior, is fair in Bhopal and Bhopawar, and good in Malwa.

The weekly report on the famine and scarcity is as follows:—The position in Gwalior and Bundelkhand is unaltered. Prices of staple food grains vary from 10 to 14 seers per rupee in Gwalior and from 11¾ to 13 seers in Bundelkhand. The numbers on works were:—Gwalior 25,000, on gratuitous relief 5,000, total 30,000; in Orchha, Datia, Samthar, Baoni, Jagirs, Charkhari, Bijawar, Chatarpur, Panna, and Sarila, on works 22,000, on gratuitous relief 3,250, total 25,250, grand total 50,250.

Central Provinces.—The weather has been generally cloudy; light to moderately heavy showers were received in fourteen districts, the heaviest falls being in Chhattisgarh; Bilaspur recorded two inches. Hailstorms have caused some damage to the standing crops in the north of the Sihora tahsil of Jubbulpore, in parts of the Multai tahsil of Betul and in Chhindwara, Bhandara and Bilaspur; the damage to wheat and gram in some villages of the Multai tahsil is estimated at 30 to 60 per cent. of a normal crop. Slight damage has also been caused by cloudy weather in Balaghat and Raipur and by insects to late sown gram in the Brahmapuri tehsil of Chanda. Wheat is reported to be affected with rust in the Boihar tahsil of Balaghat; with these exceptions the winter crops are generally in good condition and harvesting is in progress. In Jubbulpore a full harvest is confidently expected everywhere except in a few villages of the Sihora tahsil. The preparation of

land for autumn sowings has commenced in places. All prices have fallen in Nimar, but a tendency to rise is still noticeable in the northern districts. Wheat has risen in price by 2 seers per rupee in Mandla and now sells there at 8 seers per rupee; gram is dearer by 2½ seers in Seoni and by 2 seers in Amraoti, but is cheaper by 4 seers in Chanda; the price of juar has risen by 3 seers in Buldana; elsewhere prices are steady or fluctuate slightly.

Baroda.—(Report not received).

Bombay.—During the past week rain was general in Sind; slight in Palanpur, Cutch, and Mahi Kantha; and very slight in parts of Gujarat, the Konkan, Khandesh, Nasik, Kathiawar, Baroda and Rewa Kantha. The rain has been beneficial to the standing crops in Sind but elsewhere it was useless. Slight damage by frost is reported from Hyderabad, Panch Mahals, and Baroda to the cotton and spring crops which however continue generally in fair condition except in affected districts. Irrigated crops are also fair except in parts of Ahmednagar. Cotton picking is still in progress in Sind, Gujarat, Karnatak, Kolhapur, and Gujarat States The deficiency of drinking water as already reported in certain districts is being coped with as far as possible with the aid of special grants. The condition of cattle and measures for the supply of fodder and grazing are as reported last week. The price of fodder is two to three times above the normal. Government grass is being taken up readily except in Bijapur and Belgaum. Stocks of food grains are sufficient except in Satara. Prices are 35 to 20 per cent. over the normal in the Deccan and Karnatak and from 10 to 25 per cent. elsewhere. Relief works are in progress in Belguam, Ahmednagar, Bijapur, and the Southern Maratta Country and are being started in Sholapur and Satara. The daily average numbers on relief works for the week ending the 10th instant were:—Ahmednagar 1,868, Bijapur 941, Belgaum 2,657, Kolhapur 240, Sangli 146, total 5,852; dependants Ahmednagar 154, Bijapur 163, Belgaum 589, Kolhapur 28, total 934. The numbers on test works are increasing in Sholapur, Jath, and Aundh; the numbers on the last day of week were:—Sholapur 951, Satara 181, Bijapur 593, Belgaum 139, Jath 181, Aundh 112, total 2,157. Test works are now opened in Poona; one opened in Phaltan did not attract labourers. There is a steady increase in the number of people on gratuitous relief; the numbers are:—Ahmednagar 4,596, Poona 1,166, Sholapur 303, Satara 25, Bijapur 4,125, Belgaum 3,316, Jath 1,007, Daphlapur 51, Aundh 82, Kolhapur 21, total 14,692. One poor-house is being opened in Bijapur. The position is becoming serious in Ahmednagar, Poona, Sholapur, Bijapur, and the Southern Maratta Country States and small cultivators are coming to the end of their resources but as yet are unwilling to work at famine wages Emigration from affected tracts is still decreasing. There is no aimless wandering and no emaciation noticed except in one taluka each of Sholapur, Satara and Belgaum. Charitable Fund Committees are being organised in Bijapur and Belgaum.

Hyderabad.—There was no rain during the week. The spring harvest continues. Late rice is being sown in two taluqs. Crops are generally good. Fodder and water scarcity exists in twenty-nine and sixteen taluqs, respectively. The attendance on road works in the affected taluqs numbered 2,025 persons and in poor-houses at Ashti 34 persons. The price of jowar has risen from half to 4 seers in twenty-five taluqs and fallen from half to 2 in eight taluqs. Prices:—wheat 9½, coarse rice 7½ and jowar 14¾ seers per rupee. The highest price is that of jowar at Ashti, *viz.*, 10½ seers per rupee.

Mysore.—Prices are generally steady. The crops are in fair condition. Prospects in Kolar and Shimoga depend on early rainfall; they are not encouraging in Tumkur but are fair in other districts. Cattle are healthy except in parts of Mysore, Hassan, Kadur, and Chitaldroog. Water and fodder are scanty in parts of Mysore, Shimoga, Hassan, and Chitaldroog.

Coorg.—Picking of coffee and threshing of rice continue. Prices of food grains are normal. Water and fodder are sufficient.

Madras.—The rainfall of the week was fair in Vizagapatam Littoral, and Ganjam; light in the Vizagapatam Agency, Godavari, Kistna, the Nilgiris and Chingleput; but there was no rain elsewhere. Irrigation supplies are insufficient except in parts of the Deccan, the Carnatic, North Arcot, the West Coast districts and the Nilgiris. Ploughing, sowing, weeding, and transplanting are in progress. The standing crops are generally fair, but some in parts of Coimbatore, Tinnevelly, and Malabar require more rain and some in parts of Bellary, Anantapur, Tanjore, and Madura are withering. Harvests continue with outturn poor to normal and bumper. Pasture is sufficient everywhere except in parts of the Circars, the Deccan, Salem, Coimbatore, Madura, Tinnevelly, and South Canara. Fodder is scanty in parts of South Arcot, Salem, Coimbatore, Tanjore, and Madura. The condition of cattle is generally good. The price of rice is stationary in eleven districts; has fallen in ten; and has slightly risen in two. The prices of millets have fluctuated as follows:—ragi is stationary in nine districts; has fallen in six; and has slightly risen in six. Cholam is stationary in three districts; has fallen in six; and has slightly risen in five. Cumbu is stationary in seven districts; has fallen in four; and has slightly risen in four.

Nepal.—Report for the quarter ending the 15th January 1906:—The rainfall for the period was 0·26 inch as compared with 1·40 for the corresponding period last year. The rainfall for the season is not sufficient for the spring crop and more rain is much needed.

November 1905.—Spring sowings were commenced in the Nepal Valleys as well as in the Terai and rice was harvested in the Terai, the outturn was good. Oranges began to ripen in Nepal.

December 1905.—Oranges were plucked in the valleys and hills. The first crop of potatoes was dug and the outturn was very good. Winter vegetables and peas commenced to be sown.

January 1906.—Fields were prepared for sowing the second crop of potatoes. Sugarcane was cut in the hills, the harvest being a normal one.

The health of live stock generally appears to have been good during the period throughout the country. The winter has not yet been so cold as in previous years, there being very little frost this year. Prices of food grains were steady, and the markets were well stocked.

J. WILSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

ESTABLISHMENTS.

RULES RELATING TO THE CONFIRMATION OF MILITARY OFFICERS IN THE BURMA COMMISSION.

Nos. 150—155, dated Calcutta, the 16th February 1906.

RESOLUTION.

(1) No. $\frac{\text{4-Establishments}}{\text{516-521}}$, dated the 3rd July 1896.
(2) Nos. 454—459 (Establishments), dated the 27th May 1897.

Under the rules relating to the confirmation of military officers in Provincial Commissions which were published with the Home Department Resolutions noted on the margin, an officer of the Indian Army who is selected for the Burma Commission is appointed in the first instance on probation for a period of one year, independently of the regulations on the subject of his passing the departmental examinations, and he is not confirmed until this period of probation is over, even though he may pass those examinations entirely at an earlier date. Such an officer may be reverted to military duty if he fails to pass the departmental examination by the lower standard within eighteen months of his appointment to the Commission, and he must be so reverted at the end of three years if he has not passed that examination by the higher standard within that time. Upon passing by the higher standard the probationary officer is confirmed in civil employ.

2. It has been represented to the Government of India that it is not always possible to judge of an officer's fitness for civil duty within a period of twelve months from the date of his first appointment, and the suggestion has been made that the local Government should be at liberty to recommend, on the ground of un fitness for civil employ, the reversion of an officer to military duty at any time before he passes the departmental examinations and qualifies for confirmation.

3. The Governor General in Council approves of this suggestion but doubts whether it goes far enough in the direction of reserving to the local Government discretion to revert to military duty officers who are found unsuitable for civil employment. As the regulations stand there is nothing to prevent an officer who has served for the probationary period of one year from being confirmed in the Commission immediately after he passes the departmental examination by the higher standard. It is possible, however, that an officer with a faculty for acquiring languages who passes by the higher standard in a year or so may, for other reasons which do not then disclose themselves, be quite unfitted for responsible civil work. His Excellency in Council is therefore pleased to order that irrespective of the conditions relating to the passing of departmental examinations the term of probation may be extended, at the discretion of the local Government, to a period not exceeding three years.

4. The Government of India take this opportunity of bringing together the rules on the subject of the confirmation of officers of the Indian Army in a Provincial Commission. Military officers have now ceased to be recruited for the Punjab Commission : nor is it intended to recruit them in the future for service in Assam and Berar. The following rules, which are issued in supersession of the previous rules on the subject, will therefore apply to the Burma Commission only—

(1) An officer of the Indian Army who may hereafter be appointed to the Burma Commission will be appointed in the first instance on probation for a period of one year, independently of the rules which follow on the subject of his passing the departmental examinations ; nor will such officer be confirmed until this period of probation is over, even though he may pass the departmental examinations completely at an earlier date.

(2) Irrespective of the conditions regarding the passing of departmental examinations the local Government will be at liberty, should it consider it necessary or desirable to do so, to extend the term of an officer's probation to a period not exceeding three years.

(3) The officer will be required within eighteen months of his appointment to the Commission to pass the departmental examination by the lower standard.

(4) Should he fail to pass the lower standard examination in eighteen months, he will be liable to be reverted at once to his regiment, but the local Government will, in exceptional cases and on public grounds, have power to retain him

in civil employ notwithstanding his failure to pass by the lower standard within the prescribed time.

(5) An officer who passes the lower standard examination within eighteen months, or who, having failed to pass by this standard within this period, has been retained by the local Government in civil employ, will be required to pass by the higher standard within three years of the date of his joining the Commission. Upon his passing by this standard he may be confirmed, provided that the local Government in exercise of its powers under rule (2) does not consider it necessary further to test his capacity for civil employ. Upon confirmation his name will be struck off the strength of his regiment in accordance with paragraphs 292 (*iv*) and 324, Army Regulations, India, Volume II, with effect from the date of confirmation which should be reported to the Military Secretary to His Excellency the Commander-in-Chief in India.

(6) The services of any officer who fails to pass by the higher standard within three years of the date of his joining the Commission, or who having passed the examination fails to establish to the satisfaction of the local Government his fitness for civil employ within three years of that date, will be immediately replaced by the local Government at the disposal of the Commander-in-Chief in India.

ORDER.—Ordered that a copy of this Resolution be forwarded to the Governments of Burma, the Punjab and Eastern Bengal and Assam, and to the Chief Commissioner, Central Provinces, for information; that a copy be forwarded to the Military Department for information and further necessary action; and that the Resolution be published in the Supplement to the *Gazette of India*.

W. S. MARRIS,

For Secretary to the Government of India

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 22nd February 1906.

The following statement of plague seizures and deaths reported in India during the week ending the 17th February 1906, is published for general information:—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.		Bombay City	B., B. & C. I. & G. I. P.	151	134
	Northern.	Dholera Port		...	...
		Ahmedabad City	B., B. & C. I.	...	...
		Gogo Port		...	...
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	2	2
		Kaira District	„ „	200	110
		Broach Port	„ „	...	...
		Broach District	„ „	21	10
		Mahikantha State	„ „	9	1
		Rewakantha State	„ „	1	2
		Palanpur State	„ „	...	..
		Surat Town and Port	„ „	...	...
		Bulsar Port	„ „	...	...
		Surat District	„ „	...	...
		Panch Mahals District	„ „	37	21
		Jhara Port		...	...
		Utan „	B., B. & C. I. & B.-G.-J.-P.	...	...
		Vesava „	„ „	...	...
		Kolva „	B., B. & C. I.	...	...
		Trombay „	G. I. P.	...	...
		Tarapur „	B., B. & C. I.	...	...
		Manori „	„ „	...	...
		Mahim „	„ „	...	...
		Dhanu „	„ „	...	...
		Bhiwndi „	G. I. P.	...	...
		Aghashi „	B., B. & C. I.	5	1
		Shirgaon „	„ „	...	...
		Bassein „	„ „	2	1
		Kalyan „	G. I. P.	...	...
		Thana „	„	7	5
		Bandra „	„	2	2
		Umbergaon Port	B., B. & C. I.	...	...
		Kon „		...	...
		Thana District	G. I. P. & B., B. & C. I.	1	1
	Central.	Poona City	S. M. & G. I. P.	9	5
		Poona District	„ „	...	...
		Satara „	S. M.	63	43
		Khandesh District		204	137
		Ahmednagar „		21	16
		Nasik „		70	48
		Sholapur Town		1	1
		Sholapur District	G. I. P., S. M. & Barsi	6	5

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND	Southern.	Alibag Port		...	...
		Mora "		...	...
		Panvel "		15	13
		Eshoi "		...	...
		Roha "		...	...
		Ashtami "		...	...
		Revdanda "		...	...
		Kolaba District	G. I. P.	26	17
		Ratnagiri Port		...	...
		Visedrug "		...	...
		Harnai "		...	...
		Rajapur "		...	...
		Vengurla "		...	...
		Jaitapur "		...	...
		Dabhal "		...	...
		Joigad "		...	...
		Deoagad "		...	...
		Ratnagiri District		...	...
		Belgaum "	S. M.	62	53
		Hubli Town		...	...
		Dharwar District	S. M.	65	46
		Karwar Port		...	...
		Kumta "		...	...
		Kanara District		10	8
		Bijapur District		...	...
		Savantvadi State		...	...
	Sind	Karachi Town and Port	N. W.	6	8
		Karachi District	"	6	3
		Hyderabad Town	"	...	...
		Hyderabad District	" & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Sukkar District	"	...	...
		Khairpur State	"	...	...
	Political charges.	Akalkot State		20	18
		Aundh "		...	...
		Phaltan "		...	...
		Tuna Port		...	...
		Mandvi "		...	...
		Mundra "		...	...
		Jukau "		...	...
		Cutch State		...	...
		Cambay "	B., B. & C. I.	...	...
		Savanur "		...	...
		Bhor "		...	..
		Mongrol Port		...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Mahuwa Port		...	...
		Jafrabad "		4	3
		Verawal "		...	...
		Vawania "		...	...
		Kathiawar Agency	B., B. & C. I., Morvi & B.-G.-J.-P.	24	21
		Kolhapur Town	S. M.	9	7
		Kolhapur and Southern Mahratta Country	"	180	124
		Sachin State	B., B. & C. I.	...	...
		Rewakantha State		...	...
		Dharampur State		...	...
		Srivardhan Port		...	...
		Murud "		...	...
		Barimandla "		...	...
		Nandgaon "		...	...
		Majagoan "		...	...
		Rajapuri "		...	...
		Janjira State		1	1
		Velan Port		...	...
		Dwarka "		...	...
		Baroda City	B., B. & C. I.	6	3
		Bet Port		...	...
		Baroda State	B., B. & C. I	79	70
		Satara "		...	...
		Jath "		...	...
		Surat "	B., B. & C. I.	...	...
		Aden		...	...
			TOTAL	1,325	940
Madras Presidency.	...	Salem Town	Madras	...	...
		Salem District	"	5(a)	...
		Anantapur District	"	1(a)	1(a)
		Bellary Town	"	...	...
		Bellary Cantonment	S. M.	...	...
		Bellary District	" & Madras	12(b)	13(c)
		Coimbatore Town	Madras	...	...
		Coimbatore District	" S. I. & Nilgiri	6(b)	5(b)
		North Arcot "	S. I. & Madras	2	2
		Madras City	?	14	8
		South Arcot District	S. I. & Madras	1	1
		Kurnool "	"	...	...
		Nilgiris "		4(c)	3(b)
		Cuddalore Port	"	...	...
		Mangalore Port		6	2
		Tinnevelly District ?	"	...	...
		Malabar "	Madras	...	...
		Cuddapah "		...	...

(a) Imported. (b) Two imported. (c) One imported

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Madura District	...	...	...
		Vizagapatam Port	...	...	...
		Vizagapatam District	...	...	...
		Ganjam District	...	...	...
		Ermala Port	...	...	...
		South Canara District	...	...	...
		Chingleput District	S. I. & Madras	...	...
		Godavari "	Madras	...	...
		Cannanore Port	...	...	...
		Tanjore District	S. I.	...	...
		Trichinopoly "	...	...	...
		Cochin State	...	...	...
		Bimlipatam Port	...	...	...
		Calingapatam Port	...	...	...
		Coconada "	...	...	...
		Gopalpore "	...	...	...
			TOTAL	51	35
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	32	32
		Jessore District	B. C.	...	...
		Murshidabad District	"	...	...
		Khulna District	"	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
		Burdwan "	E. I.	...	...
		Howrah Town	...	(a)3	(a)3
		Howrah District	E. I.	...	...
		Hooghly District	"	...	...
		Birbhum "	"	...	...
		Bankura "	B. N.	...	...
	Patna	Champaran District	B. & N.-W.	25	[illegible]2
		Chapra Town	"	...	...
		Saran District	"	404	369
		Gaya Town	E. I.	63	63
		Gaya District	"	168	107
		Musaffarpur District	B. & N.-W.	1[illegible]9	112
		Musaffarpur Town	"	...	...
		Darbhanga Town	...	142	121
		Darbhanga District	B. & N.-W.	410	342
		Shahabad	E. I.	239	177
		Patna City	"	130	130
		Dinapore	"	...	...
		Patna District	"	538	408
	Bhagalpur	Monghyr Town	"	120	120
		Monghyr District	"	253	218
		Bhagalpur Town	"	76	52
		Bhagalpur District	" & B. & N.-W.	5	5
		Sonthal Parganas District	"	4	...

(a) One imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BENGAL.	Chota Nagpur	Palamau District		29	16
		Gangpur State		...	...
		Manbhum District		3	3
		Purulia		...	...
		Singhbhum District	E. I.	...	...
		Hazaribagh "	"	...	...
	Orissa	Cuttack District	B.-N. R.	...	...
			TOTAL	2,773	2,300
EASTERN BENGAL AND ASSAM.	Rajshahi	Pabna District	B. N.	...	...
	Dacca	Dacca Town		...	...
		Faridpur District	B. N.	...	...
			TOTAL	...	...
UNITED PROVINCES.	Meerut	Meerut City	N. W.	...	...
		Meerut Cantonment	"	...	...
		Meerut District	" O. & R. & E. I.	...	...
		Muzaffarnagar City	"	...	...
		Muzaffarnagar District	"	61	61
		Aligarh City	E. I. & O. & R.	...	...
		Aligarh District		...	...
		Saharanpur City		10	5
		Hardwar Union	O. & R. & N. W.	...	...
		Roorkee Town	" "	...	...
		Saharanpur District	" "	49	26
		Bulandshahr "	E. I. & O. & R.	5	5
		Dehra Dun "	B. & N. W. & O. & R.	...	1
	Agra	Etawah City	E. I.	...	...
		Etawah District	"	22	22
		Fatehgarh	B., B. & C. I.	...	...
		Farrukhabad Town	" "	...	...
		Farrukhabad District	" "	46	35
		Mainpuri "	E. I.	3	2
		Agra City	B., B. & C. I., G. I. P. & E. I.	...	...
		Agra District	" " "	...	...
		Etah "		5	5
		Hathras City		...	...
		Muttra District		...	...
		Muttra City		...	...
	Rohilkhand	Bareilly City	R. & K. & O. & R.	1	1
		Bareilly District	" "	17	12
		Shahjahanpur District	" "	24	30
		Shahjahanpur City	" "	...	...
		Budaun District		...	...
		Bijnor Town		...	...
		Bijnor District	O. & R.	145	142
		Moradabad City		...	...
		Moradabad District		41	38
		Pilibhit District		16	15

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
United Provinces.	Allahabad	Allahabad City	E. I.	26	26
		Allahabad District	„ & O. & R	10	10
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.).	124	125
		Cawnpur District	„ „ „ „	30	30
		Fatehpur „	E. I.	32	25
		Banda „	G. I. P. (I. M. Sec.) & E. I. R.	...	...
		Jhansi City	„ „	13	13
		Jhansi District	G. I. P. (I. M. Sec.)	...	...
		Hamirpur „	„ („)	...	...
		Jalaun „	„ („)	...	...
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	„ „	10	10
		Benares District	„ „ „ & E. I.	23	21
		Ballia „	„	178	171
		Jaunpur City	O. & R.	...	...
		Jaunpur District	„ & B. & N. W.	30	29
		Ghazipur „	E. I. & B. & N. W.	40	37
		Mirzapur City	„	...	...
		Mirzapur District	„ & O. & R.	...	...
	Gorakhpur	Azamgarh City	„ „	...	...
		Azamgarh District	„ „	230	218
		Gorakhpur City	„	63	61
		Gorakhpur District	„	159	136
		Basti District	„	141	88
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		...	...
	Lucknow	Unao District	O. & R., & B. & N. W.	121	78
		Lucknow City	„ „ & R. K.	7	5
		Lucknow District	„ „	30	30
		Hardoi „	„	46	42
		Rae Bareli „	„	22	21
		Sitapur „	„	19	7
		Kheri „		15	13
	Fyzabad	Bahraich District	B. & N. W.	50	39
		Gonda „	„	22	15
		Partabgarh „	O & R.	27	27
		Sultanpur „	„	33	21
		Ajodhia „	„	...	...
		Fyzabad City	„	...	...
		Fyzabad District	„	18	19
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	„ & O. & R.	233	218
			TOTAL	2,217	1,935

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB	Delhi	Gurgaon District	B., B & C. I.	...	...
		Hissar „	„ & N. W.	5	6
		Karnal „	E. I.	180	189
		Simla „	S K.	...	...
		Delhi „		...	...
		Ambala „	N. W. & E. I.	16	16
		Rohtak „	N. W.	61	54
		Ludhiana District	N. W.	72	35
	Jullundur	Jullundur „	„	9	9
		Hoshiarpur „		101	98
		Ferozepur „	N. W.	28	21
		Kangra „		...	...
	Lahore	Amritsar City		44	37
		Amritsar District	N. W.	23	13
		Gurdaspur „	„	1[illegible]0	134
		Lahore City	„	...	...
		Lahore District	„	10	8
		Gujranwala District	„	36	37
		Sialkot „	„	74	78
		Montgomery „	„	...	...
	Rawalpindi	Rawalpindi District	„	...	...
		Gujrat „	„	5	2
		Shahpur „	„	...	...
		Attock	„	...	...
		Jhelum	„	...	...
	Multan	Lyallpur District	„	...	...
		Mianwali „	„	...	...
		Patiala City	Rajpura-Bhatinda (N. W. Ry.).	...	...
		Patiala State	N. W., E. I., B., B. & C.I. & J.B.	105	93
		Kapurthala State		18	13
		Nalagarh State		...	...
		Jind „		3	2
		Kalsia „		17	10
		Nabha „		...	...
			TOTAL	946	855
BURMA	Pegu	Rangoon Town		33	32
		Pegu District		...	...
		Tharrawady District		10	9
		Prome „		...	...
		Hanthawaddy District		5	2
	Irrawaddy	Bassein		8	6
		Maubin District		...	...
		Henzada „		17	17
		Pyapon „		...	...
		Myaungmya „		...	...
	Tenasserim	Toungoo District		4	3
		Moulmein Town		12	11
		Tavoy District		...	...
		Thaton „		...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
	Mandalay	Mandalay District	. . . .	87	84
	Sagaing	Lower Chindwin District	. . . .	1	1
		Sagaing "	. . . .	...	...
	Meiktila	Myingyan "	. . . .	1	1
		Yamethin "	. . . .	8	8
		Meiktila "	. . . .	54	50
			TOTAL	240	224
CENTRAL PROVINCES (INCLUDING BERAR).	Nagpur	Nagpur City	B. N. & G. I. P.	491	469
		Nagpur District	"	59	42
		Wardha Town	G. I. P.	5(c)	3(c)
		Wardha District	"	7(d)	4(b)
		Kamptee Cantonment	. . . . .	...	...
		Kamptee Town	. . . .	8	6(c)
		Chanda Town	. . . .	...	...
		Chanda District	G. I. P.	...	...
		Bhandara Town	B. N.	...	...
		Bhandara District	"	4(c)	5(a)
		Balaghat "	"	...	...
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur	Jubbulpore Town	. . . .	...	...
		Jubbulpore Cantonment	. . . .	...	...
		Jubbulpore District	E. I. & G. I. P.	12	7
		Damoh Town	G. I. P. (I. M. Sec.)	...	
		Damoh District	" (")	...	...
		Saugor Cantonment	" (")	...	...
		Saugor Town	" (")	...	...
		Saugor District	" (")	.	...
		Seoni "	B. N.	...	...
	Nerbudda	Mandla District	"	...	...
		Burhanpur Town	. . . .	...	...
		Nimar District	G. I. P. & B., B. & C. I.	2	2
		Hoshangabad Town	"	...	...
		Hoshangabad District	"	...	..
		Narsingpur Town	"	...	...
		Narsingpur District	"	...	...
		Chhindwara "	B. N.	6	6
		Khandwa Town	B., B. & C. I & G. I. P.	...	...
	Chhattisgarh	Drug Town	. . . .	1(b)	1(b)
		Betul District	. . . .	...	...
		Bilaspur Town	B., B. & C. I. & G. I. P.	...	...
		Bilaspur District	"	...	...
		Raipur "	"	...	...
		Raipur Town	. . . .	...	...
	Berar	Sambalpur District	B., B. & C. I. & G. I. P.	...	...
		Akola Town	. . . .	...	...
		Akola District	I. P.	123(c)	95(c)
		Buldana Town	"	...	...

(a) Two imported. (b) Imported. (c) One imported. (d) Four imported.

C

Presidency or Province	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	Berar—*contd.*	Buldana District	G. I. P.	273	181
		Yeotmal Town		...	...
		Wun District	G. I. P.		..
		Basim „	„		.
		Amraoti „	„	3	1
		Amraoti Town		..	...
		Ellichpur District		...	...
			TOTAL	994	822
MYSORE STATE.	...	Bangalore Civil and Military Station	S. M. & Madras	59	36
		Bangalore City	„ „	10	9
		Bangalore District	„ „	7	2
		Mysore City	„ „	...	...
		Mysore District	„ „	1	1
		Kolar „	Madras & S. M.	2	1
		Kolar Gold Fields	„	10	11
		Tumkur District	S. M.	2	1
		Shimoga „	„	40	17
		Chitaldrug „	„	2	2
		Kadur „	„		...
		Hassan „	„	...	...
			TOTAL	133	80
HYDERABAD STATE.	...	Aurangabad District	N. G. S.	56(a)	45(a)
		Bir „			...
		Hyderabad „	N. G. S.	...	
		Indur „	„		
		Bidar „		...	...
		Atrafi Balda		...	...
		Usmanabad District	G. I. P. & Barsi	49 }	33 }
		Lingsagur „	S. M.	... } (a)	... } (a)
		Parbhani „	N. G. S.	4 }	6 }
		Raichur „	G. I. P. & Madras		...
		Gulburga „	„ & N. G. S.	...	..
		Nander „	N. G. S.		...
			TOTAL	109	84
CENTRAL INDIA.	...	Indore City	B., B. & C. I.	..	..
		Indore State	„	17(b)	10.(b)
		Indore Residency	„	1	...
		Ujjain City	„	...	...
		Gwalior „		7(b)	.
		Gwalior State	B., B. & C. I. & G. I. P.		...
		Dhar „	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari „	„ („)	.	..
		Bhopal City		...	...
		Bhopal State	G. I. P.	13(b)	7(b)
		Guaranteed Holdings in Bhopal Agency		...	...
		Maksudangarh State		..	...

(a) Figures for the period from 6th to 12th February 1906.
(b) Figures for week ending 3rd February 1906

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL INDIA.	...	Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	4	1
		Nimach ,,	,,	...	
		Rutlam City	,,	...	
		Rutlam State	,,	...	
		Dewas Town		...	
		Dewas State	G. I. P.	...	...
		Narsingarh State		...	
		Guaranteed Holdings in Malwa Agency		...	...
		Tonk State (portion in Central India)	G. I. P.	...	
		Rewa Town	,,	...	...
		Rewa State	,,	21(a)	14(a)
		Sehore State	,,	...	..
		Datia City	,,	...	...
		Datia State		...	...
		Sailana Town		...	...
		Sailana State	B., B. & C. I.	...	...
		Piploda District		...	...
		Bagli State		...	...
		Jhabua ,,	B., B. & C. I.	..	...
		Jaora ,,	,,	...	...
		Jaora Town	,,	...	..
		Agar Military Station		..	...
		Manpur		...	..
		Sitamau State		...	..
		Rajgarh ,,		...	...
		Kurwai ,,		...	...
		Barwani ,,		...	...
		Lashkar City		...	...
			TOTAL	63	35
RAJPUTANA.	...	Bharatpur State		...	...
		Ajmer-Merwara		...	...
		Ajmer City		1	...
		Ajmer District		...	...
		Abu Road		1	1
		Mewar State	B., B. & C. I.	...	...
		Partabgarh State	,,	...	...
		Chitor (Udaipur State)	,,	...	...
		Tonk State	,,	5	5
		Marwar State (Jodhpur)	J. B.	...	..
		Jaipur City	,,	...	...
		Jaipur State	,,	...	...
		Kishongarh Town	C. I.	...	...
		Bikanir State	J. B.	...	...
		Jhallawar ,,		...	...
		Kotah ,,		...	...
		Sirohi ,,	B., B. & C. I.	...	...
		Shahpura		...	...

(a) Figures for week ending 10th February 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
RAJPUTANA.	...	Dholpur State	...	...	..
		Alwar City	...	...	...
		Alwar State	B., B. & C. I.	...	...
		Beawar	...	...	.
		Karauli State	...	...	...
		Banswara Town	...	...	.
		Banswara State	...	...	...
			TOTAL	7	6
KASHMIR	...	Jammu District	...	68	4
		Kathua „	N. W.	...	...
			TOTAL	68	46
N.-W. F. PROVINCE	...	Abbottabad Town	...	...	
		Hazara District	...	..	..
		Peshawar Town	...	..	...
		Peshawar District	...	...	...
			TOTAL	...	...
BALUCHISTAN	...	Sonmiani	...	...	...
		Hirok	N. W.	..	...
		Sibi	„	...	.
			TOTAL	...	..
			GRAND TOTAL	8,926	7,362

W. S. MARRIS,
for Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

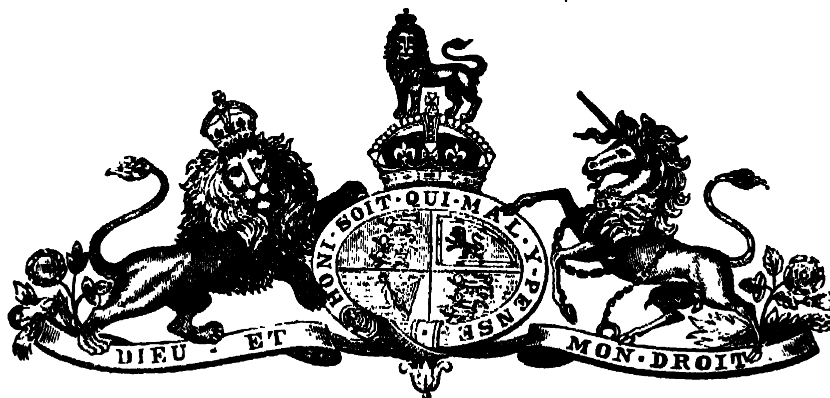
Railways.	Average earnings per mile per week.		Results of working during 1st-half of year.										Results of working for official year.			
	During 1st-half of 1905.	During official year 1904-05.	Mean mileage worked. 1905.	Mean mileage worked. 1906.	Total earnings for week ending 11th February 1905.	Total earnings for week ending 10th February 1906.	Earnings per mile open for week. 1905.	Earnings per mile open for week. 1906.	Total earnings from 1st January to 11th February 1905.	Total earnings from 1st January to 10th February 1906.	Increase.	Decrease.	Total earnings from 1st April to 11th February 1905.	Total earnings from 1st April to 10th February 1906.	Increase.	Decrease.
	R	R	Miles.	Miles.	R	R	R	R	R	R	R	R	R	R	R	R
State and Guaranteed Railways.																
Bengal-Nagpur (incldg. J. G. & R. D. 2' 6")	259	199	1,958	1,994	4,91,802	5,70,000	251	286	27,21,834	33,56,000	6,34,166	...	1,62,68,318	2,13,36,000	50,67,682	...
Bezwada extn. (Nizam's)	332	311	21	21	6,231	6,700	297	319	39,777	41,800	2,023	...	2,89,872	2,99,000	9,128	...
Bombay, Baroda and Central India (incldg. V. W. 3' 3⅜")	794	702	504	504	3,56,484	4,04,000	707	802	22,15,274	23,43,000	1,27,726	...	1,56,78,767	1,66,45,000	9,66,233	...
Eastern Bengal (incldg. 3' 3⅜" and 2' 6")	308	376	971	(a)1,271	2,80,440	4,43,000	289	349	18,61,515	27,21,000	8,59,485	.	1,68,22,392	1,90,00,000	21,77,608	...
East Indian	744	749	1,969	2,029	14,42,013	16,29,000	732	803	93,23,750	96,96,000	3,72,250	...	6,62,73,001	6,48,17,000	...	14,56,001
Great Indian Peninsula system	731	615	1,569	1,569	12,50,018	12,59,000	797	802	68,41,573	78,31,000	9,89,427	...	4,15,28,179	4,44,25,000	28,96,821	...
„ Agra-Delhi Chord	97	50	63	120	2,462	23,300	39	194	18,087	1,14,000	95,913	...	36,157	8,18,000	7,81,843	..
„ Indian Midland (incldg. Bhopal-Itársi)	185	192	924	914	1,77,675	2,46,000	192	269	11,20,881	14,14,000	2,93,119	...	80,34,128	78,42,000	...	1,92,128
Madras	304	307	845	845	2,52,776	2,75,000	299	325	14,39,859	15,95,000	1,55,141	...	1,16,91,513	1,18,78,000	1,86,487	...
„ North-East line	283	218	494	495	1,49,790	1,34,000	303	271	7,88,033	7,04,000	...	84,033	45,42,740	55,87,000	10,44,260	...
„ West Coast extension (Calicut-Azhikal)	126	160	60	60	8,621	7,700	147	128	47,495	43,800	...	3,695	3,25,461	3,09,000	...	16,461
North Western (incldg. K. K. Thal & N. Durgai 2' 6")	359	370	3,312	3,395	11,66,695	11,05,000	352	326	69,41,789	64,80,000	...	4,61,789	5,51,34,596	4,97,55,000	...	53,79,596
Oudh and Rohilkhand (incldg. C. Burhwal 3' 3⅜" link)	249	243	1,240	1,240	3,00,503	3,30,000	242	265	18,64,865	20,85,000	2,20,135	...	1,34,78,307	1,35,54,000	75,693	...
„ Hardwar-Dehra	187	162	32	32	4,482	4,500	140	141	26,727	30,500	3,773	...	2,24,593	2,76,000	51,407	...
3' 3⅜" gauge.																
Assam-Bengal	79	79	740	740	61,072	69,000	83	93	3,60,834	3,78,000	17,166	...	25,83,885	29,68,000	3,84,115	...
Burma	253	214	1,340	1,340	3,86,245	3,81,000	288	284	21,64,592	21,02,000	...	62,592	1,26,19,097	1,30,71,000	4,51,903	...
Jodhpur-Hyderabad (British section)	102	101	124	124	13,773	20,700	111	167	75,131	1,19,000	43,869	...	5,60,326	6,79,000	1,18,674	...
Lucknow-Bareilly	134	138	237	237	31,596	39,500	133	167	1,81,692	2,45,000	63,308	...	12,67,118	14,02,000	1,34,882	...
Nilgiri	375	330	17	17	6,054	5,300	356	312	28,274	34,600	6,326	...	2,53,709	2,84,000	30,291	...
Pálanpur-Deesa	39	36	17	17	797	800	47	47	4,464	4,700	236	...	26,903	30,500	3,597	...
Rajputana-Malwa (incldg. Godhra-Rutlam-Nágdá 5' 6")	309	273	1,817	1,908	5,94,328	6,06,000	327	318	35,89,634	33,89,000	...	2,00,634	2,13,54,577	2,38,80,000	25,25,423	...
South Indian	223	217	1,124	1,124	2,40,152	2,34,000	214	208	13,68,811	13,73,000	4,189	...	1,10,15,894	1,11,76,000	1,60,106	...
„ Tanjore District Board	113	106	99	99	9,795	10,700	99	108	57,105	62,300	5,195	...	4,72,834	5,09,000	36,166	...
„ Travancore Branch	82	83	108	108	9,288	9,400	86	87	51,669	54,800	3,131	...	2,99,639	4,26,000	1,26,361	...
Southern Mahratta (incldg. Gl.-M. Fron. sec.)	146	135	1,165	1,165	1,43,930	1,94,000	124	167	8,30,453	10,63,000	2,32,547	...	70,39,686	75,56,000	5,16,314	...
„ Bellary-Rayadrug (b)	...	...	...	33	...	600	...	18	...	4,100	4,100	...	..	21,100	21,100	...
„ Hospet-Kottur (c)	...	...	...	43	...	900	...	21	...	5,600	5,600	...	...	34,800	34,800	...
„ Mysore section	114	103	296	296	33,466	43,900	113	148	1,77,124	2,13,000	35,876	...	13,48,499	15,78,000	2,29,501	...
Tirhoot State	225	224	565	589	1,26,333	1,49,000	224	253	7,18,591	7,63,000	44,409	...	53,79,784	51,72,000	...	2,07,784
2' 6" gauge.																
Morappur-Dharmapuri (d)	...	...	...	19	...	800	...	42	...	2,200	2,200	...	...	2,200	2,200	...
Tirupattur-Krishnagari (e)	...	...	...	26	...	900	...	35	...	5,100	5,100	...	...	17,700	17,700	...
2' 0" gauge.																
Jorhat	47	49	30	30	1,268	2,100	42	70	6,960	10,800	3,840	...	64,091	68,600	4,509	...
TOTAL	[illegible]	[illegible]	[illegible]	[illegible]	75,48,289	82,05,800	349	366	4,48,66,793	4,82,84,300	34,17,507	...	31,46,14,066	32,54,16,000	1,08,02,834	[illegible]
All other Railways.																
5' 6" gauge.																
Bhopal-Ujjain	111	84	114	114	11,610	12,500	102	109	70,135	70,900	765	...	4,20,982	5,14,000	93,018	...
Bina-Goona-Bárán	57	53	148	148	9,070	7,900	61	53	52,790	49,100	...	3,690	3,36,632	2,95,000	...	41,632
Delhi-Umballa-Kalka	233	222	162	162	35,104	33,800	217	208	1,89,848	2,25,000	35,152	...	15,96,770	17,64,000	1,67,230	...
Jammu-Kashmir	66	68	16	16	945	1,100	59	69	5,168	6,400	1,232	...	48,163	48,100	...	63
Kolar Gold-fields	363	439	10	10	3,316	3,200	331	320	19,264	16,900	...	2,364	2,02,678	1,60,000	...	42,678
Ludhiana-Dhuri-Jakhal	94	86	79	79	7,584	11,000	96	139	38,801	63,300	24,499	...	3,08,131	4,47,000	1,38,869	...
Ludhiana Extension (f)	...	...	...	77	...	4,200	...	55	...	19,100	19,100	...	...	51,600	51,600	...
Nágdá-Ujjain	115	78	34	34	3,167	3,500	93	103	17,907	16,200	...	1,707	1,13,044	1,38,000	24,956	...
Nizam's Guaranteed State	252	248	334	334	87,069	1,01,000	261	302	4,82,501	5,19,000	36,499	...	37,46,556	37,32,000	...	14,556
Petlád-Cambay	127	101	32	33	3,397	3,700	105	112	20,261	18,600	...	1,661	1,38,666	1,44,000	5,334	...
Rájpura-Bhátinda	239	190	107	107	22,742	21,500	213	201	1,34,238	1,26,000	...	8,238	9,18,057	9,65,000	46,943	...
South Behar	137	135	79	79	9,538	11,300	121	143	57,001	62,700	5,699	...	4,81,594	4,85,000	3,406	...
Southern Punjab	164	133	425	425	78,188	62,500	184	147	4,18,686	3,51,000	...	67,686	25,58,480	27,42,000	1,83,520	...
Tapti Valley	138	89	155	155	18,036	39,700	116	256	1,07,949	2,10,000	1,02,051	...	5,62,520	9,46,000	3,83,480	...
Tarkessur	318	285	22	22	5,999	8,000	273	364	34,249	38,500	4,251	...	2,73,504	2,78,000	4,496	...
3' 3⅜" gauge.																
Ahmedabad-Dholka	65	58	34	34	2,124	1,400	62	41	12,855	8,500	...	4,355	87,156	78,600	...	8,556
Ahmedabad-Parantij	78	67	55	55	4,573	3,700	83	67	25,391	25,200	...	191	1,03,243	1,67,000	3,757	...
Bengal and North-Western	144	146	902	925	1,24,379	1,61,000	138	174	7,59,724	8,29,000	69,276	...	57,62,049	54,76,000	...	2,86,049
Bengal-Dooars	157	189	36	36	5,408	3,600	150	100	35,268	27,700	...	7,568	3,12,191	3,18,000	5,809	...
„ extensions	75	79	117	117	7,137	6,800	61	58	52,012	50,700	...	1,312	3,87,019	4,37,000	49,981	...
Bhavnagar-Gondal-Junágad-Porbandar	120	108	334	334	38,257	37,300	115	112	2,23,548	2,22,000	...	1,548	15,87,149	15,52,000	...	35,149
Birur-Shimoga	44	35	38	38	1,625	2,000	43	53	9,046	10,300	1,254	...	57,957	70,100	12,143	...
Dhrángadrá	42	44	21	21	676	1,200	32	57	6,258	7,300	1,042	...	44,117	46,200	2,083	...
Dibru-Sadiya	228	234	78	78	18,214	16,400	234	210	1,04,266	97,600	...	6,666	8,22,438	8,25,000	2,562	...
Gaekwar's railway	86	72	134	134	13,991	12,300	104	93	73,846	58,800	...	15,040	4,22,657	4,16,000	...	6,657
Hyderabad-Gódávari Valley	179	122	392	392	66,895	67,600	171	172	3,40,568	3,73,000	32,432	...	20,13,762	25,28,000	5,14,238	...
Jaipur (g)	...	...	..	32	...	3,000	...	94	...	13,400	13,400	...	...	28,500	28,500	...
Jamnagar	54	51	54	54	2,608	2,700	48	50	15,022	15,900	878	...	1,20,573	1,28,000	7,427	...
Jetalsar-Rajkot	91	83	46	46	3,474	3,900	76	85	22,978	20,200	...	2,778	1,59,272	1,50,000	...	9,272
Jodhpur-Bikaner	73	69	709	709	53,052	63,100	75	89	3,35,986	3,56,000	20,014	...	21,28,162	24,24,000	2,95,838	...
Kolhápur	123	99	29	29	3,673	4,300	127	148	18,795	20,900	2,105	...	1,23,909	1,47,000	23,091	...
Morvi (including Vankaner-Morvi 2' 6")	74	76	94	90	7,637	4,800	81	53	43,180	29,300	...	13,880	3,23,624	2,60,000	...	63,624
Mymensingh-Jamalpur-Jagannathganj	64	75	51	51	3,352	5,500	66	108	19,282	32,400	13,118	...	1,80,469	2,07,000	26,531	...
Noakhali (Bengal)	39	33	35	35	945	1,300	27	37	7,774	8,600	826	...	49,055	59,300	9,645	...
Rohilkhand and Kumaon (Co.'s sec.)	125	145	60	60	6,061	7,300	92	112	43,117	45,100	1,983	...	4,90,516	5,27,000	36,484	...
„ Bareilly-Soron extension (h)	...	...	...	64	...	4,100	...	64	...	6,600	6,600	...	...	6,600	6,600	...
Shoranur-Cochin	117	116	65	65	6,894	6,300	106	97	41,613	40,000	...	1,613	3,40,591	3,32,000	...	8,591
Udaipur-Chitor	56	41	67	67	2,235	4,200	33	63	17,094	25,900	8,806	...	1,19,334	1,94,000	74,666	...
Yesvantpur-Mysore Fron. sec. (incldg. M. Nanjangúd)	125	124	67	67	8,041	10,000	120	149	50,136	50,300	164	..	3,77,014	2,72,000	...	1,05,014
2' 6" gauge.																
Barsi	238	151	22	22	4,506	3,600	205	164	23,122	19,800	...	3,322	1,35,022	1,77,000	41,978	...
Cooch Behar	95	80	34	34	2,021	2,600	77	76	16,886	15,500	...	1,386	1,17,207	1,14,000	...	3,207
Gaekwar's Dabhoi	94	72	94	94	7,113	7,900	76	84	38,401	43,100	4,699	...	2,73,540	3,09,000	35,460	...
Kalka-Simla	216	208	59	59	7,028	7,000	119	119	40,574	38,300	...	2,274	5,59,477	6,62,000	1,02,523	...
Rajpipla	40	29	37	37	1,299	1,400	35	38	6,050	5,700	...	350	43,238	48,800	5,562	..
2' 0" gauge.																
Darjeeling-Himalayan	365	394	51	51	14,620	16,000	287	314	79,333	79,000	...	333	9,15,297	8,50,000	...	65,297
TOTAL	137	124	5,438	5,031	7,14,203	7,97,200	131	142	41,10,923	43,68,800	2,57,877	...	2,98,22,415	3,15,19,800	10,97,385	...
GRAND TOTAL	305	289	27,079	28,035	82,62,492	90,03,000	305	321	4,89,77,716	5,26,53,100	36,75,384	...	34,44,36,481	35,69,36,700	1,25,00,219	...

(a) Includes the Bengal Central Railway purchased by the State on the 1st July 1905.
(b) Opened from 1st July 1905.
(c) Opened from 1st April 1905.
(d) Opened from 18th January 1906.
(e) Opened from 18th September 1905.
(f) Opened from 10th June 1905.
(g) Opened from 10th November 1905.
(h) Opened from 29th January 1906.

Calcutta, the 22nd February 1906.

M. S. S. O'CONNOR,
for Secretary, Railway Board.

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CALCUTTA, MONDAY, FEBRUARY 26, 1906.

GOVERNMENT OF INDIA.

MILITARY DEPARTMENT.

MILITARY ADMINISTRATION IN INDIA.

Calcutta, the 26th February 1906.

NOTIFICATION.

THE following papers are published for general information.

E. DEBRATH,
Secretary to the Government of India.

PAPERS.

I. Telegram, dated the 21st November 1905, from His Majesty's Secretary of State for India to His Excellency the Viceroy.

II. Telegram, dated the 23rd January 1906, from His Excellency the Viceroy to His Majesty's Secretary of State for India

III. Despatch No. 18-Military (Secret), dated the 9th February 1906, from His Majesty's Secretary of State for India to the Governor General of India in Council.

IV. Rules of Business.

I

Telegram, dated the 21st November 1905.

From—His Majesty's Secretary of State for India,

To—His Excellency the Viceroy.

Army Administration. Please refer to my despatch No. 66 of 31st May last. I shall be glad if you will take at once into consideration the Rules of Business which I requested your predecessor to submit and let me know as soon as possible by telegraph what you propose.

II

Telegram, dated the 23rd January 1906.

From—His Excellency the Viceroy,

To—His Majesty's Secretary of State for India.

Army Administration. With reference to your telegram dated 21st November 1905, I submit the following proposals for the amendment of the present rules of business :—

Addition to Rule 1, Head (E).—(*vi*) Army Finance, and the (*vii*) Military Accounts Department.

Amended Head (F).— Army Department.—All business connected with (*i*) the Army, apart from the business allotted to Military Supply Department, (*ii*) Cantonments, (*iii*) Volunteers.

New Head (G).—Military Supply Department.—All business relating to (*i*) control of Army contracts, (*ii*) purchase of Remounts, Stores, and Ordnance, (*iii*) control and custody of Ordnance, Stores, and Remounts, except in so far as the Government of India may expressly assign these to the Army Department, (*iv*) the Management of Military Works, (*v*) the Clothing and Manufacturing Departments, (*vi*) the Indian Medical Service, (*vii*) Royal Indian Marine, (*viii*) (a section which corresponds to the Hydrographic Section of the Admiralty) Marine Surveys and dangers to navigation.

Amended Rule 2.—The business of the Departments shall, subject to provision of Rule 1, be allotted (with a view to first perusal of papers, and first steps in the matter of orders thereon) to the Governor General and the Members of Council, according to the directions of the Governor General.

Amendments and addition to Part II, relating to the disposal of business. Rule 3. The Secretary in the Department to which a subject appertains shall, as a rule, submit the case to the Member in charge, with a view to first perusal of papers and first steps in the matter of orders thereon. This rule is subject, however, to the provisions of Rules 3*a*, 5 (2), 6, and 6*a*.

Rule 3a.—Papers and cases in Army Department may be submitted to Member in charge by the head of a Division of Department to whom the Member has assigned a subject.

Rule 6a.—With a view to the discharge of duties imposed by Rules 5 (2), 6, 9, and 39, by the Secretary to the Government of India, Army Department, (*i*) he shall have a seat on the Advisory Council, (*ii*) all business to be brought before the Mobilization Committee and all decisions arrived at, shall be reported to him; and he shall be entitled to be present at all meetings of the Committee, (*iii*) all matters entered in a schedule approved by the Governor General shall be referred to him before orders are issued, (*iv*) he shall be furnished daily with a list of papers and cases submitted under Rule 3*a* to Member in charge, (*v*) at any stage of discussion on any subject that is being dealt with by the Army Department, he shall have the right of calling for the papers and of recording a note for the consideration of the Member in charge.

Rule 11, paragraph (2) (b).—Without previous reference to Financial Department, either the Department of Military Supply or the Army Department may issue orders giving sanction to expenditure, provided that it does not require the Secretary of State's sanction, that no outlay is involved in excess of

the total Budget provision sanctioned under any major head of account, and that any reappropriation involved between grants and minor heads of account shall not exceed a total of 3 lakhs in any one financial year.

The functions of the present Military Department are divided by the above proposals between the two new Departments. The new Army Department is also amalgamated with Army Headquarters under control of Commander-in-Chief as Member of the Viceroy's Council. The manner in which effect has been given to these principles, and in which the necessary constitutional control of the Army has been provided for, will be seen from the following detailed explanation.

In consequence of the changes under Rule 1, Head (E), the Financial Department will control the Military Accounts Department and Army Finance.

The existing arrangements are preserved in principle by Rule 1, Head (F) (i) by which any matters not explicitly assigned to the Supply Department will be dealt with by the Army Department. The Governor General in Council does not now administer any cantonments in Native States.

As regards Draft Rule 1, Head (G) (ii) and (iii), the question of mobilisation stores and remounts will be submitted for your consideration. In the meantime Sub-Rule (iii) has been given its present form to avoid the necessity of alterations on receipt of your orders.

The omission of the word "ordinary" in Rule 2 is necessary to allow of the Army Department's coming under the control of the Commander-in-Chief.

There is no alteration of existing regulations in Rule 3, but a reference to the new Rules 3*a* and 6*a* is inserted.

The first of these two lays down that proposals from those in charge of divisions of the Army Department shall be submitted immediately to the Member without the intervention of the Secretary. The amalgamation of Army Headquarters with the Army Department makes this necessary.

Draft Rule 6a.—All matters dealt with in the Army Department will in accordance with this rule be within the knowledge of the Secretary at all stages of their treatment; the continuation of the responsibility of the Commander-in-Chief to the Governor General in Council being thus maintained in accordance with constitutional usage. The Governor General will have at his disposal the most complete information on every question of military administration in which the ultimate control rests with the Government of India. As regards the more important questions, which would be considered by one or both of the Mobilisation and Advisory Committees, the Secretary will have full cognizance of them, as he is a member of the latter, and will attend the meetings of the first. Questions of less moment, but of sufficient importance to require the orders of the Government of India, will come before the Secretary for signature, and he will then be enabled to check any divergence from the practical and customary rules regulating the relations of Army administration and Government. In addition a list of all questions submitted to the Commander-in-Chief by heads of divisions will be compiled daily for the information of the Secretary. A further safeguard is furnished by the schedule of the cases which it might be necessary to submit for the consideration of the Governor General, which is referred to in your telegram of the 14th July last, Head 5. I am of opinion that it would be sufficient if these were submitted to the Secretary, who would refer to the Governor General cases, as he thought, of sufficient importance. Finally, the requirements of Rule 5 (2) will be met by the daily list of matters submitted to the Commander-in-Chief.

It appears to me that it is impossible to avoid the differentiation of the position of the Secretary in the Army Department from that of Secretaries in other Departments, but the safeguards provided ensure the maintenance for him a status inferior to theirs in no respect.

The last provision of Rule 6a, 5 has been made with the object of enabling Secretary to submit his views to Commander-in-Chief, and thus obviating necessity of a reference to Governor General should such views be acceptable.

The Financial Department have accepted Rule 11, paragraph (2) (*b*), as sufficient

The Member in charge of the Military Supply Department will be in precisely the same position as other Members of the Governor General's Council, and above procedure will apply only to Army Department. As at present advised, I consider Secretary should submit all cases to him.

On account of their objection to the intended amalgamation of the Government of India's Secretariat with the Army Headquarters Staff, Arundel, Ibbetson, Richards, and Hewett dissent from these proposals. They consider it essential that if Government's control of Army and its Head is to be a reality, the functions of Commander-in-Chief as Executive Head of Army should be kept quite distinct from his functions as a Member of Council having charge of Army Department and as such having power to pass orders in the name and authority of the Government of India, and moreover, that the agencies through which these two distinct functions are exercised, should be kept apart. The position proposed for the Secretary in the Army Department is also objected to by them on the ground that instead of all the business of Department in ordinary course passing through his hands from commencement, part of it will reach him only after orders have been prepared for signature, unless he especially calls for papers by exercise of an invidious discretion and that it thus differs from position of other Secretaries to Government. In absence of constitutional checks, which the existence of Local Governments provide in civil matters, they attach great importance to position of Army Secretary inasmuch as the chief security for effective control is his independence.

Lord Kitchener, Major-General Scott, and Baker, on the other hand, are of opinion that the suggestions of the other Members are not in accord with the Secretary of State's Despatch, and are not practical, and would cause a duplication of work which it was intended to abolish, and, moreover, would prove both costly and inefficient as a system of administration. They consider that the Rules as amended completely safeguard the independence of the Army Secretary and constitutional control over Army of Viceroy and Council, and hope they will meet with your approval.

The objections of the Members of Council above mentioned who dissent from my proposal as to amalgamation of Government of India Secretariat and Army Headquarters Staff are not acceptable to me as I consider such amalgamation inherent in the organization proposed by Secretary of State and necessary for its working. I cannot agree that it would have any injurious effect on the control of the Government of India over the Army and its Head, nor do I consider the comparison between the Army Department and Local Governments to be sound. The constitutional control of the Army by the Viceroy and Council is fully guaranteed by the independent position of the Army Secretary and his free access to Viceroy.

The views expressed by Lord Kitchener, Major-General Scott, and Baker are altogether concurred in by me, but I am anxious that the opinions of all my colleagues should be placed before you.

III

No. 18 Military (Secret), dated the 9th February 1906.

From—The Right Hon'ble JOHN MORLEY, O.M., Secretary of State for India,

To—His Excellency the Right Hon'ble the Governor General of India in Council.

I have considered in Council Your Excellency's communication of 23rd January, and the new Draft Rules of Business proposed by the Government of India, in conformity with the request made by my predecessor in his Despatch of 31st May 1905, and repeated in his telegram of 21st November.

2. The policy set out in that Despatch was designed to put an end to an alleged conflict between the Military Department of the Government of India

and the Commander in-Chief as head of the Army; to do away with a troublesome and superfluous duplication of work and to concede to the Commander-in-Chief "greater freedom of working." With these objects in view, the Military Department was to be transformed into a branch of administration confined to contracts, ordnance, military stores, works, and the like. The Commander-in-Chief, on the other hand, was to be placed in charge of a newly designated Army Department, which would be invested with all the duties and powers of which the old Military Department had been stripped, save those comprehended under the name of Military Supply.

3. Changes such as these, it is manifest, could easily be made to raise the largest questions of military organization in India, such, for example, as were handled in the Commission of 1879, and on some other occasions. The scheme itself was inevitably open to many criticisms both of principle and detail, and to these it was abundantly subjected from various quarters. Is not the combination, it was asked, of the active duties of executive command with the duties of general military administration, a burden too heavy for any one man, however capable and energetic, to support? Can the accidents of personality be overlooked, and the difference between a Commander-in-Chief with special aptitude and predilection for training, discipline, manœuvres, mobilization, and all the conduct of actual war; and a Commander-in-Chief of another type who excels, and might perhaps have been expressly appointed because excelling, in the sphere of office administration and preparation? How is one system to fit each of these two types? What, again, is to happen in this important sphere of office administration and organization, if the Member in Charge of the Army Department, in his other capacity of Commander-in-Chief, is called away to duties in the field? Ought not the Member in Charge of Military Supply to be a civilian rather than a soldier? On the other hand, is it indispensable that purely military proposals by the Commander-in-Chief should always be formally submitted to criticism from other military experts, provided always that the Governor General in Council exercises actual and decisive control where any political or financial question, great or small, directly or indirectly arises? And might not that control be more impaired by a possible concert between two different military authorities under the old system—and I understand that such cases have not been unknown—than by a single military authority with unshared military responsibility, such as is contemplated under the new?

4. These are some of the points that have been brought into view by the Despatch of 31st May 1905, and in the proceedings that followed it. Your Excellency is familiar with them all, and it would be waste of time, under our present circumstances, for me to ask you to travel over ground so well trodden. Into the great fundamental questions of military systems His Majesty's Government do not consider that the occasion of this Despatch calls upon them to enter. They have to deal with an actual emergency, and to terminate a deadlock that, apart from a mischievous rise of temperature in discussion to a point considerably above normal, cannot become other than detrimental to effective administration of the Army itself.

When Your Excellency assumed the responsibilities of your great office last November, and I became Secretary of State a few weeks later, it was no *tabula rasa* that we found. A proposed scheme had been agreed upon in principle, with whatever reluctance and qualification, between the Secretary of State in Council and the Governor General in Council, with the concurrence of the Commander-in-Chief, last July. This compromise among conflicting opinions as to the best way of meeting an admitted desirableness of some improvement and readjustment in the position of the Military Department, His Majesty's Government do not think it wise to reopen, nor by a stroke of the pen to dismiss, at the risk of an indefinite prolongation of fruitless and injurious controversy. On a survey of the practical circumstances of the case, they are convinced that it would be altogether inexpedient to break off Your Excellency's labours in working out the plan of last summer, in accordance with the request addressed by my

predecessor to the Governor General of that day. Accordingly, the task that Your Excellency had undertaken proceeded. It is impossible not to recognize the care, fidelity, and diligence, with which those labours on a vexed and thorny question have been performed, and His Majesty's Government owe Your Excellency their thanks for the full and candid narrative in which you have taken pains to record what has passed.

5. The draft of the rules, in Your Excellency's language, "distributes the functions of the present Military Department between the proposed new Army Department and the Department of Military Supply"; and it "amalgamates the new Army Department with the Army Headquarters "under the control of the Commander-in-Chief as Member of Council." You further explain in detail how effect is to be given to these objects, and what provision is to be made for the constitutional control of the Army. The cardinal object of maintaining the constitutional responsibility of the Commander-in-Chief to the Governor General in Council is to be secured by arranging "that the "Secretary in the Army Department shall have full knowledge of the business "of the Department at every stage, from initiation to completion," so as to "be "in a position to keep the Governor General fully informed upon every detail "of military administration over which the Government of India exercises "ultimate control." Your Excellency adds, however, the extremely important limitation "that although under my proposals the position of Secretary in the "Army Department will differ somewhat from that of Secretaries in other "departments, I regard this as unavoidable, and, in view of many safeguards "provided for him, I consider his position as unassailable, and in no way inferior "to theirs."

The Financial Department accept as sufficient for their requirements the Draft Rules affecting them, and the other arrangements for securing complete financial control of military expenditure. The Member in charge of the Department of Military Supply is to be in exactly the same position as any other Member of the Governor General's Council.

6. On the consideration of these changes, Your Excellency's Council found itself divided. Four Members of the Council dissented from the proposed alterations, and Your Excellency summarizes with marked clearness and good faith the line of their objections. The four dissentient Members, as you state their view, "object to the intended amalgamation of the Army Headquarters "Staff with the Government of India's Secretariat. They hold strongly that, if "the control of Government over the Army and its head is to be a reality, it is "essential to keep the functions of the Commander-in-Chief as Executive Head "of the Army entirely distinct from his functions as Member of Council in "charge of the Army Department, and entitled in that capacity to pass orders in "the name and with the authority of the Government of India." They insist "that the agencies through which these two distinct classes of function are "respectively exercised should be kept separate. They object also to the "position assigned to the Secretary in the Army Department, which differs "from that of all the other Secretaries to Government, inasmuch as, instead of "the whole business of the Department passing through his hands from its "inception and in ordinary course, much of it will reach him only after orders "have been approved for signature, unless by the exercise of an invidious "discretion he specially calls for papers. They attach special importance to a "strong position for the Army Secretary, since, in the absence of the con- "stitutional check provided in civil matters by the existence of local govern- "ments with free access to Viceroy, his independence is the main security for "effective control."

Such is Your Excellency's report of the attitude of those Members of Council* who were unable to assent to the proposed plan.

*Sir A. Arundel.
Sir D. Ibbetson.
Mr. Richards.
Mr. Hewett.

On the other hand, the Commander-in-Chief, General Scott, and Mr. Baker regard these suggestions of their colleagues as unpractical, as re-introducing that duplication of work of which complaint was made, and as likely to set up a system of administration at once inefficient and expensive. With those views Your Excellency agrees.

7. The proposed changes I have now examined with close attention in Council. The position of the Secretary of the Army Department is, as Your Excellency has always perceived, the pivot on which the discussion turns. Whether any rule that the wit of man could devise on paper would effectively secure the absolute independence of this representative of the Government of India in the Army Department, and guarantee with certainty that the Governor General could make sure of competent information and counsel enabling him to test proposals coming to him from the Army Department, may be doubtful. But I am advised here unanimously, and I consider, that if the supremacy of the civil government is to be real and effectual, and if the Governor-General in Council is to be in a position to fulfil the duty cast upon him by the Statute of 1833, of "superintending, directing, and controlling" military affairs in India, then it is necessary that the Secretary to the Government of India in the Army Department should have status, powers, duties, and responsibilities precisely similar to those of the Secretaries to the Government of India in the other Departments.

The rules as drafted and forwarded to me by Your Excellency would appear to effect a practical amalgamation between the new Army Department and the Headquarters Staff. The Commander-in-Chief becomes necessarily the head of both, and Rule 3 (*a*) provides that "papers and cases" may be submitted to him direct by various members of the Headquarters Staff. It might thus happen, I conceive, that a very important matter might be submitted to the Commander-in-Chief (as Member in Charge of the Army Department) by the Chief of the Staff, and might be placed before the Governor General in Council, although the Secretary of the Army Department would practically have had no opportunity of saying anything on the merits of the case. It would, as I understand, be quite impossible in any other Department—in the Financial Department, for instance,—that a matter should be thus dealt with by the Member in charge, without passing through the hands of the Secretary.

8. It appears to me that the members of the Army Headquarters Staff, while continuing to perform as heretofore their duties as members of that staff in all matters in the control of the Commander-in-Chief as such, should, on the other hand, be Departmental Officers of the Army Department, though without any of the powers of a Secretary. In their two separate and distinct capacities the members of the Headquarters Staff—that is to say, the Chief of the General Staff, should such an officer be created, the Quartermaster-General, the Adjutant-General, the Director of Ordnance, the Principal Medical Officer, and the Military Secretary,—will thus perform two separate and distinct functions : one, the function appertaining to their respective duties as Members of the Headquarters Staff pure and simple; the other, the function appertaining to their duties as officers of the Army Department. From this point of view it would be incorrect in fact, as it seems undesirable in principle, to speak of the amalgamation of the Army Headquarters Staff with the Government of India Secretariat. For some purposes, and for those only, the members of the Headquarters Staff will be brought within the Army Department.

It follows from this that no member of the Headquarters Staff, when engaged on the work of the Army Department, should have any power to submit direct to the Member in Charge of the Army Department (that is to say, to the Commander-in-Chief) any case in that department, or to issue in regard to such work in it any order on behalf of the Government of India.

9. Now, in so far as the proposed Rules do not keep the Army Department distinct from the Head quarters Staff, and in so far as they put the Secretary of that department on a lower pedestal than other secretaries, they would depart from the intention of the scheme set forth in my predecessor's Despatch of 31st May 1905, and accepted, though reluctantly, and subject to modifications, as I have already said, by Your Excellency's predecessor on 6th July 1905. To that extent I regret that I am unable to approve them.

Your Excellency's suggested Draft Rule 3 (*a*) should therefore, in my opinion, be omitted, and the reference to it in Draft Rule 3 should be struck

out. These suggested alterations will necessitate the striking out of paragraph (IV) of Draft Rule 6 (*a*) as unnecessary. I also suggest that after the words "Advisory Council" in Draft Rule 6 (*a*) the words "and of the Mobilisation Committee" should be added, and paragraph (II) of that rule should be omitted. In Draft Rule 11 (2) (*b*) after the words "Secretary of State" the words "in Council" should be added.

It further appears to me that the Secretary to the Government of India in the Military Supply Department should be a member of the Mobilisation Committee; that the Member in charge of the Military Supply Department should be a Member of the Defence Committee; and that the Governor-General should have power to appoint for the time being to the Mobilisation Committee, the Defence Committee, and the Advisory Council, or to any or either of them, such person as he may consider advisable. I assume that any Member of the Mobilisation Committee may note upon any case before that Committee, and such note, when made, will form part of the case for submission to the Governor-General in Council.

10. The object of these amendments is to make sure there that all matters, before they reach the Commander-in-Chief, as Member in charge of the Army Department, shall have passed through the hands of the Secretary.

I venture to hope that after considering the case as I have now put it, Your Excellency will regard this as a vital element in any scheme which is to be at once workable and constitutional.

In your other amendments I have only to express my concurrence.

11. With entire freedom from personal prepossession, anxious to avoid exaggerations, and strongly desiring to find myself in substantial accord with the Government of India, I have done my best to decide in Council the questions arising under the Draft Rules wholly upon their merits. I trust that the opinions expressed in this Despatch will tend to compose a controversy too long outstanding; and will safeguard the fundamental principle that the Government of India, in all its branches, aspects, and divisions, subject to the statutory powers of the Secretary of State, has been solemnly and deliberately confided by Parliament to the Governor-General in Council.

12. Lord Lansdowne, in his speech in the House of Lords on 1st August 1905, said of the plan devised by my predecessor for reorganizing military administration in India: "There is no finality in these things, and a moment may come when it will be necessary to reconsider some of the details." This remains true. Meanwhile, as everybody will agree, far less depends upon the letter of the written rule, important as the written rules undoubtedly must be, than upon a spirit of harmonious co-operation in working them. That spirit I confidently anticipate Your Excellency will have the high good fortune to secure.

IV

Rules of Business.

Rules as previously in force.	Rules as altered and added to by the telegram of January 23rd, 1906, to His Majesty's Secretary of State for India.	Rules as modified and approved under the despatch no. 18 (Secret), dated February 9th, 1906, from His Majesty's Secretary of State for India.
PART I.—APPORTIONMENT OF BUSINESS.	PART I.—APPORTIONMENT OF BUSINESS.	PART I.—APPORTIONMENT OF BUSINESS.
. The business of the Government of India shall be classified and distributed among the different Departments under the following heads, and each of the subjects hereinafter indicated shall, for the purposes of these rules, be deemed to belong to the Department to which it is allotted in the annexed list:—	1. The business of the Government of India shall be classified and distributed among the different Departments under the following heads, and each of the subjects hereinafter indicated shall, for the purposes of these rules, be deemed to belong to the Department to which it is allotted in the annexed list:—	1. The business of the Government of India shall be classified and distributed among the different Departments under the following heads, and each of the subjects hereinafter indicated shall, for the purposes of these rules, be deemed to belong to the Department to which it is allotted in the annexed list:—
* * *	* * *	* * *
(E)—FINANCE DEPARTMENT.	(E)—FINANCE DEPARTMENT.	(E)—FINANCE DEPARTMENT.
All business throughout British India and in all places in Native States administered by the Governor-General in Council connected with the administration of—	All business throughout British India and in all places in Native States administered by the Governor-General in Council connected with the administration of—	All business throughout British India and in all places in Native States administered by the Governor-General in Council connected with the administration of—
* * *	* * *	* * *
	(vi) Army Finance, and (vii) the Military Accounts Department.	(vi) Army Finance, and (vii) the Military Accounts Department.
(F)—MILITARY DEPARTMENT.	(F)—ARMY DEPARTMENT.	(F)—ARMY DEPARTMENT.
All business throughout British India and, save as otherwise provided in the case of cantonments, in all places in Native States administered by the Governor-General in Council, connected with the administration of— (i) the Army; (ii) Cantonments, other than those in Native States administered by the Governor-General in Council; (iii) Military Works; (iv) the Volunteers; (v) the Royal Indian Marine; and (vi) Marine Surveys and dangers to navigation (corresponding with the hydrographic section of the Admiralty).	All business connected with— (i) the Army, except such business as is allotted to the Department of Military Supply; (ii) Cantonments; (iii) the Volunteers.	All business connected with— (i) the army, except such business as is allotted to the Department of Military Supply; (ii) Cantonments; (iii) the Volunteers.
	(G)—DEPARTMENT OF MILITARY SUPPLY.	(G)—DEPARTMENT OF MILITARY SUPPLY.
	All business connected with— (i) the control of Army contracts; (ii) the purchase of stores, ordnance and remounts; (iii) the custody and control of all stores, ordnance and remounts not expressly assigned by the Government of India to the Army Department; (iv) the management of military works; (v) the clothing and manufacturing departments; (vi) the Indian Medical Service; (vii) the Royal Indian Marine; (viii) Marine Surveys and dangers to navigation (corresponding with the hydrographic section of the Admiralty).	All business connected with— (i) the control of Army contracts; (ii) the purchase of stores, ordnance and remounts; (iii) the custody and control of all stores, ordnance and remounts not expressly assigned by the Government of India to the Army Department; (iv) the management of military works; (v) the clothing and manufacturing departments; (vi) the Indian Medical Service; (vii) the Royal Indian Marine; (viii) Marine Surveys and dangers to navigation (corresponding with the hydrographic section of the Admiralty).

Rules of Business—contd.

Rules as previously in force.	Rules as altered and added to by the telegram of January 23rd, 1906, to His Majesty's Secretary of State for India.	Rules as modified and approved under the despatch No. 18 (Secret), dated February 9th, 1906, from His Majesty's Secretary of State for India.
PART I.—APPORTIONMENT OF BUSINESS—*concld.*	PART I.—APPORTIONMENT OF BUSINESS—*concld.*	PART I.—APPORTIONMENT OF BUSINESS—*concld.*
2. Subject to the provisions of rule 1, the business of the different Departments shall, for the purposes of the first perusal of papers and of the initiation of orders thereon, be allotted to the Governor General and the Ordinary Members of Council in such manner as the Governor General may, from time to time, direct.	2. Subject to the provisions of rule 1, the business of the different Departments shall, for the purposes of the first perusal of papers and of the initiation of orders thereon, be allotted to the Governor General and the Members of Council in such manner as the Governor General may, from time to time, direct.	2. Subject to the provisions of rule 1, the business of the different Departments shall, for the purposes of the first perusal of papers and of the initiation of orders thereon, be allotted to the Governor General and the Members of Council in such manner as the Governor General may, from time to time, direct.
PART II.—DISPOSAL OF BUSINESS.	PART II.—DISPOSAL OF BUSINESS.	PART II.—DISPOSAL OF BUSINESS.
3. Save as otherwise provided by rule 5, sub-section (2), and rule 6, cases shall ordinarily be submitted by the Secretary in the Department to which the subject belongs, for the purposes of the first perusal of papers and of the initiation of orders thereon, to the Member in charge of that Department.	3. Save as otherwise provided by rules 3 A, 5 (2), 6, and 6 A, cases shall ordinarily be submitted by the Secretary in the Department to which the subject belongs, for the purposes of the first perusal of papers and of the initiation of the orders thereon, to the Member in charge of that Department.	3. Save as otherwise provided by rules 5 (2), 6, and 6A, cases shall ordinarily be submitted by the Secretary in the Department to which the subject belongs, for the purposes of the first perusal of papers and of the initiation of the orders thereon, to the Member in charge of that Department.
	3A. In the Army Department papers and cases may be submitted to the Member in charge of the Department by the Head of the division of the Department to which the subject has been assigned by the Member.	
5. (2) Any case which is of special importance and urgency may be submitted by the Secretary in the Department to which the subject belongs, direct to the Governor General who may either pass orders on it himself or send it for disposal to the Member in charge of that Department: Provided that, when a case is so submitted to the Governor General, the Member in charge shall be informed of the fact by the Secretary.	5. (2) Any case which is of special importance and urgency may be submitted by the Secretary in the Department to which the subject belongs, direct to the Governor General who may either pass orders on it himself or send it for disposal to the Member in charge of that Department: Provided that, when a case is so submitted to the Governor General, the Member in charge shall be informed of the fact by the Secretary.	5. (2) Any case which is of special importance and urgency may be submitted by the Secretary in the Department to which the subject belongs, direct to the Governor General who may either pass orders on it himself or send it for disposal to the Member in charge of that Department: Provided that, when a case is so submitted to the Governor General, the Member in charge shall be informed of the fact by the Secretary.
6. Any case may, at any stage, if the Secretary in the Department to which the subject belongs thinks fit, be submitted by him to the Governor General.	6. Any case may, at any stage, if the Secretary in the Department to which the subject belongs thinks fit, be submitted by him to the Governor General.	6. Any case may, at any stage, if the Secretary in the Department to which the subject belongs thinks fit, be submitted by him to the Governor General.

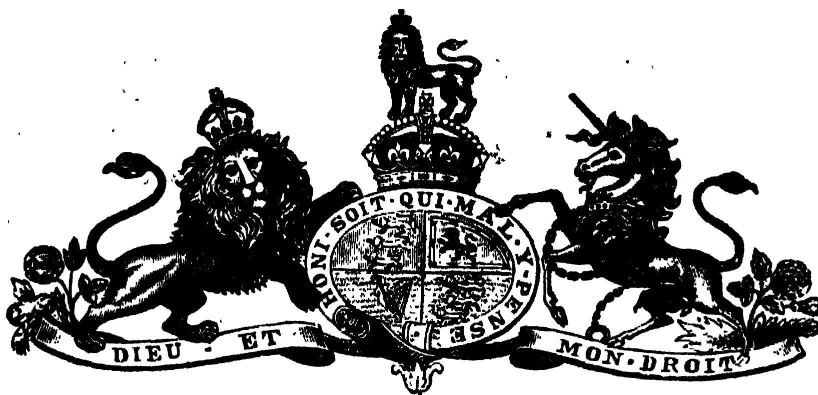
Rules of Business—contd.

Rules as previously in force.	Rules as altered and added to by the telegram of January 23rd, 1906, to His Majesty's Secretary of State for India.	Rules as modified and approved under the despatch No. 18 (Secret), dated February 9th, 1906, from His Majesty's Secretary of State for India.
PART II.—DISPOSAL OF BUSINESS—*concld.*	PART II.—DISPOSAL OF BUSINESS—*concld.*	PART II.—DISPOSAL OF BUSINESS—*concld.*
	6A. In order to enable the Secretary to the Government of India in the Army Department to discharge the duties imposed upon him by rules 5(2), 6, 9, and 39— (1) he shall be a Member of the Advisory Council; (2) he shall have the right to attend all meetings of the Mobilisation Committee and shall be informed of the business to be brought before the Committee and of the decisions arrived at; (3) all matters entered in a schedule approved by the Governor General shall be referred to him before orders are issued; (4) a list of the papers and cases submitted to the Member in charge of the Department under rule 3A shall be furnished to him daily; (5) he shall be entitled at any stage of the discussion of any subject assigned to the Army Department— (*a*) to call for the papers; (*b*) to record for the consideration of the Member in charge a note on any matter.	6A. In order to enable the Secretary to the Government of India in the Army Department to discharge the duties imposed upon him by rules 5(2), 6, 9, and 39— (1) he shall be a Member of the Advisory Council and of the Mobilisation Committee; (2) all matters entered in a schedule approved by the Governor General shall be referred to him before orders are issued; (3) he shall be entitled at any stage of the discussion of any subject assigned to the Army Department— (*a*) to call for the papers; (*b*) to record for the consideration of the Member in charge a note on any matter.
9. (*1*) Every case the subject of which concerns another Department shall, unless it is one of extreme urgency, be referred for consideration to such Department before it is circulated to the Members or brought before a meeting of Council, and before any orders are issued.	9. (*1*) Every case the subject of which concerns another Department shall, unless it is one of extreme urgency, be referred for consideration to such Department before it is circulated to the Members or brought before a meeting of Council, and before any orders are issued.	9. (*1*) Every case the subject of which concerns another Department shall, unless it is one of extreme urgency, be referred for consideration to such Department before it is circulated to the Members or brought before a meeting of Council, and before any orders are issued.
(2) If all the Departments concerned are not in agreement regarding a case dealt with under this rule, it shall be submitted by the Secretary in the Department to which the subject belongs, to the Governor General for orders as to its being brought before a meeting of Council under Part V.	(*2*) If all the Departments concerned are not in agreement regarding a case dealt with under this rule, it shall be submitted by the Secretary in the Department to which the subject belongs, to the Governor General for orders as to its being brought before a meeting of Council under Part V.	(*2*) If all the Departments concerned are not in agreement regarding a case dealt with under this rule, it shall be submitted by the Secretary in the Department to which the subject belongs, to the Governor General for orders as to its being brought before a meeting of Council under Part V.
10. Every order of the Governor General in Council shall be signed by either a Secretary, a Joint Secretary, a Deputy Secretary, an Under Secretary or an Assistant Secretary, to the Government of India, and such signature shall be the proper authentication thereof.	10. Every order of the Governor General in Council shall be signed by either a Secretary, a Joint Secretary, a Deputy Secretary, an Under Secretary, or an Assistant Secretary to the Government of India, and such signature shall be the proper authentication thereof.	10. Every order of the Governor General in Council shall be signed by either a Secretary, a Joint Secretary, a Deputy Secretary, an Under Secretary or an Assistant Secretary to the Government of India, and such signature shall be the proper authentication thereof.

Rules of Business—concld.

Rules as previously in force.	Rules as altered and added to by the telegram of January 23rd, 1906, to His Majesty's Secretary of State for India.	Rules as modified and approved under the despatch No 18 (Secret), dated February 9th, 1906, from His Majesty's Secretary of State for India.
PART III.—CONSULTING THE FINANCE DEPARTMENT.	PART III.—CONSULTING THE FINANCE DEPARTMENT.	PART III.—CONSULTING THE FINANCE DEPARTMENT.
11. (2) (b) The Military Department may, without making a previous reference to the Finance Department, issue orders sanctioning any expenditure which does not require the previous sanction of the Secretary of State in Council and does not involve any outlay in excess of the total budget grant to the Military Department or a re-appropriation from any one to any other grant or minor head of account.	11. (2) (b) The Army Department and the Department of Military Supply may each, without making a previous reference to the Finance Department, issue orders sanctioning any expenditure which— (i) does not require the sanction of the Secretary of State; (ii) does not involve any outlay in excess of the total sanctioned budget provision, under any major head of account; and (iii) does not involve re-appropriations from any one or more grants or minor heads of account to any other such grants or minor heads exceeding in the aggregate three lakhs of rupees in any one financial year.	11. (2) (b) The Army Department and the Department of Military Supply may each, without making a previous reference to the Finance Department, issue orders sanctioning any expenditure which— (i) does not require the sanction of the Secretary of State in Council; (ii) does not involve any outlay in excess of the total sanctioned budget provision, under any major head of account; and (iii) does not involve re-appropriations from any one or more grants or minor heads of account to any other such grants or minor heads exceeding in the aggregate three lakhs of rupees in any one financial year.
PART XI.—OBSERVANCE OF, AND DEPARTURE FROM, RULES.	PART XI.—OBSERVANCE OF, AND DEPARTURE FROM, RULES.	PART XI.—OBSERVANCE OF, AND DEPARTURE FROM, RULES.
39. (1) The Secretary in each Department shall be responsible for the careful observance therein of these rules. (2) Where a Secretary considers that there has been any departure from these rules, he shall personally bring the matter to the notice of the Governor General.	39. (1) The Secretary in each Department shall be responsible for the careful observance therein of these rules. (2) Where a Secretary considers that there has been any departure from these rules, he shall personally bring the matter to the notice of the Governor General.	39. (1) The Secretary in each Department shall be responsible for the careful observance therein of these rules. (2) Where a Secretary considers that there has been any departure from these rules, he shall personally bring the matter to the notice of the Governor General.

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

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Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 28th February, 1906.

No. 2.—Mr. W. K. Porter, Barrister-at-Law, Reporter for the Indian Law Reports in the High Court of Judicature, North-Western Provinces, is granted leave for four months, with effect from the 25th April 1906 or until further orders.

No. 3.—Mr. G. P. Boys, Barrister-at-Law, Advocate of the High Court of Judicature, North-Western Provinces, is appointed to officiate as Reporter for the Indian Law Reports in the said Court, during the absence on leave of Mr. W. K. Porter, or until further orders.

J. M. MACPHERSON,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Calcutta, the 2nd March 1906.

No. 195.—The services of Maulvi Saiyid Faizuddin Hosain, Deputy Magistrate and Deputy Collector, are placed at the disposal of the Government of Eastern Bengal and Assam.

No. 198.—The services of Mr. Mian Bhai Abdul Hussain, Extra Assistant Commissioner, are replaced at the disposal of the Honourable the Chief Commissioner of the Central Provinces.

MEDICAL.

The 27th February 1906.

No. 178.—Colonel R. Macrae, M.B., I.M.S. (Bengal), is confirmed in the appointment of Inspector General of Civil Hospitals, Bengal, with effect from the 29th April 1906.

No. 179.—Colonel W. G. King, M.B., C.I.E., I.M.S. (Madras), is confirmed in the appointment of Inspector General of Civil Hospitals and Sanitary Commissioner, Burma, with effect from the 29th April 1906.

No. 188.—Major J. C. Lamont, M.B., I.M.S. (Bengal), Professor of Anatomy, Lahore Medical College, is granted furlough out of India from the 20th March 1906 to the 30th June 1907.

No. 189.—Captain G. E. Charles, M.B., I.M.S., is appointed to officiate as Professor of Anatomy, Lahore Medical College, during the absence on furlough of Major J. C. Lamont, M.B., I.M.S. (Bengal), or until further orders.

The 2nd March 1906.

No. 196.—The services of Captain C. L. Dunn, I.M.S., were replaced at the disposal of His Excellency the Commander-in-Chief, with effect from the afternoon of the 19th August 1905.

SANITARY—PLAGUE.

The 2nd March 1906.

No. 437.—Whereas the Governor General in Council is satisfied that there is a danger of an outbreak of dangerous epidemic disease at Sriperumbudur in the Conjeeveram taluq of the Chingleput district of the Madras Presidency, if persons from the Bombay Presidency and the Mysore and Hyderabad States are permitted to assemble at that place on the occasion of the ensuing Brahmotsavam festival of Sri Bhashyakaraswami:

In exercise of the power conferred by section 2, sub-section (*1*), of the Epidemic Diseases Act, 1897 (III of 1897), the Governor General in Council is pleased to direct that no tickets to travel by railway to the stations of Manur, Kadambattur, Tiruvallur, Sevvapet Road, Tinnanur, and Avadi on the Madras Railway and Walajabad, Singaperumálkóyil, Vandalúr and Gúduvánchéri on the South Indian Railway shall be sold from the 13th to 29th April 1906 (both days inclusive) within the Bombay Presidency and the Mysore and Hyderabad States to any person intending or believed to be intending to proceed to the Brahmotsavam festival of Sri Bhashyakaraswami at Sriperumbudur.

JUDICIAL.

The 26th February 1906.

No. 264.—Major H. G. B. Raitt, Indian Army, Cantonment Magistrate, Jubbulpore, has been granted privilege leave for one month and five days with special leave out of India for four months and 25 days, in continuation, with effect from the 15th April 1906.

No. 267.—The services of Captain F. G. A. Wimberley, Indian Army, Cantonment Magistrate, are placed at the disposal of the Honourable the Chief Commissioner of the Central Provinces, for employment as a Cantonment Magistrate, with effect from the date of the expiry of his leave.

The 27th February 1906.

No. 271.—The Governor General in Council has accepted the resignation tendered by the Honourable Mr. Justice Pargiter of his office of Judge of the High Court of Judicature at Fort William in Bengal, with effect from the 14th March 1906, or the subsequent date on which he may sail from India or relinquish charge of office in the event of his not taking subsidiary leave.

No. 272.—The Honourable Mr. Justice Pargiter is permitted to resign His Majesty's Indian Civil Service, with effect from the 14th March 1906, or the subsequent date on which he may sail from India or relinquish charge of office in the event of his not taking subsidiary leave.

No. 278.—The Honourable Mr. Justice Geidt, I.C.S., a Judge of the High Court of Judicature at Fort William in Bengal, is granted furlough from the 22nd March 1906 to the 30th August 1906.

No. 279.—Under the provisions of the Indian High Courts Act, 1861 (24 and 25 Vict. Cap. 104), section 7, the Governor General in Council is pleased to appoint Mr. H. Holmwood, I.C.S., to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, with effect from the date on which the Honourable Mr. Justice Pargiter, I.C.S., relinquishes charge of his office and until further orders.

No. 280.—Under the provisions of the Indian High Courts Act, 1861 (24 and 25 Vict., Cap. 104), section 7, the Governor General in Council is pleased to appoint Mr. C. P. Caspersz, I.C.S., to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, during the absence on furlough of the Honourable Mr. Justice Geidt or until further orders.

No. 284.—Under the provisions of the Indian High Courts Act, 1861 (24 and 25 Vict. Cap. 104), section 7, the Governor General in Council is pleased to appoint Mr. E. W. Ormond, Barrister-at-Law, Chief Judge of the Presidency Small Cause Court, Calcutta, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Honourable Mr. Justice Henderson, or until further orders.

The 28th February 1906.

No. 296.—In the Home Department Notifications, noted on the margin, announcing appointments and promotions in the Cantonment Magistrates' Department, *for* the words "substantive *pro tem.*" and "sub. *pro tem.*" where they occur, *read* "provisional."

No. 340, dated the 26th February 1904.
No. 341, dated the 26th February 1904.
No. 1522, dated the 4th October 1905.
No. 1530, dated the 4th October 1905.
No. 1626, dated the 26th October 1905.

H. H. RISLEY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

FORESTS.

Calcutta, the 28th February 1906.

No. 185—99-3-F.—Mr. F. B. Manson, Conservator of Forests, 1st grade, on leave, is permitted to retire from the service of Government, with effect from the 2nd January 1906.

From the same date Mr. J. H. Lace, Conservator of Forests, 2nd (officiating 1st) grade, is confirmed in the latter grade.

LAND SURVEYS.

The 2nd March 1906.

No. 369—33-2.—Captain L. C. Thuillier, I. A., Officiating Assistant Superintendent, 1st grade, Survey of India, is granted privilege leave for 2 months and 19 days combined with furlough for 1 year under Articles 233, 260 and 308 (*b*) of the Civil Service Regulations with effect from the 26th February 1906 or the subsequent date on which he may avail himself of it.

J. WILSON,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Calcutta, the 26th February 1906.

No. 31.—The Governor General in Council is pleased to order the following promotions and reversions to and in the classes of Chief and Superintending Engineers of the Public Works Department, with effect from the date specified :—

Names.	From	To	With effect from
Macdonald, W.	Superintending Engineer, 1st class, *temporary rank*.	Superintending Engineer, 1st class, permanent.	9th December 1905.
Lees, O. C.	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class, *temporary rank*.	Ditto.
Farrant, J. T.	Superintending Engineer, 2nd class, sub. *pro tem.*	Superintending Engineer, 2nd class, permanent.	Ditto.
Bellasis, E. S.	Superintending Engineer, 2nd class, *temporary rank*.	Superintending Engineer, 2nd class, sub. *pro tem.*	Ditto.
Scott, F. W. M.	Superintending Engineer, 3rd class, *temporary rank*.	Superintending Engineer, 2nd class, *temporary rank*.	Ditto.
Clarke, C. C. S.	Ditto	Superintending Engineer, 3rd class, permanent.	Ditto.
Bacon, H. M. J.	Officiating Superintending Engineer.	Superintending Engineer, 3rd class, *temporary rank*.	12th December 1905.
Lees, O. C.	Superintending Engineer, 1st class, *temporary rank*.	Superintending Engineer, 2nd class.	30th January, 1906.
Scott, F. W. M.	Superintending Engineer, 2nd class, *temporary rank*.	Superintending Engineer, 3rd class, *temporary rank*.	Ditto.
Rushton, W. H.	Superintending Engineer, 3rd class, *temporary rank*.	Executive Engineer, 1st grade.	Ditto.
Bacon, H. M. J.	Ditto	Ditto	7th February 1906.
Oliver, G. T. I.	Officiating Superintending Engineer.	Superintending Engineer, 3rd class, *temporary rank*.	Ditto.
Thomson, A. S.	Officiating Chief Engineer.	Chief Engineer, 2nd class, *temporary rank*.	23rd February 1906.
Maconchy, G. C.	Officiating Superintending Engineer.	Superintending Engineer, 2nd class, *temporary rank*.	Ditto.

L. M. JACOB,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 26th February 1906.

No. 428-*G.B.*—The Governor-General in Council is pleased to recognise the appointment of Mr. C. Tian as Acting Consular Agent for France at Aden, during the absence of Mr. Ries.

The 27th February 1906.

No. 432-*G.*—Mr. E. H. S. Clarke, C.I.E., a Deputy Secretary to the Government of India in the Foreign Department, is granted privilege leave for two months and nineteen days combined with furlough for four months and eighteen days, with effect from the 1st March 1906, under Articles 233 and 308 (*b*) of the Civil Service Regulations.

No. 858-*I.C.*—Lieutenant T. C. Burke, 125th Rifles, Assistant Inspecting Officer, Rajputana Imperial Service Infantry, is appointed to officiate as Inspecting Officer of the Rajputana Imperial Service Infantry, with effect from the 1st January 1906 and during the absence on leave of Major W. L. Conran.

No. 861-*I.C.*—Captain A. K. Rawlins, 24th Punjabis, Inspecting Officer of Imperial Service Camel Corps, officiated as Inspecting Officer of the Rajputana Imperial Service Infantry, in addition to his own duties, from the 15th November to the 31st December 1905, *vice* Major W. L. Conran on leave.

The 28th February 1906.

No. 434-*G.*—Lieutenant-Colonel R. H. Jennings, C.S.I., a Resident of the 2nd class, is granted privilege leave for ten days, combined with furlough for nine months and twenty-one days, with effect from the 19th February 1906, under Articles 233 and 308 (*b*) of the Civil Service Regulations.

No. 435-*G.*—Lieutenant-Colonel J. R. C. Colvin, a Political Agent of the 2nd class, is posted as Political Agent in the Eastern States of Rajputana.

The 2nd March 1906.

No. 924-*I.B.*—In exercise of the powers conferred by section 13 of the Births, Deaths and Marriages Registration Act, 1886 (VI of 1886), the Governor-General in Council is pleased to appoint the Reverend Frank H. Levering of the American Baptist Telugu Mission, Secunderabad, to be a Registrar of Births and Deaths within the Hyderabad State, excluding Berar and the Cantonment of Secunderabad in respect of those classes of the community, being British subjects, to which he or any other Minister working as a Missionary in connection with the same mission is in the habit of ministering.

No. 927-*I.C.*—Captain F. Adams, 28th Light Cavalry, is appointed Inspecting Officer of the Kathiawar Imperial Service Cavalry, with effect from the date of assuming charge, *vice* Captain J. Talbot.

No. 455-*G.*—Lieutenant H. R. N. Pritchard, Indian Army, a probationer for the Political Department, is appointed to be a Political Assistant of the 3rd class, with effect from the 12th February 1906.

Lieutenant Pritchard is posted as an Assistant to the Agent to the Governor-General in Rajputana.

L. W. DANE,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 28th February 1906.

No. 1233-*P.*—With effect from the 13th of February 1906, in consequence of the grant of privilege leave to Mr. A. G. Barr,

Mr. A. C. Anthony is appointed to officiate in class V of the Enrolled List.

ACCOUNTS, ETC.

PUBLIC DEBT.

The 1st March 1906.

No. 1279-A.—In exercise of the powers conferred by section 14 of the Indian Securities Act, 1886 (XIII of 1886), the Governor General in Council is pleased to direct that the following proviso be added to rule 4 of the rules published with the Resolution of the Government of India in the Finance and Commerce Department, No. 96, dated the 7th January 1888, as amended by the Notification of the Government of India in that Department, No. 4870-A., dated the 10th September 1902, namely:—

Provided that in the case of receipts for payment of interest on Government Promissory Notes made at a Presidency Bank, the provisions of sub-rules (2) and (3) shall not be enforced unless it is specially so directed by the officer making the payment.

W. S. MEYER,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

TELEGRAPHS.

Calcutta, the 28th February 1906.

No. 1678—28.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Governor General in Council is pleased to direct that, with effect from the 1st April 1906, the following amendment shall be made in the rules published with the notification of the Government of India in the Public Works Department, No. 298 (Telegraphs), dated the 22nd September 1904, as amended by the notification of the Government of India in the Department of Commerce and Industry, No. 5052—47-3, dated the 15th September 1905, namely:—

In the proviso to Rule 146 (1) and in Rule 346 (1) (iii) after the word "offices" the words "and combined Post and Telegraph Offices in charge of Head and Sub-Postmasters" shall be inserted.

CUSTOMS.

The 2nd March 1906.

No. 1743—26.—Mr. P. R. Cadell, I. C. S., is appointed a Collector, Class II, in the Imperial Custom Service, with effect from the 3rd of March 1906, and is posted to Bombay.

No. 1785—13.—In exercise of the powers conferred by section 4, sub-section (3), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor General in Council is pleased, on the recommendation of the Dooars Planters' Association, to appoint Mr. A. W. C. Chaplin to fill the vacancy on the Indian Tea Cess Committee caused by the resignation of Mr. W. Milne.

W. L. HARVEY,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 26th February 1906.

MILITARY ADMINISTRATION IN INDIA.

No. 170.—The following papers are published for general information.

PAPERS.

I. Telegram, dated the 21st November 1905, from His Majesty's Secretary of State for India, to His Excellency the Viceroy.

II. Telegram, dated the 23rd January 1906, from His Excellency the Viceroy, to His Majesty's Secretary of State for India.

III. Despatch No. 18-Military (Secret), dated the 9th February 1906, from His Majesty's Secretary of State for India, to the Governor General of India in Council.

IV. Rules of Business.

I

Telegram, dated the 21st November 1905.

From—His Majesty's Secretary of State for India,
To—His Excellency the Viceroy.

Army Administration. Please refer to my despatch No. 66 of 31st May last. I shall be glad if you will take at once into consideration the Rules of Business which I requested your predecessor to submit and let me know as soon as possible by telegraph what you propose.

II

Telegram, dated the 23rd January 1906.

From—His Excellency the Viceroy,
To—His Majesty's Secretary of State for India.

Army Administration. With reference to your telegram, dated 21st November 1905, I submit the following proposals for the amendment of the present Rules of Business:—

Addition to Rule 1, Head (E).—(*vi*) Army finance, and the (vii) Military Accounts Department.

Amended Head (*F*).—Army Department.—All business connected with (*i*) the Army, apart from the business allotted to Military Supply Department, (*ii*) Cantonments, (*iii*) Volunteers

New Head (*G*).—Military Supply Department.—All business relating to (*i*) control of Army contracts, (*ii*) purchase of Remounts, Stores, and Ordnance, (*iii*) control and custody of Ordnance, Stores, and Remounts, except in so far as the Government of India may expressly assign these to the Army Department, (*iv*) the Management of Military Works, (v) the Clothing and Manufacturing Departments, (*vi*) the Indian Medical Service, (*vii*) Royal Indian Marine, (*viii*) (a section which corresponds to the Hydrographic Section of the Admiralty), Marine Surveys and dangers to navigation.

Amended Rule 2.—The business of the departments shall, subject to provision of Rule 1, be allotted (with a view to first perusal of papers, and first steps in the matter of orders thereon) to the Governor General and the Members of Council, according to the directions of the Governor General.

Amendments and addition to Part II, relating to the disposal of business. Rule 3, The Secretary in the department to which a subject appertains shall, as a rule, submit the case to the Member in charge, with a view to first perusal of papers and first steps in the matter of orders thereon. This rule is subject, however, to the provisions of Rules *3a*, 5 (2) 6, and *6a*.

Rule 3a.—Papers and cases in Army Department may be submitted to Member in charge by the head of a division of department to whom the Member has assigned a subject.

Rule 6a.—With a view to the discharge of duties imposed by Rules 5 (2), 6, 9, and 39, by the Secretary to the Government of India, Army Department, (*i*) he shall have a seat on the Advisory Council, (*ii*) all business to be brought before the Mobilization Committee and all decisions arrived at, shall be reported to him; and he shall be entitled to be present at all meetings of the Committee, (*iii*) all matters entered in a schedule approved by the Governor General shall be referred to him before orders are issued, (*iv*) he shall be furnished daily with a list of papers and cases submitted under Rule *3a* to Member in charge, (*v*) at any stage of discussion on any subject that is being dealt with by the Army Department, he shall have the right of calling for the papers and of recording a note for the consideration of the Member in charge.

Rule 11, paragraph (*2*) (*b*).—Without previous reference to Financial Department, either the Department of Military Supply or the Army Department may issue orders giving sanction to expenditure, provided that it does not require the Secretary of State's sanction, that no outlay is involved in excess of the total budget provision sanctioned under any major head of account, and that any reappropriation involved between grants and minor heads of account shall not exceed a total of 3 lakhs in any one financial year.

The functions of the present Military Department are divided by the above proposals between the two new departments. The new Army Department is also amalgamated with Army Head-quarters under control of Commander-in-Chief as Member of the Viceroy's

Council. The manner in which effect has been given to these principles, and in which the necessary constitutional control of the Army has been provided for, will be seen from the following detailed explanation.

In consequence of the changes under Rule 1, Head (E), the Financial Department will control the Military Accounts Department and Army Finance.

The existing arrangements are preserved in principle by Rule 1, Head (F) (i), by which any matters not explicitly assigned to the Supply Department will be dealt with by the Army Department. The Governor' General in Council does not now administer any cantonments in Native States.

As regards Draft Rule 1, Head (G) (ii) and (iii), the question of mobilisation stores and remounts will be submitted for your consideration. In the meantime Sub-Rule (iii) has been given its present form to avoid the necessity of alterations on receipt of your orders.

The omission of the word "ordinary" in Rule 2 is necessary to allow of the Army Department's coming under the control of the Commander-in-Chief.

There is no alteration of existing regulations in Rule 3, but a reference to the new Rules 3a and 6a is inserted.

The first of these two lays down that proposals from those in charge of divisions of the Army Department shall be submitted immediately to the Member without the intervention of the Secretary. The amalgamation of Army Head-quarters with the Army Department makes this necessary.

Draft Rule 6a.—All matters dealt with in the Army Department will in accordance with this rule be within the knowledge of the Secretary at all stages of their treatment; the continuation of the responsibility of the Commander-in-Chief to the Governor General in Council being thus maintained in accordance with constitutional usage. The Governor General will have at his disposal the most complete information on every question of military administration in which the ultimate control rests with the Government of India. As regards the more important questions, which would be considered by one or both of the Mobilisation and Advisory Committees, the Secretary will have full cognizance of them, as he is a member of the latter, and will attend the meetings of the first. Questions of less moment, but of sufficient importance to require the orders of the Government of India, will come before the Secretary for signature, and he will then be enabled to check any divergence from the practical and customary rules regulating the relations of Army administration and Government. In addition a list of all questions submitted to the Commander-in-Chief by heads of divisions will be compiled daily for the information of the Secretary. A further safeguard is furnished by the schedule of the cases which it might be necessary to submit for the consideration of the Governor General, which is referred to in your telegram of the 14th July last, Head 5. I am of opinion that it would be sufficient if these were submitted to the Secretary, who would refer to the Governor General cases, as he thought, of sufficient importance. Finally, the requirements of Rule 5 (2) will be met by the daily list of matters submitted to the Commander-in Chief.

It appears to me that it is impossible to avoid the differentiation of the position of the Secretary in the Army Department from that of Secretaries in other Departments, but the safeguards provided ensure the maintenance for him a status inferior to theirs in no respect.

The last provision of Rule 6a, 5 has been made with the object of enabling Secretary to submit his views to Commander-in-Chief, and thus obviating necessity of a reference to Governor General should such views be acceptable.

The Financial Department have accepted Rule 11, paragraph (2) (*b*), as sufficient.

The Member in charge of the Military Supply Department will be in precisely the same position as other Members of the Governor General's Council, and above procedure will apply only to Army Department. As at present advised, I consider Secretary should submit all cases to him.

On account of their objection to the intended amalgamation of the Government of India's Secretariat with the Army Head-quarters Staff, Arundel, Ibbetson, Richards, and Hewett dissent from these proposals. They consider it essential that if Government's control of Army and its Head is to be a reality, the functions of Commander-in-Chief as Executive Head of Army should be kept quite distinct from his functions as a Member of Council having charge of Army Department and as such having power to pass orders in the name and authority of the Government of India, and moreover, that the agencies through which these two distinct functions are exercised, should be kept apart. The position proposed for the Secretary in the Army Department is also objected to by them on the ground that instead of all the business of department in ordinary course passing through his hands from commencement, part of it will reach him only after orders have been prepared for signature, unless he especially calls for papers by exercise of an invidious discretion and that it thus differs from position of other Secretaries to Government. In absence of constitutional checks, which the existence of Local Governments provide in civil matters, they attach great importance to position of Army Secretary inasmuch as the chief security for effective control is his independence.

Lord Kitchener, Major-General Scott, and Baker, on the other hand, are of opinion that the suggestions of the other Members are not in accord with the Secretary of State's despatch,

and are not practical, and would cause a duplication of work which it was intended to abolish, and moreover, would prove both costly and inefficient as a system of administration. They consider that the Rules as amended completely safeguard the independence of the Army Secretary and constitutional control over Army of Viceroy and Council, and hope they will meet with your approval.

The objections of the Members of Council above mentioned who dissent from my proposal as to amalgamation of Government of India Secretariat and Army Head-quarters Staff are not acceptable to me as I consider such amalgamation inherent in the organization proposed by Secretary of State and necessary for its working. I cannot agree that it would have any injurious effect on the control of the Government of India over the Army and its Head, nor do I consider the comparison between the Army Department and Local Governments to be sound. The constitutional control of the Army by the Viceroy and Council is fully guaranteed by the independent position of the Army Secretary and his free access to Viceroy.

The views expressed by Lord Kitchener, Major-General Scott, and Baker are altogether concurred in by me, but I am anxious that the opinions of all my colleagues should be placed before you.

III.

No. 18, Military (Secret), dated the 9th February 1906.

From—The Right Hon'ble JOHN MORLEY, O.M., Secretary of State for India,

To—His Excellency the Right Hon'ble the Governor General of India in Council.

I have considered in Council Your Excellency's communication of 23rd January, and the new draft rules of business proposed by the Government of India, in conformity with the request made by my predecessor in his despatch of 31st May 1905, and repeated in his telegram of 21st November.

2. The policy set out in that despatch was designed to put an end to an alleged conflict between the Military Department of the Government of India and the Commander-in-Chief as head of the Army; to do away with a troublesome and superfluous duplication of work and to concede to the Commander-in-Chief "greater freedom of working." With these objects in view, the Military Department was to be transformed into a branch of administration confined to contracts, ordnance, military stores, works, and the like. The Commander-in-Chief, on the other hand, was to be placed in charge of a newly designated Army Department, which would be invested with all the duties and powers of which the old Military Department had been stripped, save those comprehended under the name of Military Supply.

3. Changes such as these, it is manifest, could easily be made to raise the largest questions of military organization in India, such, for example, as were handled in the Commission of 1879, and on some other occasions. The scheme itself was inevitably open to many criticisms both of principle and detail, and to these it was abundantly subjected from various quarters. Is not the combination, it was asked, of the active duties of executive command with the duties of general military administration, a burden too heavy for any one man, however capable and energetic, to support? Can the accidents of personality be overlooked, and the difference between a Commander-in-Chief with special aptitude and predilection for training, discipline, manœuvres, mobilization, and all the conduct of actual war; and a Commander-in-Chief of another type who excels, and might perhaps have been expressly appointed because excelling, in the sphere of office administration and preparation? How is one system to fit each of these two types? What, again, is to happen in this important sphere of office administration and organization, if the Member in charge of the Army Department, in his other capacity of Commander-in-Chief, is called away to duties in the field? Ought not the Member in charge of Military Supply to be a civilian rather than a soldier? On the other hand, is it indispensable that purely military proposals by the Commander-in-Chief should always be formally submitted to criticism from other military experts, provided always that the Governor General in Council exercises actual and decisive control where any political or financial question, great or small, directly or indirectly arises? And might not that control be more impaired by a possible concert between two different military authorities under the old system—and I understand that such cases have not been unknown—than by a single military authority with unshared military responsibility, such as is contemplated under the new?

4. These are some of the points that have been brought into view by the despatch of 31st May 1905, and in the proceedings that followed it. Your Excellency is familiar with them all, and it would be waste of time, under our present circumstances, for me to ask you to travel over ground so well trodden. Into the great fundamental questions of military systems His Majesty's Government do not consider that the occasion of this despatch calls upon them to enter. They have to deal with an actual emergency, and to terminate a deadlock that, apart from a mischievous rise of temperature in discussion to a point considerably above normal, cannot become other than detrimental to effective administration of the Army itself.

When Your Excellency assumed the responsibilities of your great office last November, and I became Secretary of State a few weeks later, it was no *tabula rasa* that we found. A proposed scheme had been agreed upon in principle, with whatever reluctance and qualification, between the Secretary of State in Council and the Governor General in Council, with the concurrence of the Commander-in-Chief, last July. This compromise among conflicting

opinions as to the best way of meeting an admitted desirableness of some improvement and readjustment in the position of the Military Department, His Majesty's Government do not think it wise to reopen, nor by a stroke of the pen to dismiss, at the risk of an indefinite prolongation of fruitless and injurious controversy. On a survey of the practical circumstances of the case, they are convinced that it would be altogether inexpedient to break off Your Excellency's labours in working out the plan of last summer, in accordance with the request addressed by my predecessor to the Governor General of that day. Accordingly, the task that Your Excellency had undertaken proceeded. It is impossible not to recognize the care, fidelity, and diligence, with which those labours on a vexed and thorny question have been performed, and His Majesty's Government owe Your Excellency their thanks for the full and candid narrative in which you have taken pains to record what has passed.

5. The draft of the rules, in Your Excellency's language, "distributes the functions of the present Military Department between the proposed new Army Department and the Department of Military Supply"; and it "amalgamates the new Army Department with the Army Head-quarters under the control of the Commander-in-Chief as Member of Council." You further explain in detail how effect is to be given to these objects, and what provision is to be made for the constitutional control of the Army. The cardinal object of maintaining the constitutional responsibility of the Commander-in-Chief to the Governor General in Council is to be secured by arranging "that the Secretary in the Army Department shall have full knowledge of the business of the department at every stage, from initiation to completion," so as to "be in a position to keep the Governor General fully informed upon every detail of military administration over which the Government of India exercises ultimate control." Your Excellency adds, however, the extremely important limitation "that although under my proposals the position of Secretary in the Army Department will differ somewhat from that of Secretaries in other departments, I regard this as unavoidable, and, in view of many safeguards provided for him, I consider his position as unassailable, and in no way inferior to theirs."

The Financial Department accept as sufficient for their requirements the draft rules affecting them, and the other arrangements for securing complete financial control of military expenditure. The Member in charge of the department of Military Supply is to be in exactly the same position as any other Member of the Governor General's Council.

6. On the consideration of these changes, Your Excellency's Council found itself divided. Four Members of the Council dissented from the proposed alterations, and Your Excellency summarizes with marked clearness and good faith the line of their objections. The four dissentient Members, as you state their view, "object to the intended amalgamation of the "Army Head-quarters Staff with the Government of India's Secretariat. They hold strongly "that, if the control of Government over the Army and its head is to be a reality, it is essential "to keep the functions of the Commander-in-Chief as Executive Head of the Army entirely "distinct from his functions as Member of Council in charge of the Army Department, and "entitled in that capacity to pass orders in the name and with the authority of the Government "of India." They insist "that the agencies through which these two distinct classes of function "are respectively exercised should be kept separate. They object also to the position assigned "to the Secretary in the Army Department, which differs from that of all the other Secre-"taries to Government, inasmuch as, instead of the whole business of the department passing "through his hands from its inception and in ordinary course, much of it will reach him only "after orders have been approved for signature, unless by the exercise of an invidious dis-"cretion he specially calls for papers. They attach special importance to a strong position for "the Army Secretary, since, in the absence of the constitutional check provided in civil "matters by the existence of local governments with free access to Viceroy, his independence "is the main security for effective control."

Such is Your Excellency's report of the attitude of those Members of Council* who were unable to assent to the proposed plan.

*Sir A. Arundel.
Sir D. Ibbetson.
Mr. Richards.
Mr. Hewett.

On the other hand, the Commander-in-Chief, General Scott, and Mr. Baker regard these suggestions of their colleagues as unpractical, as re-introducing that duplication of work of which complaint was made, and as likely to set up a system of administration at once inefficient and expensive. With those views Your Excellency agrees.

7. The proposed changes I have now examined with close attention in Council. The position of the Secretary of the Army Department is, as Your Excellency has always perceived, the pivot on which the discussion turns. Whether any rule that the wit of man could devise on paper would effectively secure the absolute independence of this representative of the Government of India in the Army Department, and guarantee with certainty that the Governor General could make sure of competent information and counsel enabling him to test proposals coming to him from the Army Department, may be doubtful. But I am advised here unanimously, and I consider, that if the supremacy of the civil government is to be real and effectual, and if the Governor General in Council is to be in a position to fulfil the duty cast upon him by the Statute of 1833, of "superintending, directing, and controlling" military affairs in India, then it is necessary that the Secretary to the Government of India in the Army Department should have status, powers, duties, and responsibilities precisely similar to those of the Secretaries to the Government of India in the other departments.

The rules as drafted and forwarded to me by Your Excellency would appear to effect a practical amalgamation between the new Army Department and the Head-quarters Staff. The

Commander-in-Chief becomes necessarily the head of both, and Rule 3 (*a*) provides that "papers and cases" may be submitted to him direct by various members of the Head-quarters Staff. It might thus happen, I conceive, that a very important matter might be submitted to the Commander-in-Chief (as Member in charge of the Army Department) by the Chief of the Staff, and might be placed before the Governor General in Council, although the Secretary of the Army Department would practically have had no opportunity of saying anything on the merits of the case. It would, as I understand, be quite impossible in any other Department—in the Financial Department, for instance,—that a matter should be thus dealt with by the Member in charge, without passing through the hands of the Secretary.

8. It appears to me that the members of the Army Head-quarters Staff, while continuing to perform as heretofore their duties as members of that staff in all matters in the control of the Commander-in-Chief as such, should, on the other hand, be departmental officers of the Army Department, though without any of the powers of a Secretary. In their two separate and distinct capacities the members of the Head-quarters Staff—that is to say, the Chief of the General Staff, should such an officer be created, the Quartermaster-General, the Adjutant-General, the Director of Ordnance, the Principal Medical Officer, and the Military Secretary,—will thus perform two separate and distinct functions: one, the function appertaining to their respective duties as Members of the Head-quarters Staff pure and simple; the other, the function appertaining to their duties as officers of the Army Department. From this point of view it would be incorrect in fact, as it seems undesirable in principle, to speak of the amalgamation of the Army Head-quarters Staff with the Government of India Secretariat. For some purposes, and for those only, the members of the Head-quarters Staff will be brought within the Army Department.

It follows from this that no member of the Head-quarters Staff, when engaged on the work of the Army Department, should have any power to submit direct to the Member in charge of the Army Department (that is to say, to the Commander-in-Chief) any case in that department, or to issue in regard to such work in it any order on behalf of the Government of India.

9. Now, in so far as the proposed rules do not keep the Army Department distinct from the Head-quarters Staff, and in so far as they put the Secretary of that department on a lower pedestal than other Secretaries, they would depart from the intention of the scheme set forth in my predecessor's despatch of 31st May 1905, and accepted, though reluctantly, and subject to modifications, as I have already said, by Your Excellency's predecessor on 6th July 1905. To that extent I regret that I am unable to approve them.

Your Excellency's suggested draft rule 3 (*a*) should therefore, in my opinion, be omitted, and the reference to it in draft rule 3 should be struck out. These suggested alterations will necessitate the striking out of paragraph (IV) of draft rule 6 (*a*) as unnecessary. I also suggest that after the words "Advisory Council" in draft rule 6 (*a*) the words "and of the Mobilisation Committee" should be added, and paragraph (II) of that rule should be omitted. In draft rule 11 (2) (*b*) after the words "Secretary of State" the words "in Council" should be added.

It further appears to me that the Secretary to the Government of India in the Military Supply Department should be a member of the Mobilisation Committee; that the Member in charge of the Military Supply Department should be a Member of the Defence Committee; and that the Governor General should have power to appoint for the time being to the Mobilisation Committee, the Defence Committee, and the Advisory Council, or to any or either of them, such person as he may consider advisable. I assume that any Member of the Mobilisation Committee may note upon any case before that Committee, and such note, when made, will form part of the case for submission to the Governor General in Council.

10. The object of these amendments is to make sure there that all matters, before they reach the Commander-in-Chief, as Member in charge of the Army Department, shall have passed through the hands of the Secretary.

I venture to hope that after considering the case as I have now put it, Your Excellency will regard this as a vital element in any scheme which is to be at once workable and constitutional.

In your other amendments I have only to express my concurrence.

11. With entire freedom from personal prepossession, anxious to avoid exaggerations, and strongly desiring to find myself in substantial accord with the Government of India, I have done my best to decide in Council the questions arising under the draft rules wholly upon their merits. I trust that the opinions expressed in this despatch will tend to compose a controversy too long outstanding; and will safeguard the fundamental principle that the Government of India, in all its branches, aspects, and divisions, subject to the statutory powers of the Secretary of State, has been solemnly and deliberately confided by Parliament to the Governor General in Council.

12. Lord Lansdowne, in his speech in the House of Lords on 1st August 1905, said of the plan devised by my predecessor for reorganizing military administration in India: "There is no finality in these things, and a moment may come when it will be necessary to reconsider some of the details." This remains true. Meanwhile, as everybody will agree, far less depends upon the letter of the written rule, important as the written rules undoubtedly must be, than upon a spirit of harmonious co-operation in working them. That spirit I confidently anticipate Your Excellency will have the high good fortune to secure.

IV

Rules of Business.

Rules as previously in force.	Rules as altered and added to by the telegram of January 23rd, 1906, to His Majesty's Secretary of State for India.	Rules as modified and approved under the despatch no. 18 (Secret), dated February 9th, 1906, from His Majesty's Secretary of State for India.
PART I.—APPORTIONMENT OF BUSINESS.	PART I.—APPORTIONMENT OF BUSINESS.	PART I.—APPORTIONMENT OF BUSINESS.
1. The business of the Government of India shall be classified and distributed among the different departments under the following heads, and each of the subjects hereinafter indicated shall, for the purposes of these rules, be deemed to belong to the department to which it is allotted in the annexed list:—	1. The business of the Government of India shall be classified and distributed among the different departments under the following heads, and each of the subjects hereinafter indicated shall, for the purposes of these rules, be deemed to belong to the department to which it is allotted in the annexed list:—	1. The business of the Government of India shall be classified and distributed among the different departments under the following heads, and each of the subjec's hereinafter indicated shall, for the purposes of these rules, be deemed to belong to the department to which it is allotted in the annexed list:—
* * *	* * *	* * *
(E)—FINANCE DEPARTMENT.	(E)—FINANCE DEPARTMENT.	(E)—FINANCE DEPARTMENT.
All business throughout British India and in all places in Native States administered by the Governor-General in Council connected with the administration of—	All business throughout British India and in all places in Native States administered by the Governor-General in Council connected with the administration of—	All business throughout British India and in all places in Native States administered by the Governor-General in Council connected with the administration of—
* * *	* * *	* * *
	(vi) Army Finance, and (vii) the Military Accounts Department.	(vi) Army Finance, and (vii) the Military Accounts Department.
(F)—MILITARY DEPARTMENT.	(F)—ARMY DEPARTMENT.	(F)—ARMY DEPARTMENT.
All business throughout British India and, save as otherwise provided in the case of cantonments, in all places in Native States administered by the Governor-General in Council, connected with the administration of— (i) the Army; (ii) Cantonments, other than those in Native States administered by the Governor-General in Council; (iii) Military Works; (iv) the Volunteers; (v) the Royal Indian Marine; and (vi) Marine Surveys and dangers to navigation (corresponding with the hydrographic section of the Admiralty).	All business connected with— (i) the Army, except such business as is allotted to the Department of Military Supply; (ii) Cantonments; (iii) the Volunteers.	All business connected with— (i) the army, except such business as is allotted to the Department of Military Supply; (ii) Cantonments; (iii) the Volunteers.
	(G)—DEPARTMENT OF MILITARY SUPPLY.	(G)—DEPARTMENT OF MILITARY SUPPLY.
	All business connected with— (i) the control of Army contracts; (ii) the purchase of stores, ordnance and remounts; (iii) the custody and control of all stores, ordnance and remounts not expressly assigned by the Government of India to the Army Department; (iv) the management of military works; (v) the clothing and manufacturing departments; (vi) the Indian Medical Service; (vii) the Royal Indian Marine; (viii) Marine Surveys and dangers to navigation (corresponding with the hydrographic section of the Admiralty).	All business connected with— (i) the control of Army contracts; (ii) the purchase of stores, ordnance and remounts; (iii) the custody and control of all stores, ordnance and remounts not expressly assigned by the Government of India to the Army Department; (iv) the management of military works; (v) the clothing and manufacturing departments; (vi) the Indian Medical Service; (vii) the Royal Indian Marine; (viii) Marine Surveys and dangers to navigation (corresponding with the hydrographic section of the Admiralty).

Rules of Business—contd.

Rules as previously in force.	Rules as altered and added to by the telegram of January 23rd, 1906, to His Majesty's Secretary of State for India.	Rules as modified and approved under the despatch No 18 (Secret), dated February 9th, 1906, from His Majesty's Secretary of State for India.
PART I.—APPORTIONMENT OF BUSINESS—*concld.*	PART I.—APPORTIONMENT OF BUSINESS—*concld.*	PART I.—APPORTIONMENT OF BUSINESS—*concld.*
2. Subject to the provisions of rule 1, the business of the different departments shall, for the purposes of the first perusal of papers and of the initiation of orders thereon, be allotted to the Governor General and the Ordinary Members of Council in such manner as the Governor General may, from time to time, direct.	2. Subject to the provisions of rule 1, the business of the different departments shall, for the purposes of the first perusal of papers and of the initiation of orders thereon, be allotted to the Governor General and the Members of Council in such manner as the Governor General may, from time to time, direct.	2. Subject to the provisions of rule 1, the business of the different departments shall, for the purposes of the first perusal of papers and of the initiation of orders thereon, be allotted to the Governor General and the Members of Council in such manner as the Governor General may, from time to time, direct.
PART II.—DISPOSAL OF BUSINESS.	PART II.—DISPOSAL OF BUSINESS.	PART II.—DISPOSAL OF BUSINESS.
3. Save as otherwise provided by rule 5, sub-section (2), and rule 6, cases shall ordinarily be submitted by the Secretary in the department to which the subject belongs, for the purposes of the first perusal of papers and of the initiation of orders thereon, to the Member in charge of that department.	3. Save as otherwise provided by rules 3 A, 5 (2), 6, and 6 A, cases shall ordinarily be submitted by the Secretary in the department to which the subject belongs, for the purposes of the first perusal of papers and of the initiation of the orders thereon, to the Member in charge of that department.	3. Save as otherwise provided by rules 5 (2), 6, and 6A, cases shall ordinarily be submitted by the Secretary in the department to which the subject belongs, for the purposes of the first perusal of papers and of the initiation of the orders thereon, to the Member in charge of that department.
	3A. In the Army Department papers and cases may be submitted to the Member in charge of the department by the head of the division of the department to which the subject has been assigned by the Member.	
5. (2) Any case which is of special importance and urgency may be submitted by the Secretary in the department to which the subject belongs, direct to the Governor General who may either pass orders on it himself or send it for disposal to the Member in charge of that department:	5. (2) Any case which is of special importance and urgency may be submitted by the Secretary in the department to which the subject belongs, direct to the Governor General who may either pass orders on it himself or send it for disposal to the Member in charge of that department:	5. (2) Any case which is of special importance and urgency may be submitted by the Secretary in the department to which the subject belongs, direct to the Governor General who may either pass orders on it himself or send it for disposal to the Member in charge of that department:
Provided that, when a case is so submitted to the Governor General, the Member in charge shall be informed of the fact by the Secretary.	Provided that, when a case is so submitted to the Governor General, the Member in charge shall be informed of the fact by the Secretary.	Provided that, when a case is so submitted to the Governor General, the Member in charge shall be informed of the fact by the Secretary.
6. Any case may, at any stage, if the Secretary in the department to which the subject belongs thinks fit, be submitted by him to the Governor General.	6. Any case may, at any stage, if the Secretary in the department to which the subject belongs thinks fit, be submitted by him to the Governor General.	6. Any case may, at any stage, if the Secretary in the department to which the subject belongs thinks fit, be submitted by him to the Governor General.

Rules of Business—contd.

Rules as previously in force.	Rules as altered and added to by the telegram of January 23rd, 1906, to His Majesty's Secretary of State for India.	Rules as modified and approved under the despatch No. 18 (Secret), dated February 9th, 1906, from His Majesty's Secretary of State for India.
PART II.—DISPOSAL OF BUSINESS—*concld.*	PART II.—DISPOSAL OF BUSINESS—*concld.* 6A. In order to enable the Secretary to the Government of India in the Army Department to discharge the duties imposed upon him by rules 5(2), 6, 9, and 39— (1) he shall be a Member of the Advisory Council; (2) he shall have the right to attend all meetings of the Mobilisation Committee and shall be informed of the business to be brought before the Committee and of the decisions arrived at; (3) all matters entered in a schedule approved by the Governor General shall be referred to him before orders are issued; (4) a list of the papers and cases submitted to the Member in charge of the department under rule 3A shall be furnished to him daily; (5) he shall be entitled at any stage of the discussion of any subject assigned to the Army Department— (*a*) to call for the papers; (*b*) to record for the consideration of the Member in charge a note on any matter.	PART II.—DISPOSAL OF BUSINESS—*concld.* 6A. In order to enable the Secretary to the Government of India in the Army Department to discharge the duties imposed upon him by rules 5(2), 6, 9, and 39— (1) he shall be a Member of the Advisory Council and of the Mobilisation Committee; (2) all matters entered in a schedule approved by the Governor General shall be referred to him before orders are issued; (3) he shall be entitled at any stage of the discussion of any subject assigned to the Army Department— (*a*) to call for the papers; (*b*) to record for the consideration of the Member in charge a note on any matter.
9. (*1*) Every case the subject of which concerns another department shall, unless it is one of extreme urgency, be referred for consideration to such department before it is circulated to the Members or brought before a meeting of Council, and before any orders are issued.	9. (*1*) Every case the subject of which concerns another department shall, unless it is one of extreme urgency, be referred for consideration to such department before it is circulated to the Members or brought before a meeting of Council, and before any orders are issued.	9. (*1*) Every case the subject of which concerns another department shall, unless it is one of extreme urgency, be referred for consideration to such department before it is circulated to the Members or brought before a meeting of Council, and before any orders are issued.
(2) If all the departments concerned are not in agreement regarding a case dealt with under this rule, it shall be submitted by the Secretary in the department to which the subject belongs, to the Governor General for orders as to its being brought before a meeting of Council under Part V.	(*2*) If all the departments concerned are not in agreement regarding a case dealt with under this rule, it shall be submitted by the Secretary in the department to which the subject belongs, to the Governor General for orders as to its being brought before a meeting of Council under Part V.	(*2*) If all the departments concerned are not in agreement regarding a case dealt with under this rule, it shall be submitted by the Secretary in the department to which the subject belongs, to the Governor General for orders as to its being brought before a meeting of Council under Part V.
10. Every order of the Governor General in Council shall be signed by either a Secretary, a Joint Secretary, a Deputy Secretary, an Under Secretary or an Assistant Secretary, to the Government of India, and such signature shall be the proper authentication thereof.	10. Every order of the Governor General in Council shall be signed by either a Secretary, a Joint Secretary, a Deputy Secretary, an Under Secretary, or an Assistant Secretary to the Government of India, and such signature shall be the proper authentication thereof.	10. Every order of the Governor General in Council shall be signed by either a Secretary, a Joint Secretary, a Deputy Secretary, an Under Secretary or an Assistant Secretary to the Government of India, and such signature shall be the proper authentication thereof.

Rules of Business—concld.

Rules as previously in force.	Rules as altered and added to by the telegram of January 23rd, 1906, to His Majesty's Secretary of State for India.	Rules as modified and approved under the despatch No. 18 (Secret), dated February 9th, 1906, from His Majesty's Secretary of State for India.
PART III.—CONSULTING THE FINANCE DEPARTMENT.	PART III.—CONSULTING THE FINANCE DEPARTMENT.	PART III.—CONSULTING THE FINANCE DEPARTMENT.
11. (2) (b) The Military Department may, without making a previous reference to the Finance Department, issue orders sanctioning any expenditure which does not require the previous sanction of the Secretary of State in Council and does not involve any outlay in excess of the total budget grant to the Military Department or a re-appropriation from any one to any other grant or minor head of account.	11. (2) (b) The Army Department and the Department of Military Supply may each, without making a previous reference to the Finance Department, issue orders sanctioning any expenditure which— (i) does not require the sanction of the Secretary of State; (ii) does not involve any outlay in excess of the total sanctioned budget provision, under any major head of account; and (iii) does not involve re-appropriations from any one or more grants or minor heads of account to any other such grants or minor heads exceeding in the aggregate three lakhs of rupees in any one financial year.	11. (2) (b) The Army Department and the Department of Military Supply may each, without making a previous reference to the Finance Department, issue orders sanctioning any expenditure which— (i) does not require the sanction of the Secretary of State in Council; (ii) does not involve any outlay in excess of the total sanctioned budget provision, under any major head of account; and (iii) does not involve re-appropriations from any one or more grants or minor heads of account to any other such grants or minor heads exceeding in the aggregate three lakhs of rupees in any one financial year.
PART XI.—OBSERVANCE OF, AND DEPARTURE FROM, RULES.	PART XI.—OBSERVANCE OF, AND DEPARTURE FROM, RULES.	PART XI.—OBSERVANCE OF, AND DEPARTURE FROM, RULES.
39. (1) The Secretary in each department shall be responsible for the careful observance therein of these rules. (2) Where a Secretary considers that there has been any departure from these rules, he shall personally bring the matter to the notice of the Governor General.	39. (1) The Secretary in each department shall be responsible for the careful observance therein of these rules. (2) Where a Secretary considers that there has been any departure from these rules, he shall personally bring the matter to the notice of the Governor General.	39. (1) The Secretary in each department shall be responsible for the careful observance therein of these rules. (2) Where a Secretary considers that there has been any departure from these rules, he shall personally bring the matter to the notice of the Governor General.

The 2nd March 1906.

APPOINTMENTS.

MILITARY ACCOUNTS DEPARTMENT.

No. 171.—Major T. A. Harrison, Indian Army, Military Accountant, 1st class, is appointed to officiate as Controller of Military Accounts, with effect from the 14th February 1906, to fill an existing vacancy.

CANTONMENTS.

No. 172.—In exercise of the powers conferred by Section 25 of the Cantonments Act, 1889 (XIII of 1889), the Governor General in Council is pleased to extend the Gambling Act (III of 1867) to the following Cantonments in the Punjab, namely:—

Delhi.
Ambala.
Jullundur.

Mian Mir.
Ferozepore.
Multan.
Sialkot.
Rawal Pindi.
Murree (Gharial and Topa).
Amritsar.
Dalhousie (Balun).
Dharmsala.
Jhelum.
Campbellpur.
Kasauli.
Barian Camp.

DISMISSALS AND REMOVALS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

HOSPITAL ASSISTANT BRANCH.

Bombay Establishment.

No. 173.—No. 240, second class Hospital Assistant Mahomed Saheb Buxoomia is dismissed the service, with effect from the 8th November 1905, under the operation of Article 155 of the Indian Articles of War.

LONDON GAZETTE.

No. 174.—The following extract is published for general information:—

London Gazette, dated 9th February 1906, page 952.

WAR OFFICE, PALL MALL,
9th February 1906.

* * * * * * * * *

BREVET.

The undermentioned Lieutenant-Colonels to be Colonels:—

Henry B. Vaughan, Commandant, 7th Duke of Connaught's Own Rajputs,—Dated 24th October 1905.

George W. Maxwell, Commandant, 67th Punjabis,—Dated 29th October 1905.

* * * * * * * * *

PROMOTIONS.

INDIAN ARMY.

No. 175.—The following promotions are made, subject to His Majesty's approval:—

To be Lieutenant-Colonel.

10th February 1906.

Major Charles James William Grant, V.C., 89th Punjabis.

Captains to be Majors.

1st March 1906.

Percy Molesworth Sykes, Political employ, India.
Willy Beale, Supernumerary List.

To be Captain.

1st March 1906.

Lieutenant Ignatius Mary Little, 26th Punjabis.

Second-Lieutenants to be Lieutenants.

4th December 1905.

Guy Giffard Oliver, 102nd (King Edward's Own) Grenadiers.

10th January 1906.

Arthur Grey McCally Cole, 108th Infantry.
John McLeod Grigor Taylor, 119th Infantry (The Mooltan Regiment).
Charles Townsend Sale, 73rd Carnatic Infantry.

4th February 1906.

Arthur Edward Berry Byrch, 73rd Carnatic Infantry.

No. 176.—The following provisional promotion is made, subject to His Majesty's approval:—

To be Major.

11th February 1906.

Captain Frederick Fisher, 107th Pioneers.

ORDNANCE DEPARTMENT.

Northern Circle.

No. 177.—Deputy Commissary and honorary Captain George Collins, Head Overseer, Gun and Shell Factory, Cossipore, *seconded*, to be Commissary, *seconded;*

Deputy Commissary and honorary Captain Albert Henry Williams, Chief Clerk, office of the Inspector General of Ordnance, Northern Circle, *seconded*, to be Commissary, *seconded;*

Deputy Commissary and honorary Captain George Henry Bittles to be Commissary;

Assistant Commissary and honorary Lieutenant Theophilus Thorne, to be Deputy Commissary, and to have the honorary rank of Captain, subject to His Majesty's approval;

Supernumerary Assistant Commissary and honorary Lieutenant James Wilson Turner, Inspector of Explosives, *seconded*, to be absorbed and *seconded;*

Conductor Edward Pipe, Head Overseer, Ammunition Factory, Dum Dum, *seconded*, to be Assistant Commissary, *seconded*, and to have the honorary rank of Lieutenant, subject to His Majesty's approval;

Supernumerary Assistant Commissary and honorary Lieutenant George William Gurr to be absorbed;

Supernumerary Conductor Joseph Fisher to be absorbed,—

vice Commissary and honorary Captain George Cox, retired; with effect from the 4th January 1906.

NATIVE ARMY.

No. 178.—Subject to His Majesty's approval, the honorary rank of Captain is conferred on retirement on the undermentioned officers, with effect from the dates specified:—

Subadar-Major Sunder Singh, *Sardar Bahadur*, 36th Sikhs,—1st November 1905.

Risaldar-Major Umdah Singh, *Sardar Bahadur*, 22nd Sam Browne's Cavalry (Frontier Force),—31st December 1905.

No. 179.—The following promotions are made:—

3rd Skinner's Horse.

Jemadar Sobha Singh to be Ressaidar, *vice* Lal Singh, transferred to the pension establishment; with effect from the 1st January 1906.

11th Rajputs.

Havildar Dwarka Singh, to be Jemadar, *vice* Rambakhsh Singh, transferred to the pension establishment; with effect from the 1st February 1906.

32nd Sikh Pioneers.

In Military Department Notification No. 745 of 1905, *for* "12th April 1905" *read* "11th April 1905".

54th Sikhs (Frontier Force).

Jemadar Sardara Singh to be Subadar, and Havildar Kehar Singh to be Jemadar, *vice* Sham Singh, transferred to the pension establishment; with effect from the 1st January 1906.

67th Punjabis.

Jemadar Fazl Ahmad to be Subadar, and Colour Havildar Fazl Ahmad to be Jemadar, *vice* Muhammad Khan, transferred to the pension establishment; with effect from the 6th January 1906.

84th Punjabis.

Jemadar Hari Singh to be Subadar, and Havildar Atar Singh to be Jemadar, *vice* Sowan Singh, transferred to the pension establishment; with effect from the 6th January 1906.

Jemadar Shah Nawaz Khan to be Subadar, and Havildar Jafar Ali to be Jemadar, *vice* Hasan Khan, transferred to the pension establishment; with effect from the 6th January 1906.

98th Infantry.

Havildar Ramjiawan to be Jemadar, *vice* Mumraj, deceased; with effect from the 5th January 1906.

The 101st Grenadiers.

Jemadar Bahadur Khan to be Subadar, and Havildar Ahmad Din to be Jemadar, *vice* Mawaz Khan seconded with the Somaliland Contingent; with effect from the 18th January 1906.

124th Duchess of Connaught's Own Baluchistan Infantry.

Jemadar Muhammad Ali to be Subadar, *vice* Dost Muhammad, transferred to the 106th Hazara Pioneers; with effect from the 1st January 1906.

Havildar Muhammad Akbar to be Jemadar, *vice* Sulaiman Shah, dismissed; with effect from the 1st January 1906.

1st Battalion, 4th Gurkha Rifles.

Jemadar Prem Sing Thapa to be Subadar and Havildar Puran Thapa to be Jemadar, *vice* Singbir Gharti, *Bahadur*, transferred to the pension establishment; with effect from the 1st January 1906.

RETIREMENTS.

No. 180.—Second-Lieutenant John Arnold Shelton Agar, Unattached List for the Indian Army, is permitted to resign the service, subject to His Majesty's approval.

VOLUNTEER CORPS.

APPOINTMENTS AND PROMOTIONS.

United Provinces Light Horse.

No. 181.—The Honourable Sir James Digges LaTouche, K.C.S.I., Lieutenant-Governor of the United Provinces, to be honorary Colonel.

Bombay Volunteer Artillery.

No. 182.—Captain John Wicks Molyneux Hawes, to be Major, *vice* Leslie, transferred to the Supernumerary List.

Captains Sydney Armstrong and John James Marsland, to be Majors, to complete the establishment;

Lieutenant Harold Oliphant Coates to be Captain, *vice* Hawes, promoted;

Lieutenant Robert William Rudall Pennington, to be Captain, *vice* Armstrong, promoted;

Second-Lieutenant Archibald Edward Boyd, to be Lieutenant, *vice* Coates, promoted;

Second-Lieutenant Constantine George Nomico, to be Lieutenant, *vice* Pennington, promoted,—
with effect from the 9th January 1906.

Madras Volunteer Guards.

No. 183.—Harold Greenwood Ogden, Gentleman, to be Second-Lieutenant, *vice* Buckley, promoted; with effect from the 9th February 1906.

1st Punjab Volunteer Rifles.

No. 184.—Edward Lewis Sterling, Gentleman, to be Second-Lieutenant, *vice* Clark, promoted.

Rangoon Volunteer Rifles.

No. 185.—Second-Lieutenant David Robertson, to be Lieutenant, *vice* Beechey, transferred to the Supernumerary List; with effect from the 3rd February 1906.

Poona Volunteer Rifles.

No. 186.—In Military Department Notification No. 112 of 1906, *for* "Malcolm Couper Gibbs" *read* "Malcolm Couper Gibb."

East Coast Volunteer Rifles.

No. 187.— Second-Lieutenant Arthur William Robert, to be Lieutenant, *vice* Davis, promoted;

Charles Gordon Spencer, Gentleman, to be Second-Lieutenant, *vice* Robert, promoted; with effect from the 1st February 1906.

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Fort William, the 2nd March 1906.

Statement of Deposits on account of Estates between the 24th February and 2nd March 1906.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited. R a. p.	Date to which claims will be received.
Hugh Kenneth Dalyell. (1)	Captain	20th Deccan Horse.	18th September 1905.	Intestate	5,265 7 1	Claims should be submitted to the Administrator General of Madras.
Edmund Robert St. George Holbrook. (2)	Captain	1st Battalion, West Yorkshire Regiment.	Ditto	Ditto	1,919 2 8	Claims should be submitted to the Administrator General of Bombay.
Octavius Muir Hamilton Anson. (3)	Lieutenant	1st Battalion, 6th Gurkha Rifles.	29th August 1905.	Ditto	591 10 2	1st May 1906.

(1) *Next-of-kin—Father—* Major-General John Dalyell, 10, Merchiston Crescent, Edinburgh.
(2) *Widow—* Mrs. Gertrude Holbrook, C/o Messrs. Cox & Co.
Children— (1) Gertrude Kathleen Holden Holbrook.
(2) Georgina Winifred Holbrook.
Mother— Mrs. Caroline Holbrook, C/o Miss Holden, 69, St. Andrews Terrace, Bloomfield, St. Derby.
(3) *Next-of-kin—Father* — Colonel G. Anson, Garvock, Sevenoaks, Kent.

E. DEBRATH, *Major-General.,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 28th February 1906.

No. 49.—Rai Sahib Milki Ram, Assistant Storekeeper, North Western Railway, in class III, grade 1 of the Superior Revenue Establishment of State Railways, is appointed to officiate in class II of that establishment, with effect from the 6th February 1906, *vice* Mr. R. H. Tait, Storekeeper, granted privilege leave.

No. 50.—Mr. A. H. Joscelyne, Assistant Locomotive Superintendent in class III, grade 2 of the Superior Revenue Establishment of State Railways, is appointed to officiate as a District Locomotive Superintendent on the North Western Railway in class II of that establishment, with effect from the 22nd November 1905, *vice* Mr. A. C. Crighton on leave, or until further orders.

No. 51.—Mr. H. M. Cardew, Locomotive Superintendent, Oudh and Rohilkhand Railway, in class I, grade 1 of the Superior Revenue Establishment of State Railways, is granted privilege leave for three months combined with furlough for 4 months and 20 days under Articles 233 and 308 (*b*) of the Civil Service Regulations, with effect from the 27th February 1906 or subsequent date.

No. 52.—With reference to Railway Board Notification No. 51, dated the 28th February 1906, the following officiating appointments are made until further orders:—

Mr. P. A. Hyde in class I, grade 3 of the Superior Revenue Establishment of State Railways is appointed to officiate as Locomotive Superintendent of the Oudh and Rohilkhand Railway in class I, grade 1 of that establishment, in addition to his own duties of Carriage and Wagon Superintendent.

Mr. T. Gregson, District Locomotive Superintendent in class II, grade 3, is appointed to officiate as Deputy Locomotive Superintendent of the Oudh and Rohilkhand Railway in class I, grade 3 of the Superior Revenue Establishment of State Railways.

The 1st March 1906.

No. 53.—The services of Mr. S. A. J. Keatinge, Storekeeper, Oudh and Rohilkhand Railway in class II, grade 1 of the Superior Revenue Establishment of State Railways, are placed temporarily at the disposal of the Department of Commerce and Industry.

The 2nd March 1906.

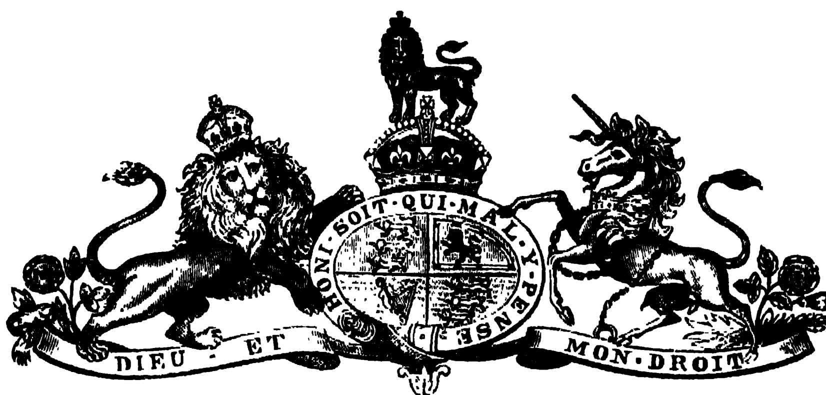
No. 54.—Mr. H. Mc Millan, Executive Engineer, 1st grade, State Railways, whose services were lent to the Bombay, Baroda and Central India Railway Company is, on return to Government service, posted to the North Western Railway.

No. 55.—With reference to Railway Board Notification No. 11, dated the 18th January 1906, Mr. F. V. Tayler, Executive Engineer, 1st grade, and Officiating Deputy Manager, North Western Railway, reverted to his substantive appointment of Assistant Manager on that Railway from the 16th February 1906.

No. 56.—With reference to Railway Board Notification No. 12, dated the 18th January 1906, Rai Sahib Bishan Das, Officiating Assistant Manager, North Western Railway, reverted to his substantive appointment of Personal Assistant to the Manager of that Railway from the 16th February 1906.

No. 57.—Mr. W. E. S. McGregor, District Traffic Superintendent in class II, grade 1 of the Superior Revenue Establishment of State Railways, whose services were lent to the Bombay, Baroda and Central India Railway Company, is, on return to Government service, posted to the North Western Railway.

NEVILLE PRIESTLEY,
Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 3, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 17th November 1905.

From the 25th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 18th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8 Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

" It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India

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Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. ME'KLE,
Publisher, Gazette of India

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

INVENTIONS and DESIGNS.

Calcutta, the 1st March 1906.

NOTIFICATION.

No. 872 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 24th February 1906:—

No. 96 of 1906.—Patrick Alfred Kenna, accountant, of 14 O'Connell street, Sydney, in the state of New South Wales, in the commonwealth of Australia. *An improved tobacco pipe.*

No. 97 of 1906.—John French Golding, engineer, of 1471 Park street, Washington, district of Columbia, United States of America. *Improvements in metallic fabrics for use in concrete and other purposes.*

No. 98 of 1906.—Asa Lees and Company, Limited, machine makers, of Soho Iron Works, Oldham, in the county of Lancaster, England, and Robert Taylor, manager, and Robert Clegg, foreman, of the Mule Department, both of the same address. *Improvements in metal carriages for self-acting mules and twiners*

No. 99 of 1906.—Khan Bahadoor Commodore Dhanjibhoy, proprietor of the Imperial Carrying Company, of Rawalpindi, Punjab, British India. *Improvements in tongas and the like especially applicable for military ambulance purposes.*

No. 100 of 1906.—Lazaridas Aptekman, foreman, of 42 Settle street, London, in the county of Middlesex, England. *Improvements in tobacco-cutting machines.*

No. 101 of 1906.—Alfred Smallwood, metallurgist, of 34 Old Broad street, in the city of London, in the county of Middlesex, England. *Improvements in the mode of and means for generating and diffusing heat in connection with steam boilers of the Lancashire, Cornish, water tube or other similar type.*

No. 102 of 1906.—George Middleton, coachbuilder, of Putney, London, England. *Improvements in or relating to wheels for road vehicles.*

No. 103 of 1906.—Arthur Blanchard, electrical engineer, of 199 Inderwick road, Hornsey, London, England, Harry Wood, engineer, of 55 Wyatt road, Highbury, London, England, and Ernest Augustus Hamilton Burgoyne, gentleman, of 30 Craven street, Strand, London, England. *Improvements in incandescent vapour burners.*

No. 104 of 1906.—The Pearson Fire Alarm, Limited, manufacturers, of 62 King William street, in the city and county of London, England. *Improvements in electric fire alarms and thermo-indicators.*

No. 105 of 1906.—The United Kingdom Self-Adjusting Anti-friction Metallic Packing Syndicate, Limited, manufacturers, of 14 Cook street, Liverpool, in the county of Lancaster, England, and Andrew Riddell Bell, draughtsman, of 12 Laurel Terrace, Chapel lane, Armley, Leeds, in the county of York, England. *Improvements in lubricators.*

No. 106 of 1906.—Walter Phillips, consulting electrical engineer, Marker's Buildings, Apollo street, Bombay. *Improving silk and cotton spinning to be called " Electro-static silk and cotton spinning improver."*

No. 107 of 1906.—Willford Arthur Peloquin Cosserat, signal engineer, Bengal-Nagpur Railway. *Improvements in the securing of railway signals.*

No. 108 of 1906.—William George Wheatley, engineer, of 10 Victoria Terrace, Calcutta, in the province of Bengal, British India. *Improvements in block signalling in railways.*

No. 109 of 1906.—Malcolm Arbuthnot, as assistant in the firm of Messrs. Arbuthnot & Company, residing at the Madras Club, Madras. *Improvements in carts for transport purposes.*

No. 110 of 1906.—James Hodgkinson, engineer, at present of the Continental Hotel, Calcutta, c/o Messrs. Remfry & Son, solicitors and patent agents, of Calcutta. *Improvements in and relating to automatic feed mechanisms used with cotton gins and the like.*

No. 111 of 1906.—Ebrahim, watch maker, and Abdul Rozaq Moulvi, priest, both of Jumapet, Sholapoor, in the presidency of Bombay, British India, Alishaik Bidree, merchant, and Mohamed Ishaq Bidree student, both of Bhue Gulli, Sholapoor aforesaid. *Improvements in leasing mechanisms for warping machines and the like.*

No. 873 P.—THE undermentioned design has been registered, under the provisions of the Inventions and Designs Act, 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma. This and other designs are open to public inspection, from 11 A.M. to 4 P.M., at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 3 of 1906.—Cecil Osmond Manuel, manager, Burmah Oil Works, Budge Budge, 24-Pergannahs, Bengal. *A form of corrugated corners of sheet metal cans, cannisters and the like.*

No. 874 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M. at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 222 of 1905.—Marcus Begg, tea planter, of the Noahabaree Tea Estate, Morian P. O., Assam, British India. *Improvements in bulkers or mixers* (Specification filed 21 February 1906.)

No. 226 of 1905.—Charles Henry Shaw, manufacturer, of 35th and Wazee street, Denver, in the county of Arapahoe and state of Colorado, United States of America. *Improvements in and connected with rock drilling engines.* (Specification filed 14 February 1906.)

No. 252 of 1905.—George Washington Donning, gentleman, of East Orange, in the county of Essex, state of New Jersey, United States of America, and Harry Tabb Ambrose, President of the American Book Company, residing in Orange, county of Essex, state of New Jersey, United States of America. *Improvements in typewriters.* (Specification filed 14 February 1906.)

No. 324 of 1905.—Frederick Hugh Smith, engineer, of Home Works, Datchet, in the county of Buckingham, England. *Improvements in and relating to governors for internal combustion engines.* (Specification filed 14 February 1906.)

No. 325 of 1905.—James Holden, engineer, of Hermon House, Wanstead, in the county of Essex, England. *Improvements in stays for steam and other boilers.* (Specification filed 14 February 1906.)

No. 326 of 1905.—George Kirkegaard and Fridtjof Jebsen, mechanical engineers of the Borough of Brooklyn, city and state of New York, United States of America. *Bottle stoppers.* (Specification filed 14 February 1906.)

No. 327 of 1905.—Society Jules Jean and Company, produced by its Manager, Jules Jean, chemist, 18 rue de Mogador, Paris, France, and George Raverat, industrial, 18 rue de Mogador, Paris, France. *A process for condensing the vapours of volatile solvents, either pure or mixed with other gases or vapours, air aqueous vapour, and so forth.* (Specification filed 14 February 1906.)

No. 331 of 1905.—Sidney Prescott Wood, engineer, of Vulcan Iron Works, Worcester, in the county of Worcester, England, and McKenzie & Holland, Limited, railway signal engineers, of Vulcan Iron Works, Worcester, in the county of Worcester, England. *Improvements in electric treadles or contact makers for railway signalling and the like.* (Specification filed 14 February 1906.)

No. 332 of 1905.—Charles Dutton, engineer, of Tolladine road, Worcester, Courtenay Harold Wish Edmonds, engineer, of Albert road, Worcester and McKenzie & Holland, Limited, railway signal engineers, of Vulcan Iron Works, Worcester, all in the county of Worcester, England. *Improvements in or relating to railway point and signal apparatus and the like.* (Specification filed 14 February 1906.)

No. 336 of 1905.—William Henry Drury, lawyer, of Waltham, in the county of Middlesex, and state of Massachusetts, United States of America. *An improved woven fabric.* (Specification filed 22 February 1906.)

No. 338 of 1905.—Marconi's Wireless Telegraph Company, Limited, of 18 Finch lane, in the city of London, England. *Improvements in instruments for detecting and measuring alternating electric currents.* (Specification filed 14 February 1906.)

No. 340 of 1905.—Gustav Berg, managing director, of Fabriksgrand 3, Stockholm, Sweden. *An improved automatic check-valve for gas and liquid conduits.* (Specification filed 21 February 1906.)

No. 345 of 1905.—A Pile, engineer, c/o Messrs. Remfry & Son, solicitors and patent agents, of 8/2 Hastings street, Calcutta. *Improvements in lamps for burning volatile oils.* (Specification filed 21 February 1906.)

No. 362 of 1905.—The Toledo Glass Company, manufacturers, a corporation organized under the laws of the state of Ohio and having its principal office at the city of Toledo, in the county of Lucas, in said state of Ohio, United States of America. *Improvements in glass-shaping machines.* (Specification filed 21 February 1906.)

No. 363 of 1905.—The Monitor Shipping Corporation, Limited, engineers, of St. Nicolas' Buildings, Newcastle-on-Tyne, in the county of Northumberland, England. *Improvements in navigable vessels.* (Specification filed 21 February 1906.)

No. 365 of 1905.—Emile Fourcault, glass manufacturer, of 49 rue du Worchut, Lodelinsart, in the kingdom of Belgium. *Improvements in and apparatus for the manufacture of glass sheets, or plates.* (Specification filed 21 February 1906.)

No. 403 of 1905.—Edward Jacob Hill, engineer, of 11 Victoria street, in the city of Westminster, London, England. *Improvements in hand-lever brake-gear for railway waggons.* (Specification filed 19 February 1906.)

No. 417 of 1905.—Peter Smith Swan, broker and commission agent, of 12 Clive row, Calcutta. *Improvements in roofs for shed buildings such as mills and factories.* (Specification filed 9 February 1906.)

No. 436 of 1905.—Edward Lennon Cantwell, consulting engineer, and patent agent, of 14 Lindsay street, Calcutta. *An improved registering turnstile gate.* (Specification filed 14 February 1906.)

No. 450 of 1905.—Frederick George McKim, mechanical engineer, of 115 Finsbury Pavement, London, England. *Improvements in or relating to pneumatic tyres.* (Specification filed 19 February 1906.)

No. 476 of 1905.—David Roberts, engineer, of Spittlegate Iron Works, Grantham, England. *Improvements in or connected with road locomotives and vehicles.* (Specification filed 19 February 1906.)

No. 528 of 1905.—The Arcanum, Limited, manufacturers (a British Joint Stock Company of Limited Liability—duly incorporated under British Laws), whose registered offices are 94 Cannon Street, London, England. *Improvements in or relating to apparatus for the manufacture of mineral waters and their delivery on draught, applicable to analogous or other purposes.* (Specification filed 19 February 1906.)

No. 565 of 1905.—Bruno Vassel, architect, care of H. V. Williams and Company, patent agents and engineers, of No. 14 Hare Street, Calcutta. *A new or improved composition for floorings and the like.* (Specification filed 14 February 1906.)

No. 10 of 1906.—Thomas Samuel Tarling, stationer's warehouseman, of 17 Tess road, Fleetville, St. Albans, in the county of Hertford, England *Improvements in or relatiug to oil lamps.* (Specification filed 16 February 1906.)

No. 11 of 1906.—Victor Belanger, inventor, of 17 Marlboro street, Boston, Massachusetts, United States of North America, and John Jacob Stein, merchant, of 12 Mark lane, London, England. *Improvements in means for controlling traveller rings of spinning frames.* (Specification filed 16 February 1906.)

No. 13 of 1906.—George William Drummond, engineer, of 13, Victoria street, Westminster, London, England. *Improvements in spark preventers for locomotives.* (Specification filed 16 February 1906.)

No. 875 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each :—

No. 306 of 1892.—Rudolf Diesel. *A process for producing motive work from the combustion of fuel.* (From 19 April 1906 to 19 April 1907.)

No. 6 of 1894.—Charles Hodgson. *An improvement in apparatus for working railway points and signals.* (From 7 April 1906 to 7 April 1907.)

No. 405 of 1896.—Samuel Cleland Davidson. *Improvements in machines for packing tea or other substances.* (From 17 March 1906 to 17 March 1907.)

No. 347 of 1897.—William Richard Sumption Jones and Everard Richard Calthrop. *Improvements in or in connection with buffers and draw-bars for railway and other similar vehicles.* (From 24 February 1906 to 24 February 1907.)

No. 204 of 1898.—The Linotype Company, Limited. *Improvements in the star wheels of the linotype and analogous machines.* (From 22 February 1906 to 22 February 1907.)

No. 213 of 1898.—The Linotype Company, Limited. *Improvements in or relating to linotype machines.* (From 22 February 1906 to 22 February 1907.)

No. 281 of 1898.—Joseph Temperley and John Ridley Temperley. *Improvements in apparatus for raising, lowering and conveying or transporting loads, which improvements are partly applicable to friction-hoists and similar machines.* (From 22 February 1906 to 22 February 1907.)

No. 282 of 1898.—Joseph Temperley and John Ridley Temperley. *Improvements in apparatus for raising, lowering and conveying or transporting loads.* (From 22 February 1906 to 22 February 1907.)

No. 286 of 1898.—The Monotype Machine (Colonial Patents) Syndicate, Limited. *Improvements in type casting and composing machines.* (From 21 February 1906 to 21 February 1907.)

No. 287 of 1898.—The Monotype Machine (Colonial Patents) Syndicate, Limited. *Machine for preparing the perforated record strips of type forming machines.* (From 21 February 1906 to 21 February 1907.)

No. 344 of 1898.—Frank Swales. *An improved hook more especially intended for use as a curb hook.* (From 10 March 1906 to 10 March 1907.)

No. 474 of 1898.—David Carl Bendix. *Improvements in the manufacture of dry alizarine colours.* (From 2 March 1906 to 2 March 1907.)

No. 395 of 1899.—Rudolf Diesel. *Improvements in or relating to internal combustion engines.* (From 4 April 1906 to 4 April 1907.)

No. 269 of 1900.—James Price Cleghorn. *A new or improved process of preserving meat, fowl, fish and other substances containing albumen, and apparatus therefor.* (From 26 February 1906 to 26 February 1907.)

No. 235 of 1901.—A. P. Roy. *Tiled walling to be called "Roys tiled walling".* (From 15 April 1906 to 15 April 1907.)

No. 485 of 1901.—James Albert Chambers. *Improvements in the manufacture of glass articles and apparatus therefor.* (From 13 May 1906 to 13 May 1907.)

No. 104 of 1902.—Frans Johan Emil Johansson. *Improvements in steam-engines or the like.* (From 9 May 1906 to 9 May 1907.)

No. 876 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased :—

No. 48 of 1901.—George Napier Aberneithie. *A fastener and tip combined for a billiard cue.* (Specification filed 19 November 1901.)

No. 90 of 1901.—The Clyde Chemical Company, Limited. *Improvements in the means employed for the extraction of oxide of chromium from its ores and its subsequent treatment to obtain soluble salts.* (Specification filed 22 November 1901.)

No. 140 of 1901.—Dr. Luigi Cerebotani. *An improved "auto-tele-meteorograph."* (Specification filed 23 November 1901.)

No. 153 of 1901.—Paul Eugene Domergue. *Improved dynamo especially applicable for driving fans.* (Specification filed 23 November 1901.)

No. 162 of 1901.—Andrew Gilmour McMeekin. *Improvements in tea firing machines.* (Specification filed 22 November 1901.)

No. 163 of 1901.—Thomas Aubrey Hunt. *A marker for keeping the score at the game of "bridge" to be called the 'simplex bridge marker."* (Specification filed 22 November 1901.)

No. 240 of 1901.—Mahboob Alum. *Improvements in water lifts.* (Specification filed 22 November 1,01.)

No. 320 of 1901.—John Thomas Mitchener and William Stanning Ross. *Improvements in chests for tea and other substances.* (Specification filed 22 November 1901.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

No. 9 of 1900.—Albert Cushing Crehore and George Owen Squier. *Improvements in submarine cable telegraphs.* (Specification filed 22 November 1900.)

No. 129 of 1900.—William Alfred Freret and Harry South Lewis. *Improvements in or relating to cryptographic systems and means for adapting same to practice in connection with type-writing machines.* (Specification filed 22nd November 1900.)

Fee in respect of the continuance of an exclusive privilege—

4 (*b*) After the expiration of the fourth year and before the expiration of the fifth year from the date of filing of the specification—

The sum of R50 for each of the above inventions

NOTICES.

All communications relating to applications for leave to file specifications and for registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, 2, Bankshall Street, Calcutta.

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's Office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the 10th day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo. volumes, paper cover, 13 annas or 1s. 1d. Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Department of Commerce and Industry, 2, Bankshall Street, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

CEMETERY NOTICE

Is hereby given under Rule XX of the rules for the care and use of cemeteries that the cross on the tomb of Dr. E. A. THOMPSON in the Government Cemetery at Narsinghpur is in need of repairs. Any heirs of the deceased who see this notice and who wish to repair the cross should communicate with the undersigned.

———, Extra Asstt. Comsr.,
For Deputy Commissioner, Narsinghpur.

NARSINGHPUR,
The 10th February 1906.

GOVERNMENT CHICHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ " .	3-12	4-8	6
¼ " .	1-14	2-4	4

BANK OF BENGAL.

NOTICE.

Calcutta, 27th February 1906.

The Directors have made the following change in the Bank's European Establishment.:—

Mr. S. B. Moultrie to act temporarily as Agent of Patna Branch, *vice* Mr. J. M. Atkinson, transferred.

By order of the Directors,

W. D. CRUICKSHANK,
Secretary and Treasurer, Bank of Bengal.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 27th February 1906.

LIABILITIES.

	R	a.	p.
Capital paid up . .	2,00,00,000	0	0
Reserve Fund . . .	1,40,00,000	0	0
Public Deposits at Head Office . R 81,06,163 a. 11 p. 10; Public Deposits at Branches 90,96,805 7 0	1,72,02,969	2	10
Other Deposits at Head Office and Branches .	11,73,06,308	0	2
Bank Post Bills, etc. . .	8,12,338	9	6
Sundries	15,15,813	10	0
RUPEES .	17,08,37,429	6	6

ASSETS.

	R	a.	p.
Government Securities . .	1,26,45,504	0	0
Other authorized Investments	55,41,325	8	0
Loans on Government and other authorized Securities .	4,67,15,132	11	6
Accounts of Credit on Government and other authorized Securities	3,52,34,671	5	1
Bills discounted and purchased	2,50,99,567	14	1
Balances with other Banks .	15,26,901	7	1
Bullion	...		
Dead Stock	18,75,491	11	8
Stamps	14,305	13	2
Sundries	7,00,855	1	2
	12,93,53,755	7	8
Cash and Currency Notes at Head Office R *2,39,56,866 a. 9 p. 3; Cash and Currency Notes at Branches †1,75,26,807 5 7	4,14,83,673	14	10
RUPEES .	17,08,37,429	6	6

* Includes Sovs. and ½ Sovs., value			R53,340	0	0
† Do.	do.	do.	2,74,485	0	0
			R3,27,825	0	0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 1st March 1906.

C. M. BASTIN,
Offg. Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 9 per cent.
Percentage 30·31.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE.

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1905 the price of these articles will be as follows :—

Quinine 1-pound tin,	R16,	or post-free,	R16-8
½	,,	R8	,,	R 8-6
¼	,,	R4	,,	R 4-6
Cinchonidine 1	,,	R12	,,	R12-8
½	,,	R6	,,	R 6-6
¼	,,	R3	,,	R 3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates :—

1 lb tin,	R16 or post-free	R16-8
½ lb ,,	R8	,,	R 8-6
¼ lb ,,	R4	,,	R 4-4

COMPTROLLER GENERAL'S OFFICE.

List of Government Promissory Notes in the custody of the Comptroller and Auditor General on the 31st December 1905, deposited under Article 164, Volume I, C. A. Code.

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	
Government Promissory Notes held under Article 166 of the Civil Account Code.							
Ajmer.							
Abkari Contractor	15,000	...	5,000	...	.	20,000	Assistant Commissioner, Ajmer.
Abu Vernacular School Fund	4,000	...	...	...	...	4,000	Agent, Governor General, Rajputana, and Magistrate, Mount Abu.
Abdul Rohim, District Nazir	1,000	...	500	...	...	1,500	Assistant Commissioner, Ajmer.
Abu and Anadra Dispensary Fund	5,000	...	...	...	...	5,000	Agent, Governor General, and Residency Surgeon and Chief Medical Officer, Rajputana.
Ajmer Dispensary Fund	4,000	...	...	...	...	4,000	Commissioner of Ajmer.
" Government College	2,400	...	...	...	...	2,400	Commissioner of Ajmer and Principal, Government College, Ajmer.
" " Scholarship Fund	1,400	...	..	...	...	1,400	Commissioner and Director of Public Instruction, and the Principal, Government College, Ajmer.
" " Endowment Fund	41,100	...	...	...	...	41,100	(same as above)
Badripuri, Minor	7,000	...	...	...	...	7,000	Manager, Court of Wards, Ajmer.
Deolia Dispensary Fund	500	...	...	.	.	500	Civil Surgeon, Ajmer.
Jeypore College Fund	1,000	...	...	...	...	1,000	Agent, Governor General, Rajputana, and the Resident at Jeypore.
Head Accountant, Ajmer Treasury	2,000	...	...	...	...	2,000	Assistant Commissioner, Ajmer.
Kotra Dispensary Fund	2,200	...	...	...	...	2,200	Second Assistant Resident, Mewar.
Mayo College Accumulated Fund	24,600	29,000	...		..	53,600	Agent, Governor General, Rajputana, and Principal, Mayo College.
" Endowment Fund	7,20,400	...	.	...	...	7,20,400	Agent, Governor General, Rajputana.
Misri Lall	...	...	500	...	..	500	Commissioner of Ajmer.
Police Clothing Fund	5,000	...	...	...	..	5,000	Commissioner and the General Superintendent of Police, Ajmer.
Prithi Sing	100	...	..	...	...	100	Commissioner of Ajmer.
Ramsar Dispensary Fund	2,500	...	...	...	...	2,500	Civil Surgeon, Ajmer.
Reserve Fund for Hospital Assistants	63,800	...	...	...	...	63,800	Residency Surgeon and Chief Medical Officer, Rajputana.
Sri Ram, Naib Nazir	...	...	500	...		500	Assistant Commissioner, Merwara.
Sheo Raj, Naib Nazir	600	...	...	..	...	600	Assistant Commissioner, Ajmer.
Carried over	9,03,600	29,000	6,500	...	...	9,39,100	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans	Various 4 per cent. Loans.	Debentures.	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	
Government Promissory Notes held under Article 166 of the Civil Account Code—*contd.*							
Brought forward	9,03,600	29,000	6,500	...	...	9,39,100	
Ajmer—*continued.*							
Sett Champa Lal, Rai Bahadur	10,000	...	50,000	...	...	60,000	Assistant Commissioner, Ajmer.
Security Deposit of Treasurer, Rajputana Agency	...	...	10,000	...	...	10,000	First Assistant to the Agent Governor General, Rajputana.
Thakur Bijoi Sing, Minor	...	...	50,000	...	..	50,000	General Manager, Court of Wards, Ajmer.
Thakur Udai Singh	6,000	...	...	...	...	6,000	General Manager, Court of Wards, Ajmer.
Thakur Jagmat Sing	1,000	...	...	...	..	1,000	General Manager, Court of Wards, Ajmer.
Todgarh Dispensary Fund	1,500	...	...	...	...	1,500	Commissioner of Ajmer.
Walterkrit Hitkarni Sabha	1,400	...	1,500	...	...	2,900	Assistant Commissioner, Rajputana and President Walterkrit Hitkarni Sabha.
Baghelkhand.							
Collector of Shahabad, Political Agent, Baghelkand, and Rai Jai Pergash Lal, Bahadur	1,28,700	...	...	...	...	1,28,700	Bank of Bengal, Allahabad for credit to H. H. the Maharajah of Rewah.
Security Deposit of Treasurer, Rewah State	27,000	...	...	...	...	27,000	Political Agent, Baghelkhand.
Bagdad.							
British Cemetery Fund	1,000	...	...	...	...	1,000	Political Resident and Residency Surgeon, Baghdad.
Security Deposit of Treasurer, Bagdad Treasury	...	...	8,000	...	...	8,000	Political Resident in Turkish Arabia.
" P. DeMello, Treasury Clerk	2,100	...	1,800	...	...	3,900	Political Resident in Turkish Arabia.
Bhopal.							
Bani Madho Scholarship Fund	1,500	...	...	...	...	1,500	Political Agent, Bhopal.
Bhopal Water-works Endowment Fund	3,37,800	...	...	...	...	3,37,800	Political Agent, Bhopal.
" Boundary Settlement Fund	3,500	...	...	...	...	3,500	Political Agent, Bhopal.
" Excluded Local Fund	...	79,800	...	...	...	79,800	Political Agent, Bhopal.
Seth Hansraj, Amar Singh and Mussamat Khami	1,07,200	...	...	...	...	1,07,200	Political Agent, Bhopal.
Kincaid Scholarship Fund	2,500	...	...	...	...	2,500	Political Agent, Bhopal.
Maksudangarh State	40,000	20,000	...	...	...	60,000	Political Agent, Bhopal.
Narsingarh State	...	32,400	...	...	...	32,400	Political Agent, Bhopal.
Nasirpur State	21,000	..	...	...	...	21,000	Political Agent, Bhopal.
Sehore Boys' School	23,800	...	...	...	...	23,800	Political Agent, Bhopal.
Carried over	16,19,600	1,61,200	1,27,800	...	...	19,08,600	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent, 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	
Government Promissory Notes held under Article 166 of the Civil Account Code—*contd.*							
Brought forward	16,19,600	1,61,200	1,27,800	...	...	19,08,600	
Bhopal—*continued.*							
Security Deposit of Treasurer, Bhopal Political Agency	20,000	...	...	...	...	20,000	Political Agent, Bhopal.
" Treasurer, Sehore Treasury	...	...	7,500	...	...	7,500	Political Agent, Bhopal.
" " Maksudangarh State	1,000	...	...	...	...	1,000	Political Agent, Bhopal.
" " Narsingarh State	20,000	...	...	...	...	20,000	Political Agent, Bhopal.
Sehore Leper Asylum	500	...	...	...	...	500	Political Agent, Bhopal.
Ramvallab, Minor	...	...	3,200	...	...	3,200	Political Agent, Bhopal.
Calcutta.							
Northbrook Medal Prize Fund	2,000	...	...	...	...	2,000	Master of the Mint, Calcutta, and the Director of Public Instruction, Punjab.
Pollock Prize Medal Fund	6,200	...	...	...	...	6,200	Comptroller, India Treasuries.
Security Deposit of the Currency Office Treasurer	99,000	1,000	...	...	...	1,00,000	Head Commissioner of Paper Currency.
" " Treasurer's subordinates	14,300	2,700	3,400	...	500	20,900	Assistant Comptroller General, in charge of Paper Currency.
" Promotho Nath Ghose, Accountant	...	...	500	...	...	500	Superintendent, Civil Veterinary Department, Bengal.
" Mint Bullion-keeper	50,000	...	...	...	...	50,000	Master of the Mint, Calcutta.
" " Krishna Lal Roy, Contractor	...	1,000	...	...	...	1,000	Master of the Mint, Calcutta.
" " Senior Melter	300	4,900	...	...	...	5,200	Master of the Mint, Calcutta.
" " Assistant Melter	...	300	...	...	...	300	Master of the Mint, Calcutta.
" Cashier of the Office of the Private Secretary to the Viceroy	5,000	...	...	...	...	5,000	Private Secretary to the Viceroy.
" Medal Contractor, Military Department	2,000	...	...	...	...	2,000	Secretary, Government of India, Military Department.
" Head Clerk and Cashier of the Board of Examiners	...	2,000	...	...	...	2,000	Secretary, Board of Examiners, Calcutta.
" Cashier of the Government Press	2,000	8,000	...	...	...	10,000	Superintendent, Government Printing, Calcutta.
" Le Franc S. H. Store-keeper	...	...	500	...	...	500	Superintendent, Government Printing, Calcutta.
" G. W. Allen & Co., Contractors for printing Government Stock Forms	10,000	...	...	...	...	10,000	Superintendent, Government Printing, Calcutta.
" Heera Lall, Box Contractor	...	300	...	...	...	300	Superintendent, Government Printing, Calcutta.
" Narain Chandra Banerjee, Stationery-keeper	...	...	1,000	...	...	1,000	Superintendent, Government Printing, Calcutta.
Carried over	18,51,900	1,81,400	1,43,900	...	500	21,77,700	

II B 2

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	
Government Promissory Notes held under Article 166 of the Civil Account Code—*contd.*							
Brought forward .	18,51,900	1,81,400	1,43,900	...	500	21,77,700	
Calcutta—*continued.*							
Security Deposit of Pepin Behary Mookherjee, Store-keeper .	15,000	...	...	...	...	15,000	Controller of Printing, Stam[p] and Stationery.
" Naraiyan Kissen Sen " .	2,00,000	...	...	...	...	2,00,000	
" Akil Chander Banerjee & Co., Contractors . . .	2,800	...	...	...	..	2,800	
" Balmer Lawrie & Co., Contractors . . .	5,000	...	30,000	...	...	35,000	
" Banerjee, M. L., Contractor .	...	...	700	...	...	700	
" Bejoy Kristo De " .	200	...	...	...	...	200	
" Dino Nath Das & Co., " .	1,100	...	...	...	...	1,100	
" F. W. Heilgers & Co., " .	8,000	2,000	51,000	...	...	61,000	
" Guru Das Shaw " .	...	100	...	...	...	100	
" Hari Sankar Dalal " .	...	500	..	...	...	500	
" Jadu Nath Pan " .	..	1,000	...	...	...	1,000	
" Kanai Lal Kunji Das " .	300	...	...	...	...	300	
" Kishori Mohon Roy " .	...	1,000	...	..	...	1,000	
" Lal Gopal Mitter "	...	...	1,000	...	...	1,000	
" Mahomed Hanif Meah " .	...	..	3,200	...	...	3,200	
" Panna Lal Sil " .	...	1,300	100	...	...	1,400	
" Pran Gobind Dalal " .	..	...	500	...	...	500	
" Prem Chand Mistry " .	200	...	...	...	...	200	
" Seymour Hale, E. " .	500	...	...	...	...	500	
" Upper India Couper Paper Mills , .	4,000	...	10,000	...	...	14,000	
Coorg.							
Civil Dispensary Fund, Mercara .	4,000	...	...	...	...	4,000	President, Mercara Municipal Committee, and Civil Surgeon, Mercara.
District Board, Coorg, Mercara .	10,000	...	...	...	...	10,000	Chief Commissioner of Coorg and President, District Board, Coorg.
Somvarpet Municipality . . .	500	200	...	...	...	700	Commissioner of Coorg and President, Somvarpet Municipality.
Fraserpet School Endowment Fund	500	...	...	..	...	500	Commissioner of Coorg, and Inspector of Schools, Coorg.
Mercara School Endowment Plantation Fund	13,500	...	...	...	...	13,500	Commissioner of Coorg and Inspector of Schools, Mercara
Thomson Prize Fund . . .	1,300	...	...	...	...	1,300	
Carried over .	21,18,800	1,87,500	2,40,400	...	500	25,47,200	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						Names of Officers to whom Interest is sent.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Government Promissory Notes held under Article 166 of the Civil Account Code—*contd.*							
Brought forward	21,18,800	1,87,500	2,40,400	...	500	25,47,200	
Coorg—*contd.*							
Virajpet Dispensary Fund . .	2,000	.	...	...	...	2,000	Commissioner of Coorg and President, Virajpet Municipality.
„ Municipality . . .	1,100	..	...	...	...	1,100	
Arpattu, Mukkatira, Puvamma and Dechamma, Minors .	..	1,200	...	...	...	1,200	Commissioner and Treasury Officer, Coorg.
Kongetti Chengappa, „ .	200	...	...	...	...	200	Commissioner and District Judge, Coorg.
Kambera Uttane, „ .	100	...	...	...	...	100	Commissioner and Treasury Officer, Coorg.
Padmanabhaiya, „ .	7,700	...	...	.	...	7,700	District Judge and Treasury Officer, Coorg.
Rangaswami Aiyangar, G. A., „	...	1,100	...	...	...	1,100	Commissioner and Treasury Officer, Coorg.
Security Deposit of Abkari Contractors, Messrs. Parry & Co. .	4,000	2,000	4,000	...	..	10,000	Commissioner of Coorg.
„ Abdul Rahim M. Parpattigar .	...	500	...	...	...	500	Commissioner and Treasury Officer, Coorg.
„ Aichettira Kuttappa, Shanbogue . . .	...	100	...	...	...	100	
„ Allapandra Ponnappa Sheristadar	100	...	...	...	...	100	
„ Ammekandra Kalappa, Shanbogue	200	...	...	...	...	200	
„ Appaneravana Aiyanna, Shanbogue . . .	200	...	...	...	...	200	
„ Areyada Subbaiya, Shanbogue . . .	100	...	...	...	..	100	
„ Avaremadanda Muddaiya, Shanbogue . . .	100	...	...	...	...	100	
„ Bachettira Muttanna, Shanbogue	100	...	...	...	...	100	
„ Balliyandra Kalaiya, Surveyor	...	100	...	...	...	100	
„ Balla Chandra Appachu, Shanbogue . . .	...	200	...	...	...	200	
„ Boveriandra Kalappa, Shanbogue	...	200	...	...	...	200	
„ Choudlu Kalappa, Assistant Shanbogue . .	...	100	...	...	...	100	
„ Chiyakapuvandra Machaiya, Shanbogue . . .	...	200	...	...	...	200	
„ Chenandra Devaiya, Parpattigar	...	500	...	...	...	500	
Carried over .	21,34,700	1,93,700	2,44,400	...	500	25,73,300	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						Names of Officers to whom Interest is sent.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
Government Promissory Notes held under Article 166 of the Civil Account Code—*contd.*	R	R	R	R	R	R	
Brought forward .	21,34,700	1,93,700	2,44,400	...	500	25,73,300	
Coorg—*contd.*							
Security Deposit of Ittira Ponnappa, Parpattigar . . .	500	...	..	...	...	500	Commissioner and Treasury Officer, Coorg.
" Kapanaiya, "	...	200	...	...	...	200	
" Krishna Aiyangar, G., Parpattigar	...	500	..	...	...	500	
" Kiriyabadagana Subbaiya, Shanbogue . . .	300	...	...	...	...	300	
" Kunchetti Subbaiya, Shanbogue	...	200	...	...	...	200	
" Kodandra Appaiya Subedar .	...	2,000	...	...	...	2,000	
" Kodandera Belliappa, Parpattigar . . .	...	500	...	...	...	500	
" Kanganandra Ganapati, Sheristedar . . .	...	500	...	...	...	500	
" Kullettira Muttanna, Assistant, Shanbogue . .	...	100	...	...	...	100	
" Kodandera Madappa, Parpattigar	500	...	...	...	...	500	
" Kodira Timmaiya; Parpattigar	...	500	...	...	...	500	
" Kollimada Pemmaiya, Shanbogue . . .	300	...	...	...	...	300	
" Kullettira Kunjappa, Shanbogue	...	200	...	...	...	200	
" Madanda Mandanna, Parpattigar	200	...	...	...	...	200	
" Machamandra Devaiya, Assistant Shanbogue . .	...	100	...	...	...	100	
" Mundandra Somaiya, Shroff	...	500	...	...	...	500	
" Mukkatira Machaiya, Shanbogue	100	...	...	...	...	100	
" Monnandra Subbaiya, Shanbogue . . .	200	...	...	...	...	200	
" Monnappa Kodandra Subedar	...	500	...	...	...	500	
" Mallachira Achaiya, Assistant Shanbogue . . .	...	100	...	...	...	100	District Judge and Treasury Officer, Coorg.
" Muttanna, Telappandra Parpattigar	200	...	...	...	...	200	Commissioner and Treasury Officer, Coorg.
" Muruvanda Muttanna Parpattigar . .	...	500	...	...	...	500	District Judge and Treasury Officer, Coorg.
Carried over .	21,37,000	2,00,100	2,44,400	...	500	25,82,000	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	
Government Promissory Notes held under Article 166 of the Civil Account Code—*contd.*							
Brought forward	21,37,000	2,00,100	2,44,400	...	500	25,82,000	
Coorg—*contd.*							
Security Deposit of Narayanaiyangar, B., Parpattigar	500	...	...	...	...	500	
" Napaneravana Monappa, Parpattigar	...	500	...	...	...	500	Commissioner and Treasury Officer, Coorg.
" Nayakanda Belliappa, Shanbogue	200	...	...	...	...	200	Commissioner and Treasury Officer, Coorg.
" Nayada Ponnappa, Assistant, Shanbogue	...	100	...	...	...	100	Commissioner and Treasury Officer, Coorg.
" Nuchimaniyandra Devaiya, Shanbogue	200	...	...	.	...	200	Commissioner and Treasury Officer, Coorg.
" Nanjamma Sh.	...	100	...	..	...	100	District Judge and Treasury Officer, Coorg.
" Opium Contractor	...	400	..	...	...	400	Commissioner of Coorg.
" Palekandra Belliappa, Subedar	...	500	..	...	..	500	Commissioner and Treasury Officer, Coorg.
" Palangandra Pemmaiya, Shanbogue	...	100	...	...	...	100	Commissioner and Treasury Officer, Coorg.
" Pale Kandra Aiyanna, Subedar	2,000	...	..	...	...	2,000	Commissioner and Treasury Officer, Coorg.
" Patrapanda Devaiya, Sheristedar	...	500		...	...	500	Commissioner and Treasury Officer, Coorg.
" Puvaiya, Appaneravandra, Shanbogue	...	100	...	...	...	100	Commissioner and Treasury Officer, Coorg.
" Pandandra Monnappa, Shanbogue	...	100		...	...	100	Commissioner and Treasury Officer, Coorg.
" Patrapanda Uttaiya, Assistant, Shanbogue	...	100	...	...	...	100	Commissioner and Treasury Officer, Coorg.
" Puttichandra Madappa, Assistant, Shanbogue	...	100	...	...	...	100	District Judge and Treasury Officer, Coorg.
" Paleyanda Kuttappa, Parpattigar	500	...	...	...	...	500	Commissioner and Treasury Officer, Coorg.
" Rama Rao, A., Treasurer, Coorg Treasury	...	3,000	...	...	...	3,000	Commissioner and Treasury Officer, Coorg.
" Somaiyanda Muddaiya, Assistant Shanbogue	...	100	...	...	...	100	Commissioner and Treasury Officer, Coorg.
" Siddappa, B., Assistant Shanbogue	...	200	...	...	..	200	Commissioner and Treasury Officer, Coorg.
" Srinivasa Aiyangar, Gumasta	.	100	...	...	...	100	Commissioner and Treasury Officer, Coorg.
" Subbaraya, N., Parpattigar	...	500	...	...	...	500	Commissioner and Treasury Officer, Coorg.
" Subbanna, B., Assistant Shanbogue	...	100	...	...	...	100	Commissioner and Treasury Officer, Coorg.
Carried over	21,40,400	2,06,700	2,44,400	...	500	25,92,000	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1855	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent Loans.	Debentures	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	
vernment Promissory Notes held under Article 166 of the Civil Account Code—*contd.*							
Brought forward	21,40,400	2,06,700	2,44,400	...	500	25,92,000	
Coorg - *concld*							
curity Deposit of Tadiyangala Aiyappa, Parpattigar	200	..	...	...	...	200	Commissioner and Treasury Officer, Coorg.
" Udiyandra Machaiya, Parpattigar	.	500	...	...	...	500	
" Uluvarana Somaiya, Shanbogue	...	200	..	...	...	200	
" Kongandra Ponnappa, Ranger	500	...	..	...	...	500	Forest Divisional Officer, Coorg.
" Madapa, Ch "	500	...	...	...	...	500	
" Palekandra Atchaiya "	500	...	..	...	...	500	
Gwalior.							
ghogarh State	56,000	...	...	...	...	56,000	Resident at Gwalior.
Hyderabad (Deccan).							
achellam Moodlier, V. S.	200	.	200	...	...	400	Cantonment Magistrate, Secunderabad.
llappa Venkat Raghavendra Rao, Minor	71,000	2,000	92,000	...	...	1,65,000	Superintendent, Residency Bazar, Hyderabad.
ssain Ali Khan, Minor	600	...	...	...	...	600	First Assistant Resident, Hyderabad.
manah, R.	2,000	...	...	...	...	2,000	Superintendent of Police, and 1st Class Magistrate, Balarum.
cunderabad Cantonment Drainage Scheme	1,61,000	...	...	...	...	1,61,000	First Assistant Resident, Hyderabad.
vasankaram, Balkrishna's Estate	13,000	...	5,000	...	...	18,000	Superintendent Residency Bazar, Hyderabad.
mp Store-keeper	...	...	4,000	...	...	4,000	First Assistant Resident, Hyderabad.
Indore.							
kari Fund	25,000	...	...	...	...	25,000	Extra Assistant Agent, Governor General, Central India.
kari Contractor	...	..	500	...	...	500	Political Agent, Bhopawar.
ency Treasurer, Bhopawar	1,000	...	4,800	...	...	5,800	
aritable Hospital Fund	500	...	500	...	...	1,000	Treasury Officer, Indore.
ly College Fund	45,600	...	...	...	...	45,600	
ar Leper Hospital Fund	10,000	...	...	...	...	10,000	
na Agency Local Fund	1,000	...	...	...	...	1,000	
" " Dispensary Fund	2,500	...	...	...	...	2,500	
" " School Fund	4,000	...	...	...	...	4,000	
lore Residency Bazar Fund	10,100	10,000	...	...	...	20,100	Agent, Governor General, Central India, Indore.
oia Scholarship Fund	3,000	...	...	...	...	3,000	Treasury Officer, Indore.
Carried over	25,48,600	2,19,400	3,51,400	...	500	31,19,900	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 percent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent Loans.	Debentures.	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	
Government Promissory Notes held under Article 166 of the Civil Account Code—*contd.*							
Brought forward .	25,48,600	2,19,400	3,51,400	...	500	31,19,900	
Indore—*contd.*							
Manpur Treasurer	...	...	2,000	...	...	2,000	Political Agent, Bhopawar.
Medical School Fund . . .	500	...	...	...	...	500	Extra Assistant Agent, Governo General for Central India.
Mhow Church of England Mission Fund	3,500	...	...	...	...	500	Treasury Officer, Indore.
Rana of Barwani . . .	50,000	...	...	...	...	50,000	Political Agent, Bhopawar.
Security Deposit of Treasurer, Indore Treasury	50,000	...	...	...	...	50,000	Treasury Officer, Indore.
Victoria Charitable Hospital . .	7,000	...	9,500	...	...	16,500	Political Agent, Bhopawar.
Kalat.							
Mir Yacoob Khan and Mir Ayub Khan	20,600	...	...	...	...	20,600	Political Agent, Kalat.
Madras.							
W. Morres, Contractor . . .	1,700	...	...	...	...	1,700	Examiner, Public Works Accounts, Madras and Coorg.
Narayan Rao	1,000	...	...	...	...	1,000	
Mhow.							
Mihidpore Cantonment Fund . .	9,400	...	...	...	...	9,400	President, Cantonment Committee, Mhow.
Nepal.							
Security Deposit of 4th Clerk and Treasurer, Nepal Treasury . .	200	...	2,300	...	...	2,500	Resident in Nepal.
Nowgong.							
Beri Jogir	40,000	...	...	...	...	40,000	Political Agent, Bundelkhand.
Debi Gir, a Minor	10,000	...		...	...	10,000	
Famine Insurance Fund . . .	15,000	...	...	...	..	15,000	
Khuman Sing, Raja of Panna . .	2,000	...	...	...	...	2,000	
Laghasi Jogir	6,000	...	...	...	...	6,000	
Panna State	5,00,000	...	1,00,000	...	...	6,00,000	
Prince of Wales' Recovery Fund .	2,400	...	...	...	...	2,400	
Rao Bahadur Roshun Sing . .	1,50,000	...	...	...	...	1,50,000	
Sarila State	1,90,000	...	...	...	...	1,90,000	
Security Deposit of Treasurer, Bundelkhand Agency .	3,000	...	...	...	...	3,000	
" Moona Lall & Sons, Abkari Contractors	1,500	...	...	...	...	1,500	Cantonment Magistrate, Nowgong.
Carried over .	36,12,400	2,19,400	4,65,200	...	500	42,97,500	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent Loans.	Debentures.	Total.	Names of Officers to whom interest is sent.
Government Promissory Notes held under Article 166 of the Civil Account Code—*contd.*	R	R	R	R	R	R	
Brought forward	36,12,400	2,19,400	4,65,200	...	500	42,97,500	
Nowgong—*contd.*							
Security Deposit of Treasurer, Nowgong Treasury	10,000	...	...	...	...	10,000	Political Agent, Bundelkhand.
" " Sarila State	1,000	...	...	...	...	1,000	Political Agent, Bundelkhand.
Port Blair.							
" Head Store-keeper	2,200	...	...	...	..	2,200	Executive Commissariat Officer, Port Blair.
" Treasurer, Port Blair Treasury	2,000	...	...	...	...	2,000	Treasury Officer, Port Blair.
Pusa.							
" Anukul Chander Chatterjee, Librarian	500	...	...	...	...	500	Director, Agricultural Research Institution.
" Norman Banerjee, Cashier and Accountant	...	...	500	..	..	500	Agri-Horticulturist, Pusa.
Quetta.							
Abdulla Jan, Minor	4,400	...	...	...	...	4,400	Political Agent and Deputy Commissioner, Quetta-Pishin.
Abdul Shakur and Abdul Tahir, Minors	7,800	...	...	..	..	7,800	Political Agent and Deputy Commissioner, Quetta-Pishin.
Abdul Rohim, Minor	1,200	...	...	...	...	1,200	Political Agent, Quetta.
Quetta Municipality	10,000	...	...	...	...	10,000	Municipal Secretary and District Engineer, Quetta.
Sambhar.							
Security Deposit of Chooni Lall, Contractor	500	..	...	...	...	500	Assistant Commissioner, Northern India Salt Revenue, Sambhar.
" Gonesh Lal, Contractor	...	...	500	...	...	500	Assistant Commissioner, Northern India Salt Revenue, Sambhar.
" Treasurer, Sambhar Treasury	75,000	...	...	...	..	75,000	Assistant Commissioner, Northern India Salt Revenue, Sambhar.
" Copper Coin Contractor	500	...	...	...	...	500	Assistant Commissioner, Northern India Salt Revenue, Sambhar.
Sibi.							
Barnes School Scholarship Fund	3,200	...	...	...	...	3,200	Political Agent, Deputy Commissioner, Thal Chotiali, and Extra Assistant Commissioner, Sibi.
Female Dispensary at Sibi	8,800	...	...	...	...	8,800	Political Agent, Thal Chotiali.
Shāhrig Bazar Excluded Local Fund	6,900	...	...	...	...	6,900	Deputy Commissioner, Thal Chotiali.
Simla.							
Security Deposit of Store-Keeper	...	800	...	...	...	800	Inspector General of Civil Veterinary Department, Simla
Zhob.							
Countess of Dufferin Hospital Fund	2,500	...	...	...	...	2,500	Political Agent, Zhob.
Total Civil Officers in direct Account in stock.	37,48,900	2,20,200	4,66,200	...	500	44,35,800	
Carried over	37,48,900	2,20,200	4,66,200	...	500	44,35,800	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent. 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	Names of Officers to whom Interest is sent.
	R	R	R	R	R	R	
Government Promissory Notes held under Article 167 of the Civil Account Code.							
Brought forward	37,48,900	2,20,200	4,66,200	...	500	44,35,800	
Agri-Horticulturist, Agricultural Research Institute, Pusa	...	...	500	...	...	500	No interest drawn.
Assistant Commissioner, Ajmer	...	...	1,200	...	...	1,200	
Contonment Magistrate, Secunderabad	...	1,000	...	..	...	1,000	
Controller of Printing, Stamps and Stationery	...	100	100	...	...	200	
General Manager, Court of Wards, Ajmer	...	28,100	..	...	...	28,100	
Supply and Transport Officer, Port Blair	...	...	4,300	...	...	4,300	
Superintendent, Government Printing	...	500	...	...	...	500	
TOTAL CIVIL OFFICERS IN DIRECT ACCOUNT IN SAFE CUSTODY	...	29,700	6,100	...	...	35,800	
Comptroller General's Trust account in stock.							
Indemnity Deposit of lost Promissory Notes.—							
Appu Row, S., Pensioned Tasildar	1,000	1,000	...	...	...	2,000	
Baij Nath Goenkar	...	...	10,000	...	...	10,000	
Bright, A. W.	1,000	...	200	...	...	1,200	
Daroga Raza Hossain	9,700	...	...	...	...	9,700	
Kamal Kmini Dassi	...	3,500	...	...	...	3,500	
Kedar Nath Sanyal	...	400	..	...	...	400	
Kedar Nath Dass	...	...	500	...	...	500	
Kumud Kamini Kor	...	...	1,000	...	..	1,000	
Navanidrai Dulputrai	500	...	...	...	...	500	
Government Promissory Notes held on Account of the following :—							
Abdar Razak Indemnity Fund	86,400	...	...	...	...	86,400	
Bengal Christian Family Pension Fund	4,33,000	...	...	...	...	4,33,000	
General Family Pension Fund	...	2,59,000	...	...	...	2,59,000	
Hindu Family Annuity Fund	9,00,000	...	...	...	...	9,00,000	
Mysore Railway Debenture Loan Sinking Fund	26,94,200	10,66,100	...	...	25,50,000	63,10,300	
Patriotic Fund	2,64,300	...	...	...	...	2,64,300	
Persian Famine Relief Fund	14,000	...	...	...	...	14,000	
Comptroller General's Trust—Carried over	44,04,100	13,30,000	11,700	...	25 50,000	82,95,800	
Carried over	37,48,900	2.49,900	4,72,300	...	500	44,71,600	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Comptroller General's Trust account—*contd.*							
Brought forward .	37,48,900	2,49,900	4,72,300	...	500	44,71,600	
Comptroller General's Trust—Brought forward	44,04,100	13,30,000	11,700	...	25,50,000	82,95,800	
Government Promisssory Notes held on account of the following :—*contd.*							
Security Deposit of Cashier, Comptroller General's Office . . .	500	...	...	...	...	500	
DEPOSITS HELD ON ACCOUNT OF RAILWAYS.							
East Indian Railway Company.							
Colliery Benefit Fund . .	10,300	...	1,400	...	...	11,700	
Fine Fund	91,600	...	12,000	...	...	1,03,600	
Hill School Endowment Fund . .	2,00,000	...	...	...	...	2,00,000	
Mutual Guarantee Fund . . .	43,700	...	7,400	...	...	51,100	
Provident Fund . . .	4,54,000	...	28,32,000	...	97,97,200	1,30,83,200	
Savings Bank	4,02,400	...	3,000	...	...	4,05,400	
Stephenson Memorial Fund . .	5,000	...	...	...	...	5,000	
Bengal-Nagpur Railway Company.							
Provident Fund	61,900	...	7,83,100	...	5,00,000	13,45,000	
TOTAL COMPTROLLER GENERAL'S TRUST ACCOUNT IN STOCK . .	56,73,500	13,30,000	36,50,600	...	1,28,47,200	2,35,01,300	
Comptroller General's Trust Account Investment held under Article 167, C. A. Code, on account of lost Currency Notes—							
Abdul Roshid of Alur Bazar, Dacca .	...	...	400	...	...	400	
Azim Mia	...	...	300	...	...	300	
Amrita Nand Gupta	...	...	600	...	...	600	
Apurba Narain Das	...	...	100	...	...	100	No interest drawn.
Aukhoy Kumar Dutta	.	...	200	...	...	200	
Baboo Ram Deb	...	...	100	...	..	100	
Baikuntha Nath and Srinath Shaha	...	...	300	...	...	300	
Bell, J. W.	...	...	1,000	...	...	1,000	
Safe Custody—Carried over .	...	...	3,000	...	...	3,000	
Carried over .	94,22,400	15,79,900	41,22,900	...	1,28,47,700	2,79,72,900	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Comptroller General's Trust account Investment held under Article 167, C. A. Code, on account of lost Currency Notes—*contd.*							
Brought forward	94,22,400	15,79,900	41,22,900	...	1,28,47,700	2,79,72,900	
Safe Custody—Brought forward	...	...	3,000	...	...	3,000	
Bharosi Ram	...	...	1,300	...	...	1,300	
Bhajan Ram and Ram Narain	...	..	400	...	...	400	
Bhogobut Chunder Roy	...	...	500	...	...	500	
Bhuban Mohini Debya	...	...	800	...	...	800	
Bilas Roy and Sew Dutt Roy	...	...	100	...	...	100	
Bissessur Saraswati	...	...	700	...	...	700	
Brojo Nath Sarbanand Dey	...	...	200	...	...	200	
Carapiet, A.	...	...	...	400	...	400	
Chunder Kanto Bose	...	...	200	...	...	200	
Chunder Kanto Mozumdar	...	...	1,300	...	...	1,300	
Deoki Ram Jaiswar	...	...	300	...	...	300	
Dwarka Nath Kundu	...	...	100	...	...	100	
Fidda Ali Hosain	...	...	2,500	...	...	2,500	
Freeborne, J. H.	...	...	200	...	...	200	No interest drawn.
Gadadhar Das	...	...	200	...	...	200	
Giridhari Lall Shaha	...	...	100	...	...	100	
Gourhari Banik and Mohesh Chandra Banik	...	...	200	...	...	200	
Government Agency Balance	...	...	...	500	...	500	
Govind Ram and Dalchand	...	...	1,700	...	...	1,700	
Grindlay Groom & Co., Messrs.	...	...	200	...	...	200	
Heera Lall Chatterjee	...	...	200	...	...	200	
Jaggan Nath Kajarimal	...	...	500	...	...	500	
Jogessuar Dass	...	...	100	...	...	100	
Janoki Nath Biswas	...	...	800	...	...	800	
Kabiraj, J.	...	...	300	...	...	300	
Kali Krishna Sen, Kabiraj	...	...	100	...	...	100	
Krishna Coomar Sirkar	...	...	200	...	...	200	
Lolit Chand Mittra and Probodh Chand Mittra	...	...	100	...	...	100	
Safe Custody—Carried over	...	...	16,300	900	...	17,200	
Carried over	94,22,400	15,79,900	41,22,900	...	1,28,47,700	2,79,72,900	

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Comptroller General's Trust Account Investment held under Article 167, C. A. Code, on account of lost Currency Notes—*contd.*							
Brought forward	94,22,400	15,79,900	41,22,900	...	1,28,47,700	2,79,72,900	
Safe Custody—Brought forward	...	...	16,300	900	...	17,200	
Madan, J. F.	...	...	1,000	...	...	1,000	
Mahomed Amin of Pendra Road	...	...	500	...	...	500	
Mahomed Ibrahim	...	...	2,200	...	...	2,200	
Massamat Goharjan and Begumjan	...	..	1,900	...	...	1,900	
Moula Bux Abdar Rashid	...	...	100	...	...	100	
Moung Tun Gyee, Myok, Bhamo	...	...	900	...	...	900	
Moulvi Ahmed Ali	..	...	...	800	...	800	
Munshi Abdul Aziz Khan	...	...	900	...	...	900	
Munshi Nundjee	..	...	...	200	...	200	
Nobo Coomar Bose	...	..	...	400	...	400	
Nobo Kishore Dass	...	...	100	...	...	100	
Nocoor Krishna Mookherjee	...	...	1,000	...	...	1,000	
Paul, P. G.	...	...	100	...	...	100	
Pran Nath Chowdhuri	...	...	200	...	...	200	
Pundit Devi Dayal	...	...	500	...	...	500	No interest drawn.
Pyari Mohun and Nanda Mohun Shaha	...	...	400	...	...	400	
Raghu Saran Lal Maroji	...	...	100	...	...	100	
Rai Charan Dutta	...	...	100	...	...	100	
Rajcoomar Choudhuri	...	...	300	...	...	300	
Rakhal Chunder Sinha	...	...	1,000	...	...	1,000	
Ram Bandhu Bhattacharjee	...	...	300	...	...	300	
Ram Golam Sing	...	...	100	...	...	100	
Ram Lall	...	...	...	100	...	100	
Ram Saran Ram	...	500	...	...	...	500	
Ram Sukh Bhakat and Ram Ratan Bhakat	...	...	200	...	...	200	
Salimuddin Sarkar	...	...	1,100	...	...	1,100	
Saroda Soonder Paul	...	...	200	...	...	200	
Sasi Kumar Dass	...	...	6,000	...	...	6,000	
Shaik Safdar Ali and Khaderam Ali	...	...	5,000	...	...	5,000	
Safe Custody—Carried over	...	500	40,500	2,400	...	43,400	
Carried over	94,22,400	15,79,900	41,22,900	...	1,28,47,700	2,79,72,900	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Comptroller General's Trust Account Investment held under Article 167, C. A. Code, on account of lost Currency Notes—*concld.*							
Brought forward	94,22,400	15,79,900	41,22,900	...	1,28,47,700	2,79,73,900	
Safe Custody—Brought forward	...	500	40,500	2,400	...	43,400	No interest drawn
Shaik Safdar Ali and Khadim Ali	...	...	1,000	...	...	1,000	
Sobhani Biswas	...	...	200	...	...	200	
Srikanto Shah Chowdhury	...	...	300	...	...	300	
Sudhamoy Roy	...	...	200	...	...	200	
Syed Mahomed Ibrahim Hossain Khan and Syed Akbar Ali Khan	...	...	500	...	...	500	
Syed Abdar Rahman	...	...	100	...	...	100	
Taji Ahir	...	500	...	...	...	500	
Thiroovengada Swamy Naicker	..	...	300	...	...	300	
Toolsi Ram	...	...	...	100	...	100	
Total Comptroller General's Trust Account in Safe Custody	...	1,000	43,100	2,500	...	46,600	
GRAND TOTAL	94,22,400	15,80,900	41,66,000	2,500	1,28,47,700	2,80,19,500	

Besides the above, the following Government Promissory Notes have been received, but not yet converted into Book Debt Certificate :—

	R
Case Nos. 598 and 681, East Indian Railway Savings Bank	10,700
" " 724 Ditto ditto Colliery Benefit Fund	1,600
" " 655 and 750, Bengal Nagpur Railway Provident Fund	1,50,000
" " 615 and 764, Mysore Railway Debenture Loan Sinking Fund	50,800
" " 714, Bengal Christian Family Pension Fund	6,000
" " 543, Manager, Court of Wards, Ajmer	500
" " 552 and 776, Cantonment Magistrate, Nowgong	1,000
" " 599, Treasury Officer, Indore	1,000
" " 671 and 709, Commissioner and Treasury Officer, Coorg	1,000
" " 720, Political Resident and Residency Surgeon, Turkish Arabia	500
" " 796, Controller of Printing, Stamps and Stationery	4,500

A. F. COX,
Comptroller and Auditor-General.

Comptroller General's Office, Calcutta;
The 15th January 1906.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 24th February 1906.

Abstract of the accounts of the Department of Issue of Paper Currency on the 22nd February 1906.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.											REMARKS.
				COIN AND BULLION.								SECURITIES (PURCHASE PRICE).		TOTAL.	
				In India.				In England.		In Transit between India and England.					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.†	Other Silver Bullion (Ingot Reserve).	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R		R	R	R	R (a)	R (b)	R	
Calcutta	91,08,000	16,87,05,675	17,78,14,675	2,33,24,862	*2,97,09,930	3,23,670	...	10,56,75,006	...	...	82,20,000	9,99,99,946	2,00,00,000	28,72,53,474	(a) Nominal value—R10,20,81,500
Allahabad	...	1,98,86,890	1,98,86,890	59,79,800	20,56,665	...	...	...	...	...	...	...	...	80,36,465	(b) ,, ,, R2,13,54,697
Lahore	...	2,91,21,200	2,91,21,200	59,02,353	59,19,345	...	...	...	...	...	...	...	...	1,18,28,698	
Bombay	2,47,16,505	9,05,43,775	11,52,60,280	2,44,68,574	3,51,16,808	58,57,716	...	...	...	...	1,90,05,000	...	...	8,44,48,098	
Karachi	...	1,12,16,205	1,12,16,205	27,83,230	4,96,710	...	...	...	...	...	...	...	...	32,79,940	
Madras	55,68,725	4,33,91,620	4,89,60,345	73,67,720	34,15,920	...	...	...	...	...	...	...	...	1,07,83,640	
Calicut	...	11,33,775	11,33,775	5,14,435	59,670	...	...	...	...	...	...	...	...	5,74,105	
Rangoon	...	2,07,57,135	2,07,57,135	1,43,72,425	27,40,590	...	...	...	...	...	...	...	...	1,71,13,015	
	3,93,93,230	38,47,57,275	42,41,50,505	8,47,20,399	7,95,15,698	61,81,386	...	10,56,75,006	...	...	2,72,25,000	9,99,99,946	2,00,00,000	42,33,17,435	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			16,73,070	*Deduct*—Amount due on Bills drawn by one circle on another										8,40,000	
TOTAL CIRCULATION R .			42,24,77,435									TOTAL RESERVE R .		42,24,77,435	

* There was no transfer of Gold between the Paper Currency Reserve and the Gold Reserve Fund during the week ending 22nd February 1906.

† In addition to amounts shown in columns 6 and 11 about 85 lakhs of tolas of Silver have been purchased from treasury funds for immediate coinage into rupees.

A. F. COX,

Head Commissioner of Paper Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16TH FEBRUARY TO 22ND FEBRUARY 1906.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.													Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.								
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New Rupees and small coins delivered to Treasuries and Currency Department.	New Rupees made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	...	...	...	...	33	...	33	2	11	5*	...	18	...	...	...
Bombay	47	..	1	48	40	1‡	41	...	16	70†	...	86	...	...	...

* Inclusive of 3 of perfect rupees ready for delivery.
† Exclusive of 5 of purchased silver brought on the Mint premises but not yet received.
‡ Paid to the Reserve Treasury, Bombay, in part repayment of the advance to the Karauli State.

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 28th February 1906.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal :—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P , on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examination held by them.* Collections of papers for 1902-1903, 1903-1904 and 1904-1905 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

**N.B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

D. C. PHILLOTT, Major,
Offg. Secretary, Board of Examiners.

THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Sibi, the 20th February 1906.

No. 761-S.—Mr. H. C. Mahony, who was engaged as Plague Inspecting Medical Officer at Sibi in place of Assistant Surgeon Baron, assumed charge of his duties on the afternoon of 21st December 1905.

The 23rd February 1906.

No. 899-S.—The Honourable the Agent to the Governor-General and Chief Commissioner in Baluchistan is pleased to declare that the 12th and 13th March 1906 shall be observed throughout Baluchistan as public holidays in honour of the visit of Their Royal Highnesses the Prince and Princess of Wales to the province.

By order,

R. A. YULE, Lieutenant,
Second Assistant.

THE HONOURABLE THE RESIDENT IN MYSORE.

NOTIFICATIONS.

KOLAR GOLD FIELD RIFLE VOLUNTEERS.

LEAVE.

Bangalore, the 21st February 1906.

No. 5.—Captain T. A. Clarke is granted leave for seven months out of India, with effect from the 1st March 1906 or date of departure.

The 26th February 1906.

No. 8.—Captain Daniel Gill-Jenkins is granted leave for five months out of India, with effect from the 1st March 1906 or date of departure.

COORG AND MYSORE RIFLES.

LEAVE.

The 22nd February 1906.

No. 7.—Lieutenant Henry Thomas Shaw is granted leave for 12 months out of India from the 26th March 1906 or date of departure.

The 22nd February 1906.

No. 6.—In exercise of the powers conferred by section 9 (*a*) of the Excise Act, 1896 (XII of 1896), as applied to the Civil and Military Station of Bangalore, the Resident in Mysore is pleased to make the following rule as a sub-clause under rule 9 of the Brewery rules published in his Notification No. 261, dated the 16th January 1902 :—

"For every hogshead of sugar beer, 2 lbs of hops shall be used, for not more than half a pound of which an equivalent quantity (not weight) of hop substitutes may, with the previous approval of the Collector, be substituted."

By order,

R. M. KING,
First Assistant Resident.

CONTRACTS AND REGISTRATION.

NOTIFICATION.

Calcutta, the 28th February 1906.

No. 7.—Colonel W. R. Yeilding, C.I.E., D.S.O., Indian Army, Supply and Transport Corps, Director of Contracts and Registration, Northern Command, is granted combined leave out of India (p. a.) for 8 months under Rule 1 of the Regulations of 1875, the first 90 days being privilege leave.

H. HAWKES, Major-General,
Director General of Contracts and Registration.

EASTERN BENGAL STATE RAILWAY.

NOTIFICATION.

Calcutta, the 26th February 1906.

No. 2.—Mr. W. C. Stanton, Executive Engineer, 3rd grade, is granted privilege leave for 2 months and 26 days combined with furlough for 9 months and 5 days, under

Articles 233 (i), 260 and 308 (*b*) of the Civil Service Regulations, with effect from 1st April 1906 or such subsequent date as he may avail himself of it.

H. P. BURT,
Manager.

ROYAL INDIAN MARINE.

NOTIFICATION.

FURLOUGH AND LEAVE.

Bombay, the 23rd February 1906.

No. 9.—The undermentioned officer is permitted to proceed on leave out of India on private affairs, under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II ; the specified period to count from the date of being struck off duty :—

Lieutenant O. Goldsmith, for 12 months.

G. H. HEWETT,
Director, Royal Indian Marine.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 1st March 1906.

No. 145.—The following promotion is made with effect from the 27th February 1906, *vice* Mr. A. W. Smart, Extra Deputy Superintendent, 2nd grade, retired :—

Mr. E. P. S. Hill, Extra Assistant Superintendent, 1st grade, to be Extra Deputy Superintendent, 2nd grade.

No. 146.—The following promotions are made with effect from the 27th February 1906, *vice* Mr. W. Fobert, Extra Deputy Superintendent, 1st grade, retired :—

Mr. T. Shaw, Extra Deputy Superintendent, 2nd grade, to be Extra Deputy Superintendent, 1st grade.

Mr. W. M. Kelly, Extra Assistant Superintendent, 1st grade, to be Extra Deputy Superintendent, 2nd grade.

F. B. LONGE, Colonel, R.E.,
Surveyor General of India.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from No. 101 Company, Royal Garrison Artillery, dated at Ferozepore, this day of 1906.

Number, Rank, and Name—No. 8546, Gunner Thomas Francis Lett.
Age—23 years 6 months
Height—5 feet 7½ inches.
Colour of—Complexion, fresh ; hair, brown ; eyes grey.
Trade—Labourer.
Date of Enlistment—18th July 1901.

Place of Enlistment—Birmingham.
Parish and County in which born—Oxford, Oxford, Oxfordshire.
Date of desertion or absence—18th February 1906.
Place of desertion or absence—Amballa.
Marks—V. R. on back of right forearm.
On leave.
Under 5 years' service.

R. C. MORRIS, Capt., R. G. A.,
Commanding 101 Company, Royal Garrison Artillery.

ADMINISTRATOR-GENERAL OF BENGAL.

Notice of Deaths sent to the Administrator-General of Bengal under Section 64 of Act II of 1874.

Name of Deceased.	Place of Death.	Date of Death.	By whom death reported, and when.	REMARKS.
Mr. C. W. Sheil, late a Government Pensioner and Sanitary Inspector at Ranibagh.	Bareilly . . .	7th January 1906 .	District Judge, Kumaun Division, on 23rd January 1906.	Left a Will.
Mr. J. Whellens, Assistant Foreman of Dum Dum Ammunition Factory.	No. 21, Mall Road, Dum Dum.	4th December 1905 .	District Judge, 24-Parganas, on 27th January 1906.	No Will. No application.
Mr. C. C. Hatt, Deputy Conservator of Forests, Buxa Division.	Raja Chat Khaon in Alipur Duars.	14th January 1906 .	District Judge, Rangpur, on 31st January 1906.	Left no Will.
Mr. C. W. Wynch, Superintendent of Post Office, Kashmir Division.	Srinagar . . .	3rd February 1906 .	Assistant Resident, Kashmir, on 6th February 1906.	No Will. No application.
Mr. William Henry Argles, late a resident of Gorakhpur.	Gorakhpur . .	22nd January 1906 .	District Judge, Gorakhpur, on 1st February 1906.	Deceased's widow applied for Letters of Administration.
Mr. R. R. Landale .	D hoteria Tea Estate .	18th January 1906 .	District Judge, Purnea, on 9th February 1906.	No information regarding Will.
Mr. Arthur Wood, late a Guard of Tundla.	Allahabad . .	19th January 1906 .	District Judge, Agra, on 10th February 1906.	Mr. J. H. Watts, Chairman of the Co-operative Stores, Ld., Tundla, has applied for Letters of Administration as creditor of the estate.
Mr. James Senior, late an employé in the East Indian Railway.	Tundla . . .	28th November 1905 .	District Judge, Agra, on 15th February 1906.	Deceased's widow has applied for Letters of Administration.
Miss E. Johnston, late a School Mistress of Chunar.	Calcutta . . .	...	District Judge, Mirzapur, on 17th February 1906.	No Will. No application.

HENRY T. HYDE,
Administrator-General of Bengal.

CALCUTTA;
The 24th February 1906.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATION.

Peshawar, the 22nd February 1906.

No. 36.—Under clause (*s*) of section 4 (1) of the Criminal Procedure Code, Act V of 1898, it is hereby notified that the Honourable the Chief Commissioner is pleased to declare that the estates detailed in column 2 of the subjoined schedule are included in the local areas of the Police Stations of the Kohat District, mentioned in column 3 of the said schedule.

1	2	3
Revenue No.	Names of estates.	Police Station.
K 45	Kohat City	Kotwali, Kohat.
K 48	Kohat Cantonment	
K 1	Marai Bala	Kohat Sadr.
K 2	Marai Payan	
K 3	Jangal Mir Asghar Mela	
K 4	Landai	
K 5	Torwari	
K 6	Mussa Khel	
K 7	Ustarzai Bala	
K 8	Ustarzai Payan	
K 9	Jab Gabru	
K 10	Sherkot	
K 11	Chilli Badber	
K 12	Khadizai	
K 13	Darwai Khel	
K 14	Alizai	
K 15	Arazi Nasrat Khel	
K 16	Chikar Kot	
K 17	Nasrat Khel	
K 18	Kaghzai	
K 19	Banda Mirza Hassan Ali	
K 20	Muhammad Zai	
K 21	Bar	
K 22	Jabbi	
K 23	Borakka	
K 24	Shahpur	
K 25	Bamman	
K 26	Kamardhand	
K 27	Chambai	
K 28	Surgul	
K 31	Chichinna	
K 32	Gadda Khel	
K 33	Jarma	
K 34	Tappi	
K 35	Baqizai	
K 36	Mirozai	
K 37	Miri	
K 38	Bezadi	
K 39	Khwaja Khizar	
K 40	Bahadur Kot	
K 41	Kurd	
K 42	Kalu China	
K 43	Mir Ahmed Khel	
K 44	Mian Khel	
K 46	Garhi Mawaz Khan	
K 47	Regi Shinu Khel	
K 49	Jangal	
K 50	Chak Kamkot	
K 51	Mansur Khel	
K 52	Pir Khel	
K 53	Chack Mullyan	
K 54	Sheikhan	
K 55	Bazid Khel	
K 56	Togh	
K 59	Billitang	
K 60	Kharmatu	
K 61	Kot	
K 62	Dhoda	
K 63	Banda Mosam Khan	
K 64	Banda Abdul Samad	
K 65	Bahawalgarh	
K 57	Gandiali Bala	Gumbat.
K 58	Gandiali Payan	
K 66	Daud Khel	
K 67	Kamal Khel	
K 68	Manda Khel	
K 69	Shadi Khel	
K 70	Siab	
K 71	Marchungi	
K 72	Kotchri	
T 1	Gumbat	
T 2	Ghorzai Payan	
T 3	Tolanj	
T 10	Katta Kanra	
T 11	Chishanna Ghundi Lokhari	
T 12	Darbo Kach	
T 13	Wizo Sam	
T 14	Tarwa bera	
T 15	Dartappi	
T 16	Malgin	
T 17	Warshand	
K 73	Ziarat Sheikh, Allahdad	Lukh Talao.
K 74	Khwaja Khel	
K 75	Darsha Khel	
K 76	Manduni	
K 77	Torastani	
K 78	Sen	
K 79	Shadipur	
K 80	Pasta Chanda	
K 81	Chorlakhi	
K 82	Kiri Sheikhan	
K 83	Jabbar	
K 84	Kamar'	
K 85	Khushhalgarh	
K 86	Kasaba	
T 4	Kandar	
T 5	Parshai	
T 6	Tilkan	
T 7	Nakband	
T 8	Resi	
T 9	Toi Banda	
K 87	Shakardarra	Shakardarra.
K 88	Rakh Topi	
K 89	Rakh Sobhan	
T 108	Sartoi	
T 109	Nashpa	
T 110	Dhand Idal Khel	
T 113	Shewa Hindu Kush	
T 114	Dilli Mela	
T 166	Shamshakki	
K 29	Sumari Bala	Lachi.
K 30	Sumari Payan	
T 18	Khaddar Khel	
T 19	Mohmandi	
T 20	Galsha Khel	
T 21	Manduri	
T 22	Massan Khel	
T 23	Banda Bhatairan	
T 24	Sodal	
T 25	Chak Lowar	

1	2	3
Revenue No.	Names of estates.	Police Station.
T 26	Chak Pail	
T 27	Dolai Banda	
T 28	Kariro Sam	
T 29	Braghdi	
T 30	Sweri Banda	
T 31	Shahzadi Banda	
T 32	Shiwakki	
T 33	Takht	
T 34	Karboghi Gora Khel	
T 41	Ali Khan Khel	
T 42	Jatta Ismail Khel	
T 43	Lachi Bala	Lachi.
T 44	Lachi Payan	
T 45	Banda Futeh Khan	
T 46	Hindaki Banda	
T 47	Chanda Fateh Khan	
T 48	Darmalak	
T 49	Ghorzai Bala	
T 50	Ali Kach	
T 51	Walai	
T 52	Hoti	
T 53	Chashmai Miangan	
T 54	Ghurzandi	
T 35	Bozha	
T 36	Khazhobi	
T 37	Chakhtu	
T 38	Chanda Manzai	
T 39	Chanda Khurram	
T 40	Zanaka	
T 55	Umar Khan Killa	
T 56	Chashmai Akor Khulan	
T 57	Shakkar Khel	
T 58	Sangeni	
T 59	Sheikhan	
T 60	Mami Khel	
T 61	Mansurgarh	
T 62	Makori	
T 63	Dharangi	
T 64	Banda Doud Shah	
T 65	Ahmedi Banda	
T 66	Dharakhi Banda	
T 67	Khari Banda	
T 68	Barbara Banda	
T 69	Teri	
T 70	Isak	Teri.
T 71	Khumari	
T 72	Band be chiragh	
T 73	Bergi	
T 74	Halala	
T 75	Urmur	
T 76	Khal	
T 77	Melu	
T 78	Rakh Mirandai	
T 80	Sharki	
T 81	Mardan Khel	
T 102	Panos	
T 103	Kol	
T 104	Sweri Khwah	
T 105	Jandrai	
T 106	Shahidan Kuli Khel	
T 107	Mushki Khel	
T 124	Ghari Khel	
T 125	Ahmed Khel	
T 128	Kotha Killi	
T 129	Khwaja Khel	
T 130	Garjawal Khel	
T 131	Dhoda Khel	
T 79	Sam Banda	
T 82	Landuki	
T 83	Bakh Banda	
T 84	Kundi	
T 85	Trikh Sam	
T 86	Mattu Khel	
T 87	Dashai	Gurguri.
T 88	Karbogha	
T 89	Dallan	
T 90	Ganderi	
T 91	Mainji Khel	
T 92	Gurguri	
T 93	Amankot	

1	2	3
Revenue No.	Names of estates.	Police Station.
T 94	Shahidan Darga	
T 95	Drish Khel	
T 96	Bahar Khel	
T 97	Nardu	
T 98	Khwarram Muhammad Zai	
T 99	Shewa	
T 100	Totaki	Bahadur Khel.
T 101	Daggar	
T 140	Garuzi	
T 141	Latambar	
T 142	Mandao	
T 143	Landkamar	
T 144	Alamsheri	
T 111	Garori Char Khel	
T 112	Kabir Khli	
T 115	Ali Khel	
T 116	Tarki Khel	
T 117	Badin Khel	
T 118	Ghuhdi Mira Khan Khel	
T 119	Zara Khel Kamali	
T 120	Mangar Khel	
T 121	Sarat Khel	
T 122	Talab Khel	
T 123	Biland Killi	
T 126	Dab	
T 127	Isak	
T 132	Tarkha Kuhi	
T 133	Tiran Kuhi	
T 134	Mitha Khel	
T 135	Laki Ghundaki	
T 136	Gandao	
T 137	Giori	
T 138	Kark	
T 139	Tapni	Kark.
T 145	Ahmedwala	
T 146	Chukara	
T 147	Thatti Nasrati	
T 148	Chak Manzai	
T 149	Shnewah Gudi Khel	
T 150	Sarkai	
T 151	Saraj Khel	
T 152	Dabli	
T 153	Kanda	
T 154	Kamangat	
T 155	Shazgai	
T 156	Khusra	
T 157	Mamani	
T 158	Saiga'i	
T 159	Kandu Khel	
T 160	Wanki	
T 161	Kurd	
T 162	Bulbuli	
T 163	Azar Khel	
T 164	Channi Khel	
T 165	Sarobi	
H 1	Khwaja Khizar	
H 2	Rais	
H 3	Lodhi Khel	
H 4	Bazar	
H 5	Shahu Khel	
H 6	Ibrahimzai	
H 7	Baber Mela	
H 8	Kach	
H 9	Mirobak	
H 10	Khalifa	
H 11	Zanaki	
H 12	Kharshla	
H 13	Mardu Khel	
H 14	Hajji Khel	
H 15	Lakhti	
H 16	Bagattu	Hangu.
H 17	Wrasta	
H 18	Hangu	
H 19	Chappar	
H 20	Chamba Gul	
H 21	Sarki Pehla	
H 22	Kotkai	
H 23	Darband	
H 24	Bar Abbas Khel	
H 25	Balyamin	

1	2	3	1	2	3
Revenue No.	Name of estates.	Police Station.	Revenue No.	Name of estates.	Police Station.
H 26	Togh		H 31	Doaba	
H 27	Muhammad Khoja		H 32	Torwari	
H 28	Kahi		H 33	Darsamand	
H 40	Avaz Khel	Hangu	H 34	Thal	
H 41	Babbi Khel		H 35	Muhammad Zai	Gandiaour.
H 42	Farakhshah Khel		H 36	Chapri Waziran	
H 43	Piao Khel Afzal Khel		H 37	Ghalo Chinna	
			H 38	Shamsuddin Killa	
H 29	Nariab	Gandiaour	H 39	Mir Khan Killa	
H 30	Sarozai				

The 24th February 1906.

No. 37.—Munshi Ghulam Qader Khan, Extra Assistant Commissioner, was placed on special duty from the afternoon of the 4th to the afternoon of the 10th February 1906.

No. 39.—On the termination of the special duty on which he was placed by this office Notification No. 37, dated the 24th February 1906, M. Ghulam Qadir Khan, Extra Assistant Commissioner, is appointed Native Assistant, Dir, and assumed charge of his duties on the afternoon of the 10th February 1906, relieving K. B. Abdul Rauf Khan, granted leave.

LEAVE.

The 24th February 1906.

No. 38.—Khan Bahadur Abdul Rauf Khan, Native Assistant, Dir, is granted privilege leave of absence for three months, under Article 260 of the Civil Service Regulations, with effect from the afternoon of the 10th February 1906.

By order, etc.,

F. W. JOHNSTON,

Secretary to the Chief Commissioner,
North-West Frontier Province.

OFFICE OF REVENUE AND FINANCIAL SECRETARY TO CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATION.

Peshawar, the 27th February 1906.

No. 925.—In exercise of the powers conferred by section 17, sub-section (1), of the Cantonments Act, 1889 (XIII of 1889), and with the previous sanction of the Governor General in Council, the Chief Commissioner of the North-West Frontier Province is pleased to impose, with effect from 1st April 1906, a water tax at the rate of 3 per cent per annum on the annual value as defined in section 42, sub-section 2 of the Punjab Municipal Act XX of 1891, of all buildings occupied by residents in the Abbottabad Cantonment in the Hazara District who are not entitled to a free supply of water.

M. F. O'DWYER,

Revenue and Financial Secy. to the Chief Commissioner,
N.-W. Frontier Province.

REVENUE COMMISSIONER'S OFFICE, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATION.

Peshawar, the 22nd February 1906.

No. 819.—Lala Nanak Chand, Officiating Extra Assistant Commissioner, Peshawar,

is promoted from Tahsildar, 2nd grade, to Tahsildar, 1st grade, with effect from the 16th October 1905, *vice* Arbab Mir Ahmad Khan, confirmed as an Extra Assistant Commissioner.

M. F. O'DWYER,

Revenue Commissioner, North West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Peshawar, the 12th February 1906.

No. 119.—Whereas it appears to the Hon'ble the Agent to the Governor-General and Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely, for the Central Store Depôt at Peshawar.

It is hereby declared that the undermentioned land is required for the said purpose :—

Specification of land.

District.	Pargana.	Mauza.	Area in acres.	Direction.	Boundaries.	Place where the plans may be inspected.
Peshawar	Peshawar	Tukra No. 1 Kasba Bagram.	1·14	North of Mobilization Godown.	North—Drain. East—Enclosure wall and gate. South—Mobilization Godown road. West—Grinding stone.	Assistant Commanding Royal Engineer's Office, Pesahwar District.
Peshawar	Peshawar	Sarbilandpura.	0·44	Inside N. E corner of Mobilizatior Godown.	North—Road. East—Road. South—Drain. West—Platform Road.	Ditto.

This declaration is made under the provision of section 6, Act I of 1894, and under section 7 of the said Act, the Deputy Commissioner, Peshawar, is hereby directed to take order for the acquisition of the land specified above.

J. E. DICKIE, Colonel, R.E.,

Secretary to the Hon'ble the Agent to the Governor-General and Chief Commissioner, N.-W. Frontier Province, P. W. Department.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 10th February 1906.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	...	...	...	1	1	...	...	...	...	1	...	...	...	...	1	...	1	...	15	1
2	Hazára	Nawashahr	4,114	4	1	5	2	1	1	...	...	...	1	...	1	...	...	1	...	1	63	25	2
3	Hazára	Buffa	7,029	6	1	7	2	1	1	...	...	...	2	...	...	...	...	1	...	1	52	15	3
4	Hazára	Haripur	5,578	3	1	4	4	...	4	...	...	...	...	...	2	...	2	...	1	1	37	37	4
5	Peshawar	Peshawar	73,343	12	15	27	36	19	17	...	5	...	14	...	5	...	12	5	2	7	19	26	5
6	Kohat	Kohat	18,092	6	6	12	10	5	5	...	...	...	7	...	...	...	3	1	1	2	35	29	6
7	Bannu	Bannu	10,070	6	6	12	6	2	4	...	...	...	3	...	...	...	3	1	3	4	62	31	7
8	Bannu	Lakki	5,218	2	1	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30	...	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	8	8	16	20	11	9	...	...	...	12	1	5	...	2	6	3	9	29	37	9
10	Dera Ismail Khan	Kulachi	9,125	...	...	...	5	1	4	...	...	...	2	1	...	...	2	...	...	...	...	29	10
		TOTAL	104,251	47	39	86	86	41	45	...	5	...	42	2	13	...	24	16	10	26	27	27	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 10th February 1906.

Births and deaths in Municipal towns.—In the 10 Municipal Towns, 86 births were registered (47 males and 39 females), giving a birth-rate of 27 *per mille* of population; 86 deaths were registered (41 males and 45 females), giving a death-rate of 27 *per mille* of population.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshâwar, the 24th February 1906.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 1st March 1906.

No. 100.—Offices reported opened and closed during the week ending 24th February 1906:—

Name of Office.	Where situated.	Date.	REMARKS.
	Railway Telegraph Offices.		
Khelmati	Jorhat Railway	10th February .	Opened.
Langcholiet . . .	Assam-Bengal Railway . . .	12th " . .	Ditto.

A. L. H. PALMER,
Offg. Director, Traffic Branch.

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Mr. H. Liddell, Printer, etc, 7, South Road, Allahabad.*

* Agents for sale of the Legislative Department publications.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the books should be sent by value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through Local Governments to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agents of the particular Government under whose orders they were originally issued.

The amounts within parentheses are for packing and postage.

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

Table showing effect of legislation in the Governor General's Council during 1905. 3*p*. (1*a*.)

List of General rules and orders under Statutes and General Acts in force in British India corrected up to 30th June 1905. R1 8*a*. or 2*s*. 3*d*. (2*a*. 6*p*.)

The Transfer of Property Act, 1882 (IV of 1882) as modified up to the 1st December 1905. As. 15 (2*a*.)

*List No. 1 of 1905, dated 31st December 1905, of Addenda et Corrigenda under Statutes and General Acts in force in British India, edition 1905.

HOME DEPARTMENT.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India—Serum-Therapy of Plague in India; Reports by Mr. W. M. Hafekine, C.I.E., and various officers of the Plague Research Laboratory, Bombay. Edited with an introduction by Lieutenant-Colonel W. B. Bannerman, M.D., B.Sc., F.R.S.E., I.M.S. New series, No. 20. Super Royal 4-to. Board. 14*a*. or 1*s*. 4*d*. *(3*a*.)

List of the more important Libraries in India. Foolscap. Stitched. 8*a*. or 9*d*. (1*a*.)

Memorandum on the Age Tables and Rates of Mortality of the Indian Census, 1901 By G. F. Hardy, Esq. Foolscap. Board. 12*a*. or 1*s*. 2*d*. (3*a*.)

Quarterly List of Officers in the Departments of the Government of India. January to March 1906. Foolscap. Paper cover. 4*a*. or 5*d*. (1*a*.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on the Standardisation of Anti-Typhoid Vaccine. By Captain G. Lamb, M.D., I.M.S., and Captain W. C. B. Forster, M.B., D. P. H., I.M.S. New series, No. 21. Super Royal 4-to Board. 6*a*. or 7*d*. (3*a*.)

*Report on Epidemic Cerebro-Spinal Meningitis in India. By Captain C. J. Robertson-Milne, M.B., I.M.S. Royal 8vo. Board. R1 or 1*s*. 6*d*. (2*a*. 6*p*.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Report of the Indian Survey Committee, 1904.—Part I—The Report. Foolscap. Board. R2 or 3*s*. (5*a*.) Part II—Appendices. R4 8*a*. or 6*s*. 9*d*. (6*a*.) Complete R6 8*a*. or 9*s*. 9*d*. (11*a*.)

Progress Report of the Imperial Forest School, Dehra Dun, for 1904-1905. Foolscap. Paper cover. As. 10 or 1*s*. 2*d*. (1*a*. 6*p*.)

FOREIGN DEPARTMENT.

Report on the Administration of the Civil and Military Station of Bangalore for the year 1904-05. Foolscap. Limp cover. As. 8 or 9*d*. (2*a*.)

Administration Report of the Baluchistan Agency for 1904-1905. Selection No. CCCCXXI. Foolscap. Board. R4 or 6*s*. (5*a*.)

Summary of remarks on the Kharif crops of the North-West Frontier Province for 1905. Foolscap. Paper cover. As 4 or 4*d*. (1*a*.)

FINANCE DEPARTMENT.

Statistics Compiled from the Finance and Revenue Accounts of the Government of India. Receipts and disbursements of Home and Indian Accounts. From 1st April 1896 to 31st March 1904. Foolscap. Board. R2 or 3*s*. (10*a*.)

*List of Officers appointed by the Government of India in the Finance Department, corrected to January 1906. Royal 8vo. Paper cover. 4*a*. or 5*d*. (1*a*.)

COMMERCE AND INDUSTRY.

Variations in India Price Levels since 1861 expressed in Index numbers. Foolscap. Board. As. 12 or 1*s*. (3*a*.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Accounts of the Trade carried by rail and river in India in the official year 1904-05 and the four preceding years, 17th issue. Foolscap. Board. R1 or 1*s*. 4*d*. (6*a*.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in October-November 1905. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*. each.)

Sea-borne Trade and Navigation of British India for November-December 1905. No. 8 and No. 9 of 1905-1906. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*. each.)

Accounts of the Trade of the Portuguese Possessions in India in the year 1903-04 and the four preceding years. Foolscap. Paper cover. 2*a*. or 3*d*. (1*a*.)

Accounts of the External Trade of British India for the Month of August—September 1905. No. 5 and No. 6 of 1905-1906. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*. each.)

Tariff Schedules, 1906. Royal 8vo. Stitched. As. 6 or 7*d*. (1*a*.)

Report of the Committee on Indian Trade Statistics, 1905. Foolscap. Board. R1 or 1*s*. 6*d*. (3*a*.)

Annual statement of the Coasting Trade and Navigation of British India in the year ending March 31, 1905. Super Royal. Board. 39th issue. R2 or 3*s*. (8*a*.)

MILITARY DEPARTMENT.

The Quarterly Indian Army List for January 1906. Royal 8vo. Paper cover. R2 12*a*. or 3*s*. 3*d*. (6*a*.)

List of Light Houses and Light Vessels in British India including those in the Gulf of Aden as existing on the 30th June 1905. Royal 8vo. Board. R1 or 1*s*. 6*d*. (2*a*.)

Hand Books for the Indian Army—"Gurkhas." Super Royal 8vo. Board, R1 8*a*. or 2*s*. 3*d*. (5*a*.)

PUBLIC WORKS DEPARTMENT.

Classified List and Distribution Return of Establishment. Corrected up to 31st December 1905. Royal 8vo. Paper cover. R1 or 1*s*. 6*d*. (2*a*.)

LIST OF BOOKS PUBLISHED FROM SEPTEMBER TO DECEMBER 1905.

LEGISLATIVE DEPARTMENT.

The Indian Railways Act, 1890 (Act IX of 1890), as modified up to 1st June 1905. R1 2*a*. (2*a*.)

The Central Provinces Land Revenue Act, 1881 (XVIII of 1881), as modified up to the 1st March 1905. R1 2*a*. (2*a*.)

Act No. XIII of 1859 (an Act to provide for the punishment of breaches of contract by Artificers, Workmen and Labourers in certain cases), as affected by Act No. XVI of 1874. Anna 1-9. (1*a*.)

The Excise Act, 1896 (XII of 1896), as modified up to 1st August 1905. 8*a*. (1*a*.)

The Whipping Act, 1864 (Act No. VI of 1864), as modified up to the 1st August 1905. 3a. 6p. (1a.)

The Indian Registration Act, 1877 (Act III of 1877), as modified up to the 1st August 1905. 11a. or 1s. (2a.)

The Indian Evidence Act, 1872 (Act No. 1 of 1872), as modified up to the 1st September 1905. R1 or 1s. 6d. (2a.)

The Indian Stamp Act, 1899 (II of 1899) as modified up to 31st August 1905. As. 15 or 1s. 4d. (2a.)

HOME DEPARTMENT.

Imperial Library List of Additions, Third Series, with subject index. Nos. 10, 11, 12, 13. Super Royal 4to. Paper cover. 8a. or 9d. (2a.) each.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.—Snake Venoms in Relation to Hæmolysis by Captain George Lamb, M.D., I.M.S. New Series No. 17. Super Royal 4to. Limp cover. 6a. or 7d. (2a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.—Hæmogregarina Gerbilli by Lieutenant S. R. Christophers, M.B., I.M.S. New Series. No. 18. Super Royal 4to. Limp cover. 10a. or 1s. (2a.)

Report on the Administration of Civil Justice in Assam during the year 1904. Foolscap. Paper Cover. 8a. or 9d. (1a.)

Report on the Administration of Criminal Justice in Assam during the year 1904. Foolscap. Paper cover. 8a. or 9d. (1a.)

Quarterly List of Officers in the departments of the Government of India. July to September 1905. Foolscap. Paper cover. 4a. or 5d. (1a.)

The Languages of India, being a reprint of the Chapter on Languages by Dr. G. A. Grierson, C. I. E., Ph.D., D.Litt., C.S., to the report on the Census of India, 1901, together with the Census Statistics of Language. Foolscap. Paper cover. R2 or 3s. (3a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on Kala Azar. Malaria and Malarial Cachexia by Captain S. P. James, M.B., I.M.S. New series, No. 19. Super Royal. 4to. Limp cover. R1 4a. or 1s. 11d. (3a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Records of the Botanical Survey of India. Vol. IV. No. 2. An Epitome of the British Indian Species of Impatiens by Sir J. D. Hooker, G.C.S.I., C.B., F.R.S., Part II. Royal 8vo. Paper cover. 3a. or 4d. (1a.)

Report of the Chief Inspector of Mines in India for the year ending 31st December 1904. Foolscap. Limp. 12a. or 1s. 2d. (2a.)

Flora of the Upper Gangetic Plain and of the Adjacent Siwalik and Sub-Himalayan Tracts by J. F. Duthie, Esq., B.A., F.L.S. (Caprifoliaceæ to Campanulaceæ). Vol. I, Part II. Royal 16mo. Paper cover. R1 8a. or 2s. 3d. (1a.)

A Note upon the "Bee-hole Borer of Teak in Burma" by E. P. Stebbing, F.L.S., F.Z.S., F.E.S. Super Royal 8vo. Paper cover. 4a. or 5d. (1a.)

FOREIGN DEPARTMENT.

Administration Report of the North-West Frontier Province for 1904-1905. Foolscap. Board. 13a. or 1s. 1d. (3a.)

Report on the Season and Crops of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 9a. or 9d. (1a.)

Report of the Civil Veterinary Department, North-West Frontier Province, for the year 1904-05. Foolscap. Paper cover. 7a. 6p. or 7½d. (1a.)

Report on the Administration of the Registration Department of the North-West Frontier Province for the years 1902, 1903, 1904. Foolscap. Paper cover. 6a. or 6d. (1a.)

Report on the Police Administration in the North-West Frontier Province for 1904. Foolscap. Board. R1 13a. or 2s. 5d. (2a.)

Report on the Vaccination in the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 7a. or 7d. (1a.)

Report on the External Land Trade of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 14a. or 1s. 2d. (1a.)

Report on the Administration of Civil Justice in the North-West Frontier Province for 1904. Foolscap. Paper cover. 8a. 6p. or 8½d. (1a.)

Report on the Administration of Criminal Justice in the North-West Frontier Province for 1904. Foolscap. Paper cover. 11a. 6p. or 11½d. (1a.)

Report on the Excise Administration of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 11a. or 11d. (1a.)

Report of the Chemical Examiner to Government, North-West Frontier Province, for 1904. Foolscap. Paper cover. 4a. or 4d. (1a.)

Report on the Administration of Land Revenue Department of Land Records and Agriculture Estates under the Court of Wards, Government Litigation and Settlement of Nations in the North-West Frontier Province for the year 1903-04. Foolscap. Board. R1 13a. or 2s. 5d. (3a.)

Report on the Income Tax Administration of the North-West Frontier Province for the years 1902-03, 1903-04 and 1904-05. Foolscap. Paper cover. 9a. or 9d. (1a.)

Report on the Administration of the Stamp Department of the North-West Frontier Province during 1904-05. Foolscap. Paper cover. 6a. or 6d. (1a.)

Annual Administration Report of the North-West Frontier Province in the Public Works Department for 1904-05. Foolscap. Paper cover. 12a. or 1s. (1a.)

Report on the working of District Boards in the North-West Frontier Province during 1904-05. Foolscap. Paper cover. 8a. or 8d. (1a.)

Report of Archæological Survey works in the North-West Frontier Province, and Baluchistan, from January 1904 to March 1905. Foolscap. Board. R2 4a. or 3s. (4a.)

Report on the working of the Municipalities in the North-West Frontier Province during 1904-1905. Foolscap. Board. R1 3a. or 1s. 7d. (2a.)

Annual Report of Dispensaries in the North-West Frontier Province for 1904 Foolscap. Paper cover. 12a. or 1s. (1a.)

Report on Public Instruction in the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 13a. or 1s. 1d. (1a.)

FINANCE DEPARTMENT.

List of Officers appointed by the Government of India in the Finance Department. Corrected to May, June and August 1905. Royal 8vo. Paper cover. 4a. or 5d. (1a.) each.

History of Services of Officers holding appointments in offices under the control of the Government of India, Finance Department. Corrected 1st July 1905. Royal 8vo. Board. 12a. or 1s. (2a.)

List of Officers appointed by the Government of India in the Finance Department corrected to September, October 1905.

Report of the Administration of the Mint at Bombay and Calcutta for the year 1904-1905. Foolscap. Paper cover. R1 or 1s. 6d. (2a.)

COMPTROLLER GENERAL.

Civil Estimates, 1905-1906, Vols. I and II. Foolscap. Board. R3 or 4s. 6d. (13a.) each.

COMMERCIAL INTELLIGENCE DEPARTMENT.

Accounts relating to the Trade carried by rail and river in India in the quarter and in six months ending December 1904, compared with the corresponding periods of the years 1902 and 1903. No. 3 of 1904-05. Foolscap. Paper cover. 8*a.* or 9*d.* (3*a.*)

Sea-borne Trade and Navigation Accounts of British India for the months of May, June, and July 1905. Nos. 2, 3 and 4. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*) each.

Accounts of the External Land Trade of British India for the months of March and April 1905. No. 12 of 1904-05. Nos. 1 and 2 of 1905-06. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*) each.

Statistics of Cotton Spinning and Weaving in the Indian Mills in April and May 1905, and in the corresponding month of 1903-04. Royal 8vo. Stitched. 2*a.* or 2*d.* (1*a.*) each.

Review of the Trade of India in 1904-05. Foolscap. Paper cover. 8*a.* or 9*d.* (2*a.*)

Area and Yield of certain Crops in India, 7th issue. Foolscap. Paper cover. 5*a.* or 6*d.* (2*a.*)

Prices and Wages in India, 22nd issue. Super Royal. 4to Board. R1-8 or 2*s.* (9*a.*)

Accounts relating to the Trade carried by rail and river in India in the quarter and in the twelve months ending March 1905, compared with the corresponding periods of the years 1903 and 1904. No. 4 of 1904-05. Foolscap. Paper cover. 8*a.* or 9*d.* (3*a.*)

Judicial and Administrative Statistics of British India for 1903-1904 and preceding years. Foolscap. Board. R2 or 3*s.* (10*a.*)

Sea-borne Trade and Navigation Accounts of British India for the month of August 1905. No. 5 of 1905-1906. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*)

Statistics of Cotton Spinning and Weaving in the Indian Mills in June 1905 and in the three months April to June 1905, compared with the corresponding period of 1903 and 1904. Royal 8vo. Stitched. 2*a.* or 2*d.* (1*a.*)

Accounts of the External Trade of British India for the month of June 1905. No. 3 of 1905-1906. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*)

Accounts relating to the Trade carried by rail and river in India in the quarter ending June 1905, compared with the corresponding periods of the years 1903 and 1904. No. 1 of 1905-1906. Foolscap. Paper cover. 8*a.* or 9*d.* (3*a.*)

Sea-borne Trade and Navigation of British India for the months of September and October 1905. Nos. 6 and 7 of 1905-1906. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*)

Accounts of the External Trade of British India for the month of July 1905. No. 4 of 1905-1906. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*)

Statistics of Cotton Spinning and Weaving in the Indian Mills in July, August and September 1905. Royal 8vo. Stitched. 2*a.* or 2*d.* (1*a.*) each.

Accounts of the Trade of the French Possessions in India in the year ending 31st March 1905 and the four preceding years. 2*a.* or 3*d.* (2*a.*)

Agricultural Statistics of India for the years 1899-1900 to 1903-1904 in 2 Volumes. R3 8*a.* or 5*s.* 3*d.* (12*a.*)

COMMERCE AND INDUSTRY.

Administration Report of the Indian Telegraph Department for 1904-1905. Foolscap. Limp cover. 8*a.* or 9*d.* (2*a.*)

ACCOUNTANT GENERAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal corrected to 1st July 1905 in 2 parts. Royal 8vo. Board. **Part I.** R3 or 4*s.* 6*d.* (7*a.*) **Part II.** R2 or 3*s.* (5*a.*) Complete. R5 or (*a.*)

MILITARY DEPARTMENT.

The Quarterly Indian Army List for July 1, 1905 and October 1905. Royal 8vo. Paper cover. R2-12*a.* or 3*s.* 3*d.* (6*a.*) each.

A Book for the Army—" The Services of the Bengal Native Army," An historical sketch from 1599 to 1895. 586 pages, with two coloured plates, obtainable from all the principal booksellers, and from the Superintendent of Government Printing, India, Calcutta. Demy 8vo. Cloth. R2-8 or 3*s.* 9*d.* (7*a.*)

Classified List and Distribution Return of Establishment of the Military Works Services corrected up to 30th June 1905. Super Royal 4to. Paper cover. 4*a.* or 5*d.* (1*a.*)

History of the Hyderabad Contingent by Major R. G. Burton, 1905. Royal 8vo. Cloth. R3 or 4*s.* 6*d.* (6*a.*)

Return of Wrecks and Casualties in Indian Waters for the year 1904. R1 or 1*s.* 6*d.* (3*a.*)

RAILWAY BOARD.

Administration Report on the Railways in India for the Calendar year 1904. Foolscap. Limp. R2 or 2*s.* 8*d.* (7*a.*)

Classified List of the Subordinate Establishment corrected up to 30th June 1905. Royal 8vo. Paper cover. 4*a.* or 5*d.* (1*a.*)

Railway Board Classified List of State Railway Establishment and Distribution Return of Establishment of all Railways. Corrected up to 30th June 1905. R1 or 1*s.* 6*d.* (2*a.*)

Histories of Railway Projects including Tramways, corrected up to 30th June 1905. Foolscap. Paper cover. R2 or 2*s.* 8*d.* (3*a.*)

PUBLIC WORKS DEPARTMENT.

Public Works Department Classified List and Distribution Return of Establishment. Corrected up to 30th June 1905. R1 or 1*s.* 6*d.* (2*a.*)

Administration Report of the Telegraph Department for 1903-04. Foolscap. Paper cover 8*a.* or 6*d.* (2*a.*)

Public Works Department Classified List of the Subordinate Establishment corrected to 30th June 1904. Royal 8vo. Paper cover. 4*a.* or 5*d.* (1*a.*)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise on "Railways," 4th Edition, revised by F. Wolly Dod, F.C.H. Price R3 per copy.

Roorkee Treatise on "Irrigation Work." By Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R9 per copy.

Roorkee Treatise on "Sanitary Engineering." Compiled by Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R4-8 per copy.

Roorkee Manual of "Applied Mechanics," Volume II. The stability of structures mostly by graphic methods, by Lieutenant-Colonel J. H. C. Harrison, R.E. Price R8-2 per copy.
Roorkee Manual of Hydraulics. Price per copy R4. (No. XIX Elementary Treatise). By E. F. Tipple, Esq., B.A.
Designs for Wooden Bridges, together with rules for calculating the area of water-way, etc., and Plates. By late Rai Bahadur Kunhya Lall. Price per set R4-2.
Pamphlet on Examination for Acid Radicals: Tables giving Analysis of Acids. Price per copy 8a.
Pamphlet on Examination for Acid Bases: Tables giving Analysis of Metallic Bases. Price 8a. per copy.

LIST OF NEW BOOKS AVAILABLE FOR SALE IN THE COLLEGE BOOK DEPÔT.

Roorkee Treatise on Civil Engineering, Section XIII. Drawing for Engineer students, Part I. By Major E. H. deV. Atkinson, R.E., Principal, Thomason College, Roorkee. Price per copy R3-2, including packing, postage, etc.
Hand-Book of the Thomason Engineering College, Roorkee, Illustrated. Price R6-12 per copy, including packing, postage, etc.

A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, new series. Vol. I. No. 2-8 1905. @ R2.
Memoirs, Nos. 1, 4, 5. 1905 @ R1-8.
" No. 2. 1905 @ R1.
" No. 3. 1905 @ R2.

BIBLIOTHECA INDICA.

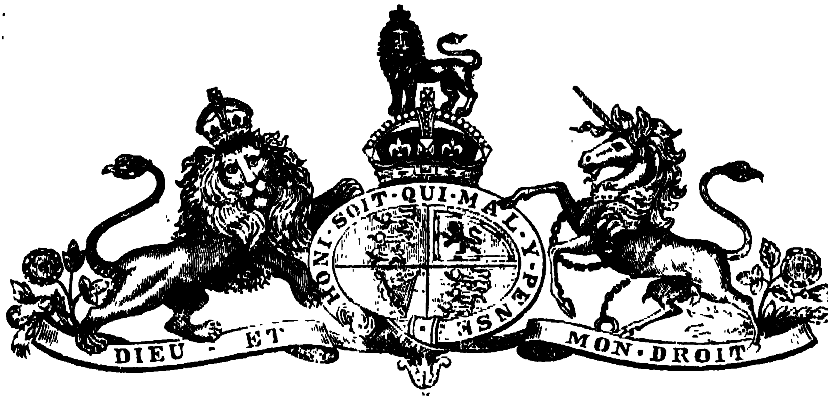
A Lower Ladakhi Version of the Kesar Saga. Fasc. 1 @ R 1.
Catasahasrikaprajnaparamita. Fasc. 10 & 11 @ 6a.
Catapatha Brahamana. Vol. 2. Fasc. 1, 2, 3, Vol. 3, 7 @ 6a
Vidhana Parijata, Vol. 1. Fasc. 8 @ 6a.
Mahabhasyapradipodyota. Vol. 3. Fasc. 3, 4 @ 6a.
Kala Viveka. Fasc. 7 @ 6a.
Bodhicaryavatara of Candidevi. Fasc. 4 @ 6a.
Godadhara Paddhati. Fasc. 1 @ 6a.
Saddarsana Samuiccaya. Fasc. 1 @ 6a.
Tantra Vartika (English). Fasc. 5 @ 12a.
Nityacaraprodipah. Fasc. 7 @ 6a.
Chaturvarga Chintamani. Vol. 4. Fasc. 5 @ 6a.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST July TO 31st December 1905.

Monthly Weather Review, January to June 1905. (Illustrated by 8 plates) Quarto. Paper cover. R1 per month.
Monthly Weather Review, July, 1905. (Illustrated by 8 plates) Quarto. Paper cover. Re. 1.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 17th February 1906.

Records of The Geological Survey of India, Volume XXXIII, Part 1. By Director, Geological Survey of India, R 1.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 3, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate W. T. Blanford, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late William Thomas Blanford, who died at 72, Bedford Gardens, Camden Hill, Middlesex, on the 23rd June 1905. Letters of Administration to whose Estate have been granted to George Roberts Johnston, Esq., of Messrs. Grindlay and Co., Calcutta, are required to send in the same in or before 30th March next to the said Messrs. Grindlay and Co., after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said security or property to the said Administrator whose receipt alone is valid for the same.

GEORGE ROBERT JOHNSTON,
Administrator to Estate W. T. Blanford, deceased.

CALCUTTA,
15th February 1906.

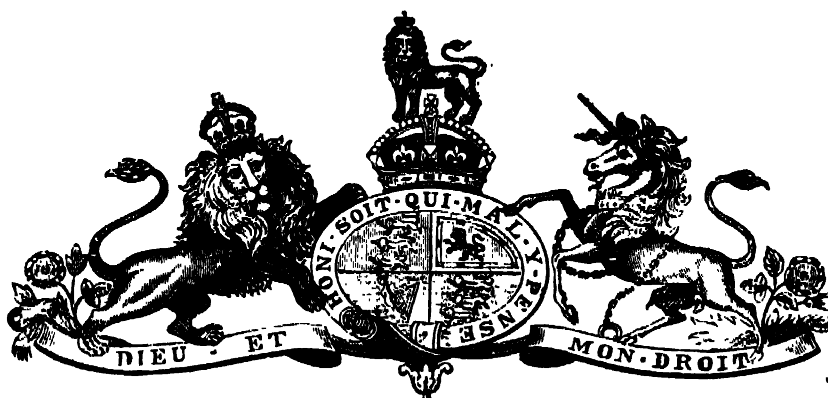
Estate W. C. S. Hawthorne, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late William Charles Stewart Hawthorne, who died at Plenty House, Whitechurch, Charmouth, Dorset, on 28th August 1905. Letters of Administration to whose Estate have been granted to George Roberts Johnston, Esq., of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 2nd April next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

G. R. JOHNSTON,
Administrator to Estate W. C. S. Hawthorne, deceased

CALCUTTA,
The 19th February 1906.



PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 3, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 2nd March, 1906, and is hereby promulgated for general information :—

ACT NO. III OF 1906.

THE INDIAN COINAGE ACT, 1906.

CONTENTS.

An Act to consolidate and amend the law relating to Coinage and the Mint.

WHEREAS it is expedient to consolidate and amend the law relating to Coinage and the Mint; It is hereby enacted as follows:

Preliminary.

Short title and extent.

1. (*1*) This Act may be called the Indian Coinage Act, 1906; and

(*2*) It extends to the whole of British India, inclusive of British Baluchistan, the Sonthal Parganas and the Pargana of Spiti.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "deface", with its grammatical variations and cognate expressions, includes clipping, filing, stamping, or such other alteration of the surface or shape of a coin as is readily distinguishable from the effects of reasonable wear;

(*b*) "the Mint" includes the Mints now existing and any which may hereafter be established;

(*c*) "prescribed" includes prescribed by a rule made under this Act;

(*d*) "remedy" means variation from the standard weight and fineness; and

(*e*) "standard weight" means the weight prescribed for any coin.

Power to establish and abolish Mints.

3. The Governor General in Council may, by notification in the Gazette of India,—

(*a*) establish a Mint at any place at which a Mint does not for the time being exist; and

(*b*) abolish any Mint, whether now existing or hereafter established.

Silver Coinage.

Silver coins.

4. The following silver coins only shall be coined at the Mint for issue under the authority of the Governor General in Council, namely:—

(*a*) a rupee to be called the Government rupee;

(*b*) a half rupee, or eight-anna piece;

(*c*) a quarter-rupee, or four-anna piece; and

(*d*) an eighth of a rupee, or two-anna piece.

Standard weight and fineness.

5. (*1*) The standard weight of the Government rupee shall be one hundred and eighty grains Troy, and its standard fineness shall be as follows, namely, eleven-twelfths, or one hundred and sixty-five grains of fine silver, and one-twelfth, or fifteen grains of alloy.

(*2*) The other silver coins shall be of proportionate weight and of the same fineness:

Provided that, in the making of silver coins, a remedy shall be allowed of an amount not exceeding the following, namely:—

	Remedy in weight.	Remedy in fineness.
Rupee . . } Half-rupee . . }	Five-thousandths.	Two-thousandths.
Quarter-rupee .	Seven-thousandths.	} Three-thousandths.
Eighth of a rupee .	Ten-thousandths.	

Nickel Coinage.

Nickel coin.

6. The following nickel coin only shall be coined at the Mint for issue under the authority of the Governor General in Council, namely: a one-anna piece.

Standard weight.

7. The standard weight of the one-anna piece shall be sixty grains Troy:

Provided that, in the making of nickel coin, a remedy shall be allowed of an amount not exceeding one-fortieth in weight.

Bronze Coinage.

Bronze coins.

8. The following bronze coins only shall be coined at the Mint for issue under the authority of the Governor General in Council, namely:—

(*a*) a pice, or quarter-anna;

(*b*) a half-pice, or one-eighth of an anna; and

(*c*) a pie, being one-third of a pice, or one-twelfth of an anna.

Standard weight and composition.

9. (*1*) The standard weight of the pice shall be seventy-five grains Troy, and the other bronze coins shall be of proportionate weight.

(*2*) Bronze coins shall be coined from a mixed metal consisting of copper, tin and zinc:

Provided that, in the making of bronze coins, a remedy shall be allowed of an amount not exceeding one-fortieth in weight.

Dimensions and Designs of Coins.

Power to direct coining, and to prescribe dimensions and designs.

10. (*1*) The Governor General in Council may, by notification in the Gazette of India,—

(*a*) direct the coining and issuing of all coins referred to in sections 4, 6 and 8, and

(*b*) determine the dimensions of, and designs for, such coins.

(*2*) Until the Governor General in Council otherwise determines by notification under sub-section (*1*), the dimensions and designs of the silver coins coined under this Act shall be

XXIII 1870. of those prescribed for the like silver coins under the Indian Coinage Act, 1870, at the time of the commencement of this Act.

Legal Tender.

Gold coins a legal tender.

11. Gold coins, whether coined at His Majesty's Royal Mint in England or at any Mint established in pursuance of a Proclamation of His Majesty as a branch of His Majesty's Royal Mint, shall be a legal tender in payment or on account at the rate of fifteen rupees for one sovereign:

33 & 34 Vict., c. 10. Provided that such coins have not been called in by any Proclamation made in pursuance of the Coinage Act, 1870 or have not lost weight so as to be of less weight than that for the time being prescribed for like coins by or under the said Statute as the least current weight.

Silver coin when a legal tender.

12. (*1*) The rupee and half-rupee shall be a legal tender in payment or on account:

Provided that the coin—

(*a*) has not lost in weight so as to be more than two per cent. below standard weight, and

(*b*) has not been defaced.

(*2*) The quarter-rupee and eighth of a rupee shall be a legal tender in payment or on account for any sum not exceeding one rupee:

Provided that the coin—

(*a*) has not lost in weight so as to be more than such percentage below standard weight as may be prescribed as the limit of reasonable wear, and

(*b*) has not been defaced.

Nickel coin when a legal tender.

13. The nickel coin specified in section 6 shall be a legal tender in payment or on account for any sum not exceeding one rupee at the rate of sixteen for a rupee.

Bronze coin when a legal tender.

14. The bronze coins specified in section 8 shall be a legal tender in payment or on account for any sum not exceeding one rupee at the following rates, respectively, namely:—

(*a*) the pice at the rate of sixty-four for a rupee, or four for an anna;

(*b*) the half-pice at the rate of one hundred and twenty-eight for a rupee, or eight for an anna; and

(*c*) the pie at the rate of one hundred and ninety-two for a rupee, or twelve for an anna.

Coin made under former Acts.

15. (*1*) (*a*) All silver coin of the weight and standard specified in Acts No. XVII of 1835, No. XXI of 1858, No. XIII of 1862 and the Indian Coinage Act, 1870, and

XIII of 1870. (*b*) all copper coin of the weight specified in Acts No. XXI of 1835, No. XXII of 1844, No. XIII of 1862 and the Indian Coinage Act, 1870,

which may have been issued since the passing of those Acts respectively, and declared by those Acts respectively to be a legal tender, shall, notwithstanding anything contained in this Act or in any Act hereby repealed, but subject in the case of silver coin to the provisos contained in section 12 of this Act in so far as such provisos apply to like coins under this Act, continue to be a legal tender for the amounts for which the like silver and bronze coins are a legal tender under this Act respectively.

(*2*) All double pice copper coins which may have been issued under the Acts specified in sub-section (*1*), clause (*b*), shall continue to be a legal tender in payment or on account for any sum not exceeding one rupee at the rate of thirty-two for a rupee or two for an anna.

Diminished, Defaced and Counterfeit Silver Coin.

Power to certain persons to cut diminished or defaced silver coins.

16. Where any silver coin which has been coined and issued under the authority of the Governor General in Council is tendered to any person authorised by the Governor General in Council or by the Local Government to act under this section, and such person has reason to believe that the coin—

(*a*) has been diminished in weight so as to be more than such percentage below standard weight as may be prescribed as the limit of reasonable wear, or

(*b*) has been defaced,

he shall, by himself or another, cut or break the coin.

Procedure in regard to coin cut under section 16 (*a*).

17. A person cutting or breaking coin under the provisions of clause (*a*) of section 16 shall observe the following procedure, namely:—

(*a*) if the coin has been diminished in weight so as to be more than such percentage below standard weight as may be prescribed as the limit of reasonable wear, but not more than such further percentage as may be prescribed in this behalf, he shall either return the pieces to the person tendering the coin, or, if such person so requests shall receive and pay for the coin at such rates as may be prescribed in this behalf; and

(*b*) if the coin has been diminished in weight so as to be more than such further percentage below standard weight so prescribed as aforesaid, he shall return the pieces to the person tendering the coin, who shall bear the loss caused by such cutting or breaking.

Procedure in regard to coin cut under section 16(*b*).

18. A person cutting or breaking coin under the provisions of clause (*b*) of section 16 shall observe the following procedure, namely:—

(a) if such person has reason to believe that the coin has been fraudulently defaced, he shall return the pieces to the person tendering the coin, who shall bear the loss caused by such cutting or breaking;

(b) if such person has not reason to believe that the coin has been fraudulently defaced, he shall receive and pay for the coin at its nominal value.

Explanation.—For the purposes of this section a coin in which there is reason to believe has been defaced by sweating shall be deemed to have been fraudulently defaced.

Procedure in regard to coin which is liable to be cut under both clause (a) and clause (b) of section 16.

19. If a coin is liable to be cut or broken under the provisions of both clause (a) and clause (b) of section 16, the person cutting or breaking the coin shall deal with it,—

(a) if he has reason to believe that the coin has been fraudulently defaced, under clause (a) of section 18, and

(b) in other cases, under section 17.

Power to certain persons to cut counterfeit silver coin and procedure in regard to coin so cut.

20. Where any silver coin purporting to be coined or issued under the authority of the Governor General in Council is tendered to any person authorised by the Governor General in Council or by the Local Government to act under this section, and such person has reason to believe that the coin is counterfeit, he shall by himself or another cut or break the coin, and may at his discretion either return the pieces to the tenderer, who shall bear the loss caused by such cutting or breaking, or receive and pay for the coin according to the value of the silver bullion contained in it.

Supplemental Provisions.

Power to make rules.

21. (1) The Governor General in Council may make rules to carry out the purposes and objects of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) reduce the amount of remedy allowed by sections 5, 7 and 9 in the case of any coin;

(b) provide for the guidance of persons authorised to cut or break coin under sections 16 and 20;

(c) determine the percentage of diminution in weight below standard weight not being less in any case than two per cent. which shall be the limit of reasonable wear;

(d) prescribe the further percentage referred to in clause (a) of section 17, and the rates at which payments shall be made in the case of coins falling under the same clause; and

(e) provide for the acceptance at prescribed rates by officers authorised in this behalf of the gold coins described in section 11 where such coins have lost weight so as to be of less weight than that for the time being prescribed for like coins by or under the Coinage Act, 1870, as the least current weight.

(3) Every such rule shall be published in the Gazette of India, and on such publication shall have effect as if enacted in this Act. 33 & 34 Vict., c. 10

Bar of suits.

22. No suit or other proceeding shall lie against any person in respect of anything in good faith done, or intended to be done, under or in pursuance of the provisions of this Act.

Saving of making of other coins at Mints.

23. Nothing in this Act shall be deemed to prohibit or restrict the making at the Mint of coins intended for issue as money by the Government of any territories beyond the limits of British India.

Repeals.

24. The Acts mentioned in the Schedule are hereby repealed to the extent specified in the last column thereof:

Provided that copper coins of such descriptions as at the time of the commencement of this Act may be coined at the Mint for issue under the authority of the Governor General in Council may, notwithstanding the repeal of the said Acts, continue to be so coined until such time as the Governor General in Council may by notification in the Gazette of India otherwise direct, and all copper coins so coined shall be a legal tender in payment or on account for the amounts for which bronze coins of corresponding nominal value are a legal tender under this Act.

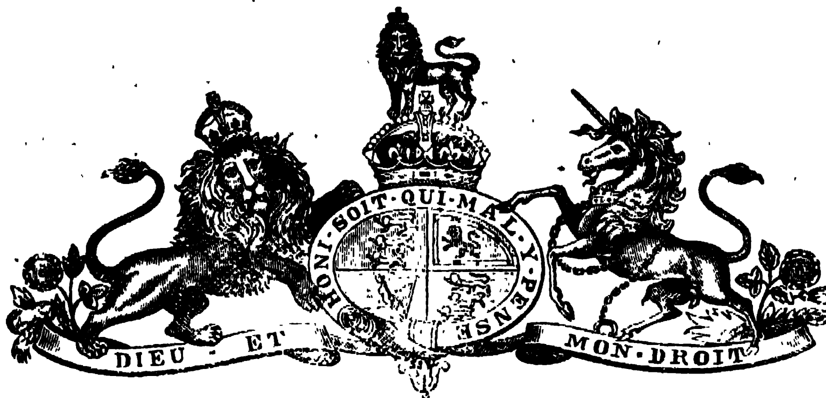
THE SCHEDULE.

(See section 24.)

ACTS REPEALED.

Year.	No.	Short title.	Extent of repeal.
1870	XXIII	The Indian Coinage Act, 1870.	So much as is unrepealed.
1893	VIII	The Indian Coinage and Paper Currency Act, 1893.	So much as relates to the Indian Coinage Act, 1870.
1899	XXII	The Indian Coinage and Paper Currency Act, 1899.	So much as relates to the Indian Coinage Act, 1870.

J. M. MACPHERSON,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 3, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill further to amend the Presidency Small Cause Courts Act, 1882, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 2nd March, 1906:—

From Government, Bombay, No. 411, dated 26th January, 1906, and enclosures [Papers No. 1].
From High Court, Calcutta, No. 227, dated 24th January, 1906 [Paper No. 2].
From Government, Madras, No. 244-J., dated 9th February, 1906, and enclosures [Papers No. 3].
From Government, Bengal, No. 1300-J., dated 22nd February, 1906, and enclosures [Papers No. 4].

WE, the undersigned, Members of the Select Committee to which the Bill further to amend the Presidency Small Cause Courts Act, 1882, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. *Clause 1.*—We have suggested the omission of sub-clause (*2*), as we see no reason why the amendments of the Presidency Small Cause Courts Act, 1882, proposed by the Bill should not come into force at once.

3. *Clause 2.*—We have thought it best to make the amendment to section 28 of the Act follow the exact language used by Maclean, C. J., in his judgment in *Deno Nath Batabyal* v. *Adhor Chunder Sett* (4 C. W. N. 470), which case suggested the alteration of the law proposed in this clause.

4. *Clause 3.*—We have proposed three alterations in this clause. The first, which is designed to give effect to a recommendation of the Calcutta High Court, reserves a power to the Judge to exempt the applicant, in special cases where cause for such exemption is made out, from the operation of the general rule requiring security for claim and costs to be given. The second corrects a clerical error, to which attention has been drawn in the papers, by transferring the words "within a reasonable time to be prescribed in the order" so as to make them govern the date of giving security and not, as in the Bill as introduced, the date of payment of the claim and costs. The third amendment, the omission of sub-clause (*b*), is consequential on the first amendment above described.

5. *Clause 4.*—We have suggested the substitution of the word "opinion" for the word "decision" in the last paragraph of sub-section (*1*) of the new section 69 proposed

in this clause of the Bill as introduced. Otherwise we do not recommend that any alteration be made in that section.

6. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	16th December, 1905.
Fort Saint George Gazette	2nd January, 1906.
Bombay Government Gazette	21st December, 1905.
Calcutta Gazette	20th December, 1905.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil . . .	9th January, 1906.
	Telugu . . .	9th January, 1906.
	Hindustani . .	9th January, 1906.
Bombay	Maráthi . . .	18th January, 1906.
	Gujarati . . .	18th January, 1906.
	Kanarese . . .	18th January, 1906.
Bengal	Bengali . . .	2nd January, 1906.
	Hindi . . .	2nd January, 1906.
	Uriya . . .	4th January, 1906.

7. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

H. ERLE RICHARDS.

A. T. ARUNDEL.

SRI RAM.

A. A. APCAR.

A. C. LOGAN.

The 28th February, 1906.

[The portions printed in italics denote the alterations proposed by the Select Committee.]

No. II.

A Bill further to amend the Presidency Small Cause Courts Act, 1882.

XV of 1882. WHEREAS it is expedient further to amend the Presidency Small Cause Courts Act, 1882; It is hereby enacted as follows:—

Short title. 1. This Act may be called the Presidency Small Cause Courts Act, 1906.

XV of 1882. Amendment of section 28, Act XV, 1882. 2. In section 28 of the Presidency Small Cause Courts Act, 1882, after the words "such decree" the words "and for the *purpose of deciding all questions arising in the execution of such decree*" shall be inserted.

Amendment of section 39 of same Act. 3. In section 39 of the said Act, for sub-section (2) the following shall be substituted, namely:—

"(2) Unless the Judge is of opinion that the application has been made solely for the purpose of delay, the applicant shall be entitled to such order as of right:

Provided that the removal directed by such order shall, *unless the Judge otherwise directs,* be conditional upon the applicant giving security, to the approval of the Judge, within a reasonable time to be prescribed in the order, for the payment of the amount claimed and of the costs which may become payable by him to the plaintiff in respect of the said suit."

Substitution of new section for section 69 of same Act. 4. For section 69 of the said Act the following shall be substituted, namely:—

Reference when compulsory. "69. (1) If two or more Judges of the Small Cause Court sit together in any suit, or in any proceeding under Chapter VII of this Act, and differ in their opinion as to any question of law or usage having the force of law or the construction of a document, which construction may affect the merits, or

if in any suit or any such proceeding, in which the amount or value of the subject-matter exceeds five hundred rupees, any such question arises upon which the Court entertains reasonable doubt, and either party so requires,

the Small Cause Court shall draw up a statement of the facts of the case and the point on which there is a difference of opinion or on which doubt is entertained, and refer such statement with its own opinion on the point for the *opinion* of the High Court; and the provisions of sections 619 to 621 of the Code of Civil Procedure shall, so far as they are applicable, be deemed to apply as if such reference had been made under section 617 of the said Code. XIV of 1882.

(2) When the Small Cause Court refers any question for the opinion of the High Court as provided in sub-section (1), it shall either reserve judgment or give judgment contingent upon such opinion."

Amendment of second schedule, Act XV, 1877. 5. In No. 11 of the second schedule to the Indian Limitation Act, 1877, after the words "the Code of Civil Procedure,' the following shall be inserted, namely:—" or section 28 of the Presidency Small Cause Courts Act, 1882." XV of 1877.

J. M. MACPHERSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill further to amend the Indian Stamp Act, 1899, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 2nd March, 1906 :—

WE, the undersigned, Members of the Select Committee to which the Bill further to amend the Indian Stamp Act, 1899, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

From Chief Commissioner, Ajmer-Merwara, No. 284-C., dated 3rd February, 1906 [Paper No. 1].
From High Court, Calcutta, No. 332, dated 7th February, 1906 [Paper No. 2].
From Government, Madras, No. 105, dated 5th February, 1906 [Paper No. 3].
From Chief Commissioner, Central Provinces, No. 1518, dated 6th February, 1906 [Paper No. 4].
From Government, Burma, No. 110—2-S.—10, dated 5th February, 1906 [Paper No. 5].
From Chief Commissioner, Coorg, No. 212, dated 6th February, 1906 [Paper No. 6].
From Government, Bengal, No. 262-S. R., dated 9th February, 1906, and enclosures [Papers No. 7].
From Chief Commissioner, North-West Frontier Province, No. 289-G., dated 6th February, 1906 [Paper No. 8].
From Agent, Governor General, Baluchistan, No. 452, dated 6th February, 1906 [Paper No. 9].
From Government, Eastern Bengal and Assam, No. 1613-J., dated 8th February, 1906 [Paper No. 10].
From Government, United Provinces, No. 81, dated 10th February, 1906, and enclosures [Papers No. 11].
From Government, Bengal, No. 284-S. R., dated 13th February, 1906, and enclosures [Papers No. 12].
From Government, Punjab, No. 10-C., dated 10th February, 1906 [Paper No. 13].
From Government, Bombay, No. 1463, dated 13th February, 1906 [Paper No. 14].

2. In accordance with a representation made by the Calcutta Fire Insurance Agents' Association, we have suggested certain amendments in clauses 5 and 7 (*3*) of the Bill, with the object of imposing the whole duty on an original policy of fire-insurance and not half on the policy and half on first premium receipt, as in the Bill as introduced. We understand that it often happens that the original policy is simply handed over to the insured in exchange for cash and that no premium receipt is given for the first premium, in which case Government would lose half the duty on the original policy under the provisions of the Bill as introduced. We have therefore amended the new division B of Article No. 47 of Schedule I of the Act so as to increase the duties on original policies to eight annas and one rupee respectively and to reduce the duty on receipts for payment of premia on renewals to one-half of those amounts, while we have altered the new paragraph, which it is proposed to add tc section 30 of the Act, so as to exempt persons from the obligation to give a stamped receipt for the first payment of premium.

3. It has been pointed out that the exemption from Article 24 in Schedule I of the Act proposed by clause 7 (*1*) of the Bill does not include register of burials. We have rectified this omission and have at the same time made the exemption cover entries in the old registers of "namings" and "dedications" which are referred to in section 35 of the Births, Deaths and Marriages Registration Act, 1886.

4. As we find that elsewhere in Schedule I of the Act, where the rate of duty is graduated with reference to the sum of money involved in a transaction, the rate is made to depend on whether that sum does or does not *exceed* a certain specified amount, we have for the sake of uniformity and to prevent misunderstanding suggested the substitution of the words "does not exceed," for the words "is less than" in the new division B (*1*) of Article 47 of that Schedule proposed by clause 7 of the Bill.

5. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	20th January, 1906.
Fort Saint George Gazette	23rd January, 1906.
Bombay Government Gazette	25th January, 1906.
Calcutta Gazette	24th January, 1906.
United Provinces of Agra and Oudh Government Gazette	27th January, 1906.
Punjab Government Gazette	1st February, 1906.
Burma Gazette	3rd February, 1906.
Eastern Bengal and Assam Gazette	3rd February, 1906.
Central Provinces Gazette	27th January, 1906.
Coorg District Gazette	1st February, 1906.
Sindh Official Gazette	25th January, 1906.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil	6th February, 1906.
	Telugu	
	Hindustáni	
	Kanarese	
	Malayalam	
Bombay	Maráthi	8th February, 1906.
	Gujaráti	
	Kanarese	
Bengal	Bengali	6th February, 1906.
	Hindi	6th February, 1906.
	Uriya	8th February, 1906.
United Provinces of Agra and Oudh	Urdu	10th February, 1906.
Punjab	Urdu	1st February, 1906.
Burma	Burmese	10th February, 1906.
Sindh	Sindhi	8th February, 1906.

6. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

E. N. BAKER.
H. ERLE RICHARDS.
A. A. APCAR.
S. ISMAY.
SYED MUHAMMAD.

The 26th February, 1906.

[The portions printed in italics denote the additions and alterations proposed by the Select Committee.]

No. II.

A bill further to amend the Indian Stamp Act, 1899.

II of 1899. WHEREAS it is expedient further to amend the Indian Stamp Act, 1899; It is hereby enacted as follows:—

Short title. 1. This Act may be called the Indian Stamp (Amendment) Act, 1906.

II of 1899. Repeal of part of section 2, Act II, 1899. 2. In section 2, clause (*19*), of the Indian Stamp Act, 1899 (hereinafter referred to as "the said Act"), sub-clause (*c*), and the word "and" prefixed thereto, are hereby repealed.

Amendment of sections 11, 32, 35, 40, 41, 69 and 74, Act II, 1899. 3. In section 11, clause (*a*), section 32, proviso, clause (*c*), section 35, proviso, clause (*a*), section 40, section 41, section 69 and section 74, of the said Act, after the words "one anna", wherever they occur, the words "or half an anna" shall be inserted.

Substitution of new clause for clause (*b*) of section 29, Act II, 1899. 4. For section 29, clause (*b*), of the said Act, the following shall be substituted, namely:—

"(*b*) in the case of a policy of insurance other than fire-insurance—by the person effecting the insurance;

(*bb*) in the case of a policy of fire-insurance —by the person issuing the policy;".

Addition to section 30, Act II, 1899. 5. To section 30 of the said Act the following paragraph shall be added, namely:—

"Any person receiving or taking credit for any premium or consideration for any renewal of any contract of fire-insurance, shall, within one month after receiving or taking credit for such premium or consideration, give a duly stamped receipt for the same."

Amendment of section 51, Act II, 1899. 6. In section 51 of the said Act, after the word "instruments" the words "by any banker or", and after the word "said" the word "banker," shall be inserted.

Amendments of Schedule I, Act II, 1899. . In Schedule I of the said Act, the following amendments shall be made, namely:—

(*1*) For clauses (*b*) and (*c*) of the exemptions from Article No. 24 the following shall be substituted, namely:—

"(*b*) Copy of, or extract from, any register relating to births, baptisms, *namings, dedications,* marriages, deaths *or burials.*"

(*2*) In clause (*b*) of Article No. 41, for the words "one year" the words "eighteen months" shall be substituted.

(*3*) For divisions A and B of Article No. 47 the following shall be substituted, namely:—

	If drawn singly.	If drawn in duplicate, for each part.
"A.—SEA-INSURANCE (*see* section 7)—		
(1) for or upon any voyage—		
(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy;	One anna.	Half an anna.
(ii) in any other case, in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy;	Two annas.	One anna
(2) for time—		
(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—		
where the insurance shall be made for any time not exceeding six months;	Two annas.	One anna.
where the insurance shall be made for any time exceeding six months and not exceeding twelve months.	Four annas.	Two annas.

"B.—FIRE INSURANCE—	
(*1*) in respect of an original policy—	
(i) when the sum insured *does not exceed* Rs. 5,000;	*Eight* annas.
(ii) in any other case;	*One rupee.*
and	
(*2*) in respect of each receipt for any payment of a premium *on any renewal of an original policy.*	*One-half of the duty payable in respect of* the original policy in addition to the amount, if any, chargeable under No. 53."

(*4*) To Article No. 53 the following note shall be added, namely:—

"*See also* POLICY OF INSURANCE [No. 47-B (*2*)]."

J. M. MACPHERSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill further to amend the law relating to merchant seamen was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 2nd March, 1906 :—

WE, the undersigned, Members of the Select Committee to which the Bill further to amend the law relating to merchant seamen was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

From Government, Bengal, No. 268 Marine, dated 6th February, 1906 [Paper No. 1].
From Government, Bombay, No. 16G., dated 29th January, 1906, and enclosure [Paper No. 2].
Telegram from Government, Burma, No. 103, dated 1st February, 1906 [Paper No. 3].
Telegram from Government, Eastern Bengal and Assam, No. 91P., dated 2nd February, 1906 [Paper No. 4].
Telegram from Government, Madras, No. 78, dated 3rd February, 1906, and letter No. 77, dated 4th February, 1906, and enclosures [Paper No. 5].

2. In deference to certain observations made by the Board of Trade, we have suggested a further proviso to the clause which clause 2 of the Bill proposes to add to section 23 of the Indian Merchant Shipping Act, 1859, with the object of safeguarding the interests of the crew in the event of a running agreement in the new form proposed by the Bill terminating at a port out of British India It provides that every such agreement shall contain such stipulations as the Governor General in Council may direct for the discharge of the crew and payment of their wages, for securing their return to a port in British India, and for other purposes, on the termination of the agreement at a port out of British India.

3. We have omitted the word " final " before the words " port of destination " in the same clause of the Bill as introduced, as that word does not occur either in section 23 or section 24A of the principal Act, with the language of which that of the new clause should obviously coincide.

4. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	20th January, 1906.
Fort Saint George Gazette	23rd January, 1906.
Bombay Government Gazette	25th January, 1906.
Calcutta Gazette	24th January, 1906.
Burma Gazette	3rd February, 1906.
Eastern Bengal and Assam Gazette	3rd February, 1906.

5. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

J. P. HEWETT.
H. ERLE RICHARDS.
A. A. APCAR.
A. C. LOGAN.
SYED MUHAMMAD.

The 28th February, 1906.

No. II.

[The portion printed in italics denotes the addition proposed by the Select Committee.]

A Bill further to amend the law relating to merchant seamen.

WHEREAS it is expedient further to amend the law relating to merchant seamen; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Merchant Shipping (Amendment) Act, 1906.

I of 1859. Amendment of section 23, Act I, 1859.

2. To section 23 of the Indian Merchant Shipping Act, 1859, the following shall be added, namely:—

"Notwithstanding anything in this section, in the case of any such foreign-going ship as aforesaid, being a ship—

(*a*) registered in British India under the Merchant Shipping Act, 1894, or

57 & 58 Vict., c. 60. (*b*) registered in the United Kingdom under the said Merchant Shipping Act, 1894, but not employed in trading with any port in the United Kingdom,

a running agreement with the crew may be made to extend over two or more voyages so that it shall terminate either within six months from the date on which it was executed or on the first arrival of the ship at her port of destination in British India after the expiration of that period, or on the discharge of cargo consequent upon such arrival, whichever of these dates shall be the latest:

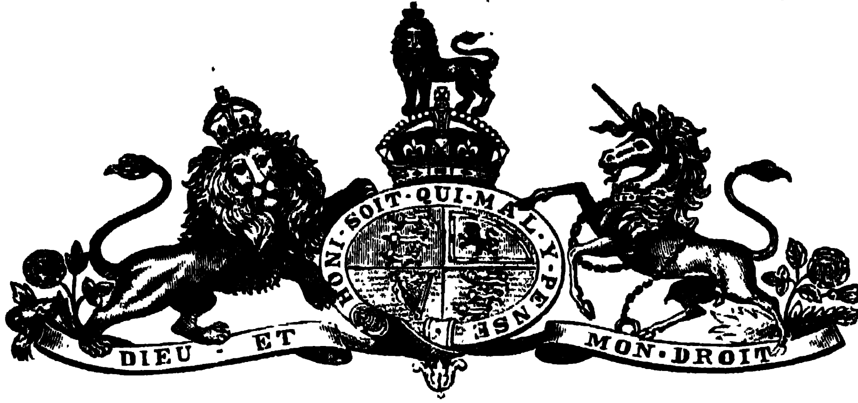
"Provided that no such agreement shall continue in force, if, after the expiration of such period of six months as aforesaid, the ship proceeds on a voyage from a port out of British India to any other such port which is not on the direct road or a customary route to her port of destination in British India:

"*Provided also that every such agreement shall, in addition to any other particulars required by law, contain such stipulations for the discharge of the crew and payment of their wages, for securing their return to the port at which they were shipped or to some other port in British India, and for other purposes on the termination of the agreement at a port out of British India under the foregoing proviso, as the Governor General in Council may direct.*"

Amendment of section 24A, Act I, 1859.

3. In section 24A of the said Indian Merchant Shipping Act, 1859, as amended by section 2 of the Indian Merchant Shipping Law Amendment Act, 1891, after the word "December" the words "or, as the case may be, after the expiration of a period of six months from the date on which it was executed," shall be inserted. I of 1859. VI of 1891.

J. M. MACPHERSON,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 3, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS, UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14.)

The Council met at Government House, Calcutta, on Friday, the 2nd March, 1906.

PRESENT:

His Excellency the Earl of Minto, P.C., G.C.M.G., G.M.S.I., G.M.I.E., Viceroy and Governor General of India, *presiding*.
His Honour Sir A. H. L. Fraser, K.C.S.I., Lieutenant-Governor of Bengal.
His Excellency General Viscount Kitchener of Khartoum, G.C.B., O.M., G.C.M.G., Commander-in-Chief in India.
The Hon'ble Sir A. T. Arundel, K.C.S.I.
The Hon'ble Sir Denzil Ibbetson, K.C.S.I.
The Hon'ble Mr. H. Erle Richards, K.C.
The Hon'ble Mr. J. P. Hewett, C.S.I., C.I.E.
The Hon'ble Mr. E. N. Baker, C.S.I.
The Hon'ble Major-General C. H. Scott, C.B., R.A.
The Hon'ble Rai Sri Ram Bahadur, C.I.E.
The Hon'ble Mr. L. A. S. Porter.
The Hon'ble Mr. L. Hare, C.S.I., C.I.E.
The Hon'ble Mr. H. A. Sim, C.I.E.
The Hon'ble Nawab Fateh Ali Khan, Kazilbash, C.I.E.
The Hon'ble Mr. A. A. Apcar, C.S.I.
The Hon'ble Mr. S. Ismay, C.S.I.
The Hon'ble Mr. W. T. Hall, C.S.I.
The Hon'ble Mr. A. C. Logan.
The Hon'ble Nawab Bahadur Khwaja Salimulla of Dacca, C.S.I.
The Hon'ble Nawab Saiyid Muhammad Sahib Bahadur.

INDIAN COINAGE BILL.

The Hon'ble MR. BAKER moved that the Report of the Select Committee on the Bill to consolidate and amend the law relating to Coinage and the Mint be taken into consideration. He said :—"My Lord, it will be seen from the report that the Select Committee have made somewhat numerous alterations in the Bill. Most of these are of comparatively small importance, and they are sufficiently explained in the report. I think, however, that it may be worth while for me to offer a few supplementary remarks in regard to the sections relating to the treatment of defaced and light weight coin which have been entirely recast by the Select Committee.

"Taking first the case of defaced coins, the Bill as originally drafted made a distinction between coins which had been defaced by being shroff-marked, or for the purpose of converting them into an ornament, and all other kinds of defaced coins. It was provided that the two first kinds of defaced coins should be received and paid for at special rates; but that all others should be cut and returned to the tenderer.

"These proposals have been subjected to a good deal of criticism, much of which we consider to be substantially just. It was pointed out that considerable hardship would be caused if coins which had merely been used as ornaments were to be received at a discount. It was also observed that coins might be defaced in other ways than by shroff-marking or by use as an ornament, yet without any intent to defraud; and that hardship might be caused if such coins were cut and reduced to mere bullion value. For instance, in the west of India, rupees which have been circulating in Portuguese Mozambique are frequently stamped with the letters P. M. This would constitute defacement; yet as the value of the coins has not been impaired it would not be just to demonetize them. It was also observed that there was no definition of defacement, and that its absence might lead to uncertainty in the interpretation of the law.

"We have accepted these views, and have revised the Bill accordingly. We have inserted a definition of the word "deface," and we have provided that every defaced coin which is not light weight shall be received at its full face value, unless there is reason to believe that it has been defaced fraudulently. As most cases of defacement with which we are acquainted are not fraudulent, this gives a very wide measure of protection to the public, and it completely covers the case of rupees which have been defaced only by use as ornaments. The only case of fraudulent defacement which is of sufficient importance to call for specific notice is defacement by means of sweating, and we have accordingly provided that coins which there is reason to believe have been defaced by sweating shall be deemed to have been fraudulently defaced.

"Turning now to the case of light weight coins, there seems to have been a certain amount of misapprehension on the part of some of the persons consulted as to what was actually intended. It appears to have been supposed in some quarters that Government proposed in some way to recede from the position that loss of weight due to reasonable wear and tear should be borne by the State, and that we desired to impose it on the last holder of the coin. That is not the case at all. We have for many years, in fact since 1881, accepted the responsibility of making good the loss of weight due to fair wear, and we have never contemplated going back from this position. What these gentlemen have failed to understand is that when the loss of weight exceeds a certain proportion, it cannot be due to fair wear, and must be due to the maltreatment of the coin, in other words, to fraud. In 1896, a series of very careful and extensive enquiries were instituted by Colonel Baird, then Master of the Calcutta Mint, and these have been continued down to the present time. The result of these has been to show that the average life of a coin, when subjected only to fair wear, is a little over 55 years, *i.e.*, that it will not have lost more than 2 per cent in weight and thereby have ceased to be legal tender for that period. The enquiries also showed that among coins issued prior to 1873, not more than one in 1,000 had lost more than 4 per cent in weight by honest wear, while in the case of coins of later date, the percentage of light

weights was less than ½ per cent. Now, according to our system, coins are recalled from circulation when they have reached a certain age. Thus the coinages which bear the dates 1835 and 1840 (which include all coinages down to 1861 inclusive) have been called in, and very few of them are now in circulation. It follows that scarcely any coins now outstanding can have lost so much as 4 per cent by honest wear, and any loss exceeding, say, 6¼ per cent must be due to maltreatment. When that is the case, there is no ground for requiring the State to bear the whole loss. It is only equitable that the holder should contribute towards it. Accordingly, in 1899 we issued rules, not based on any provision of the law, but on executive authority, that coins reduced in weight by more than 6¼ per cent should be received at a slightly reduced rate; and that when the reduction of weight amounted to more than 25 per cent, or one-fourth of the whole, the coin should be cut and returned. This is based exactly on the provisions of the English law, with the exception that our rates are much more liberal towards the public. In England, for instance, the loss of weight allowed on a sovereign is only 3 grains or about 2½ per cent.

"The Bill as revised merely takes formal power to do by rule what we have been doing for the last seven years by executive order. There is no ground whatever for the extraordinary apprehension, which has been expressed in one quarter, that the new law will necessitate the actual weighment of each individual coin received in payment of rent or in the course of business: and I will venture to hazard the prediction that when the Bill becomes law, no one will be aware that any change whatsoever has been made.

"I do not think I need offer any observations on any of the other clauses of the Bill."

The motion was put and agreed to.

The Hon'ble Mr. BAKER moved that the Bill, as amended, be passed.

The motion was put and agreed to.

PRESIDENCY SMALL CAUSE COURTS BILL.

The Hon'ble MR. RICHARDS presented the Report of the Select Committee on the Bill further to amend the Presidency Small Cause Courts Act, 1882.

INDIAN STAMP (AMENDMENT) BILL.

The Hon'ble MR. BAKER presented the Report of the Select Committee on the Bill further to amend the Indian Stamp Act, 1899.

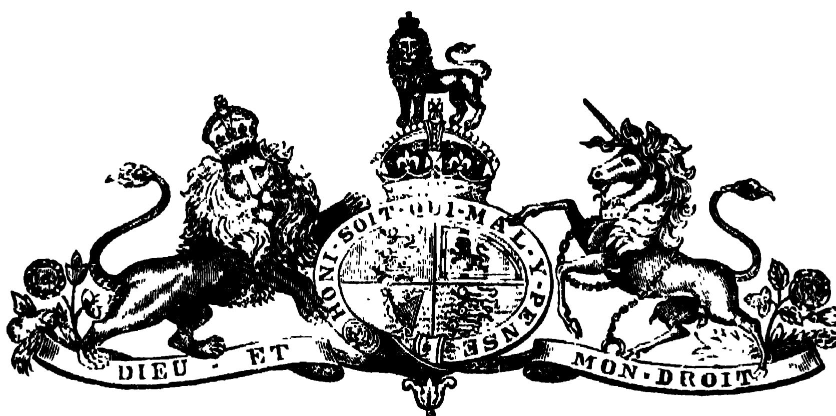
INDIAN MERCHANT SHIPPING (AMENDMENT) BILL.

The Hon'ble MR. HEWETT presented the Report of the Select Committee on the Bill further to amend the law relating to merchant seamen.

The Council adjourned to Wednesday, the 21st March, 1906.

J. M. MACPHERSON,
Secretary to the Government of India,
Legislative Department.

CALCUTTA;
The 2nd March, 1906.



SUPPLEMENT TO

The Gazette of India.

No. 9.} CALCUTTA, SATURDAY, MARCH 3, 1906.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs., on Thursday, the 1st March 1906, based on the India Daily Weather Reports of the period.

The storm which entered north-west India on the 21st, disappeared at the beginning of the week. Weather became settled, and strongly marked anticyclonic conditions prevailed during the remainder of the week over northern and central India. On the 23rd general rain fell in north-east India and the submontane districts of the Himalayas, and very light rain in the Indo-Gangetic Plain (west) and the Jaipur sub-division The principal amounts recorded were:—Jessore 2·06″, Burdwan 1·59″, Balasore 1·23″, Calcutta 1·09″ and Berhampore 1·07″. During the next twenty-four hours the rainfall practically ceased over northern India—the only stations reporting falls over ten cents. being Chittagong, Burdwan, Bahraich, Bareilly, Dehra Dun and False Point; small amounts were also reported from Maymyo, Lashio and Bhamo.

On the 25th well marked cold weather conditions were established over northern India, and rainfall was restricted to Upper Burma and the extreme north-west of India, while on the 26th it was confined to the latter area. During the remainder of the week the weather was dry over the whole country, except in the south and east of the Peninsula: in this area rain occurred at Cuddalore on the 26th, in the Waltair sub-division of the East Coast on the 27th, in the Madras division on the 28th and 1st and in South India from the 27th to 1st. The chief falls were:—Bangalore 0·88″ on the 27th, Wellington and Kodaikanal about two and a half inches on the 28th and Nellore about one inch on the 1st. Snow fell on the Himalayas on the 23rd and on the west Himalayas from the 25th to the 28th, the total fall during the week amounting to about 5 feet at Sonemarg and 4 feet at Murree.

The rainfall during the week has been in excess of normal in the interior districts of Burma, in north-east India, the United Provinces, the Lahore sub-division of the Indo-Gangetic Plain, the Himalayas, Konkan, South India and the East Coast. The rainfall from the 1st December to date is now in defect in the Jhansi, Jubbulpore, Akola, Calicut and Madura sub-divisions and the Madras division, normal in the Cawnpore, Lahore and Jaipur sub-divisions, and more than 20 per cent. in excess elsewhere.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 1st March 1906.			Rainfall data from 1st December 1905 to 1st March 1906.			Seasonal percentage departure from normal.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9	10
		Inches.	Inch.	Inches.	Inches.	Inches.	Inches.		
1. (a)Bay Islands .	Port Blair .	0	0·04	—0·04	15·01	8·04	+ 6·97	+ 87	+ 88
1. Burma Coast (Rangoon).	...	0	0·17	—0·17	1·56	1·10	+ 0·46	+ 42	+ 68
2. Burma Wet (Bhamo)	...	0·31	0·07	+0·24	2·27	0·87	+ 1·40	+161	+145
3. Burma Dry (Mandalay).	...	0·02	0·02	0	1·52	0·54	+ 0·98	+181	+188
4. Delta of Bengal .	Narayanganj	0·56	0·44	+0·12	3·52	2·35	+ 1·17	+ 50	+ 55
	Calcutta .	1·05	0·26	+0·79	5·62	1·60	+ 4·02	+251	+241
5. Brahmaputra Valley (Sibsagar) .	...	0·50	0·45	+0·05	3·97	2·67	+ 1·30	+ 49	+ 56
6. Himalayas and Sub-Himalaya, East.	Dinajpur .	1·00	0·13	+0·87	2·59	1·27	+ 1·32	+104	+ 39
	Darbhanga	0·38	0·06	+0·32	2·28	1·32	+ 0·96	+ 73	+ 51
	Bahraich .	0·50	0·12	+0·38	4·78	2·23	+ 2·55	+114	+103
7. Indo-Gangetic Plain, East	Burdwan .	1·72	0·29	+1·43	9·06	1·36	+ 7·70	+566	+586
	Patna .	0·08	0·08	0	2·77	1·32	+ 1·45	+110	+117
8. Himalayas and Sub-Himalaya, West.	Simla .	1·98	0·67	+1·31	15·01	7·59	+ 7·42	+ 98	+ 88
	Ludhiana	0·19	0·37	—0·18	6·64	4·77	+ 1·87	+ 39	+ 47
9. Indo-Gangetic Plain, West.	Cawnpore .	0·15	0·08	+0·07	2·04	1·75	+ 0·29	+ 17	+ 13
	Lahore .	0·19	0·19	0	2·76	2·58	+ 0·18	+ 7	+ 8
10. N.-W. Dry Area (Bikaner).	...	0·08	0·11	—0·03	4·10	1·80	+ 2·30	+128	+138
11. Baluchistan (Quetta)	...	0·04	0·47	—0·43	8·65	4·63	+ 4·02	+ 87	+107
12. East Coast, North .	Waltair .	0·14	0·08	+0·06	1·79	1·47	+ 0·32	+ 22	+ 19
	Cuttack .	0·53	0·15	+0·38	4·56	1·56	+ 3·00	+192	+186
13. East Satpuras .	Ranchi .	0·15	0·21	—0·06	7·54	1·46	+ 6·08	+416	+491
	Raipur .	0	0·10	—0·10	1·78	1·01	+ 0·77	+ 76	+ 96
	Jubbulpore .	0	0·11	—0·11	1·04	1·58	— 0·54	— 34	— 29
14. Central India Plateau.	Jhansi .	0	0·08	—0·08	0·90	1·71	—0·81	— 47	— 45
	Jaipur .	0·03	0·06	—0·03	0·96	0·95	+ 0·01	+ 1	+ 4
	Indore .	0	0·04	—0·04	1·18	0·66	+ 0·52	+ 79	+ 90
15. West Coast . .	Calicut .	0·04	0·21	—0·17	2·26	3·61	— 1·35	— 37	— 35
	Bombay .	0	0	0	0·31	0·18	+ 0·13	+ 72	+ 72
16. Gujarat . .	Ahmedabad	0	0·01	—0·01	0·30	0·22	+ 0·08	+ 36	+ 43
	Rajkot .	0	0·01	—0·01	1·09	0·21	+ 0·88	+419	+445
17. West Satpuras (Akola).	...	0	0·04	—0·04	0·36	0·96	— 0·60	— 63	— 61
18. Deccan . .	Bellary .	0	0·01	—0·01	1·23	0·60	+ 0·63	+105	+108
	Bijapur .	0	0·02	—0·02	0·85	0·40	+ 0·45	+113	+124
	Hyderabad	0	0·09	—0·09	2·34	0·34	+ 2·00	+588	+836
19. South India . .	Mysore .	0·32	0·03	+0·29	0·98	0·43	+ 0·55	+128	+ 65
	Madura .	0·76	0·15	+0·61	2·48	3·77	— 1·29	— 34	— 52
20. East Coast, South (Madras).	...	0·46	0·04	+0·42	5·74	11·55	— 5·81	— 50	— 54

J. PATTERSON,
Offg. Meteorological Reporter to the Government of India
and Director General of Indian Observatories.

J. WILSON,
Secretary to the Government of India.

SIMLA;
The 1st March 1906.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 24th February 1906.

Burma.—About one quarter of an inch of rain fell in Akyab, one and a half in Bhamo one and a quarter in Katha, and amounts varying from 7 cents to 78 cents in eight other districts of Upper Burma including the Northern Shan States. Threshing and winnowing are nearly completed in Lower Burma. Ploughing for dry weather paddy in Pakokku and for early wet weather paddy in Kyaukse has commenced. Transplantation of dry weather paddy is completed in Kyaukse, in the Momeik township of the Ruby Mines District, and in parts of Katha. Gathering of onions and beans in the Taungdwingyi sub-division of Magwe and sowing of island crops in the Magwe sub-division have been completed. Reaping of wheat and gram has commenced in Sagaing and that of jowar is completed in Lower Chindwin. Ploughing for sessamum has commenced on low lands in Kyaukse. The condition of the standing crops is generally good but the paddy crop in parts of Kyaukse is threshing out lighter than last year and the outturn expected is below normal. The price of paddy has risen at Rangoon, Pegu, Thayetmo, Myitkyiua and Kyaukse and has fallen at Prome, Pyapon, and Amherst.

Eastern Bengal and Assam.—The weather is cold and cloudy. There was slight to moderate rain in all districts during the week. Pruning of tea is in progress. The prospects of the crops are generally fair. Lands are being prepared for early rice and jute. Fodder is insufficient in parts of Bogra, Sylhet, and the Khasi and Jaintia Hills. Prices of common rice:—Chittagong and Sibsagar 11; Rampur Boalia, Silchar, Gauhati, and Tezpur, 10; Bogra, Mymensingh, and Sylhet $9\frac{3}{4}$; Dinajpur $9\frac{9}{16}$; Pabna $9\frac{7}{8}$; Jalpaiguri, Rungpur, Dacca, Rangamati, Dhubri, Nowgong, Dibrugarh and Tura 9; Faridpur, $8\frac{1}{2}$ to 9; and Comilla and Noakhali $8\frac{1}{4}$ seers per rupee.

Bengal.—Rain was general throughout the Province. The fall was rather heavy in most of the districts of the Burdwan and Presidency Divisions and also in parts of Monghyr, the Sonthal Parganas and Manbhum. The rainfall is reported to have caused some damage to poppy and other spring crops, especially the pulses and oilseeds. Fodder is still insufficient in parts of Darbhanga. Water-supply is plentiful. The price of common rice has risen in eight and is stationary in the remaining districts. It continues still high in the districts of Hooghly, Howrah, Nadia, Jessore, Khulna, Monghyr and Purnea.

United Provinces.—More rain was received during the week in every district of the Province but the fall generally was lighter than in the preceding week. The standing crops are now doing well in most districts and extra crops have been or are being sown in several. The condition of the poppy crop is also good. Pressing of sugarcane continues all over the Province. The crops in parts of Partabgarh and Fatehpur have been seriously injured by hail which had also caused some slight damage in parts of nine other districts. The condition of agricultural stock is generally fair but cattle are suffering from want of fodder which continues scarce and dear in fifteen districts. Prices are still high but are falling or have fallen in sixteen districts, they have risen slightly in Shahjahanpur, Hardoi, Sitapur, Jaunpur, Gorakhpur, Hamirpur, and Banda. The total number of persons on relief at the end of the week was 159,000.

The weekly report on the famine and scarcity is as follows:—The rainfall in distressed districts was:—Jalaun 65, Jhansi 16, Hamirpur 21, Cawnpore 73, and Muttra 63 cents. The rain will provide some pasture and improve growing crops but it has not materially affected the situation. Harvesting has commenced in parts of Cawnpore, Jhansi, and Hamirpur. Scarcity of fodder continues and loss of cattle is reported from Konch in Jalaun. The cheapest food grains are jowar and maize which are selling at between eleven and a half and twelve and a quarter seers per rupee. The physical condition of the people is normal. The numbers on relief have risen and are now as follows:—workers Jalaun 47,000, Jhansi 17,000, Muttra 10,000, Cawnpore 12,000, Hamirpur 15,000; on gratuitious relief Jalaun 31,000, Jhansi 13,000, Muttra 6,000, Cawnpore 1,000, Hamirpur 7,000; total workers 1,01,000; total on gratuitous relief 58,000; grand total 1,59,000. Some falling off in the numbers is expected during harvesting operations.

Punjab.—There was good rain throughout the Province during the week. Prices show a slight downward tendency. Sowings of extra spring and ploughings for autumn crops are in progress. Sugarcane is being sown in Delhi. The standing crops have benefited greatly by the recent rain and are generally in good condition. Crops have been

slightly damaged by hail in Ambala and parts of Amritsar and Sialkot and by locusts in parts of Multan. Cattle are still weak and suffering from insufficiency of fodder in most districts. Fodder is still scarce except in Jullundur, Rawalpindi, Lyallpur, and Multan; leaves of trees, etc., are being substituted for fodder. Green fodder is available to a limited extent in Ferozepore and Sialkot. There is no complaint about the water-supply. The daily average number of workers on four famine works in Rohtak was 4,169 against 3,279 last week. In Gurgaon the test works have been closed.

North-West Frontier Province.—Good rain ranging from two to four inches has fallen all over the Province and has much benefited the standing spring crops which are now assured against drought. Extra spring crops are being sown. The condition of the standing crops is now excellent and the area is above average. Sugarcane is being pressed in Bannu and the outturn is average. The rivers have been in flood and there has been some hill torrent irrigation in Dera Ismail Khan. Fodder is sufficient except in the Daman tract of Dera Ismail Khan. Prices are falling slowly. Prices:—wheat 13 to 15, gram 14 to 19, maize 17 to 20, and bajra 15 to 16, seers per rupee.

Jammu.—There was heavy rain during the week. Prices are stationary. Prices:—wheat 13 to 22 and maize 16 to 34 seers per rupee. The condition of the standing crops is good. Fodder is sufficient.

Kashmir.—The weather is cloudy and cold. There was heavy snow during the week which has disappeared now. Prices are stationary.

Rajputana.—Rain is reported from all States and Ajmer-Merwara, the maximum fall was in Bikaner two inches five cents and the minimum in Tonk twelve cents. Spring crops have generally benefited especially in Bikaner but the rain is too late to extend cultivation. As regards pasturage and fodder there is no change since last week except that Bikaner now reports sufficient grass till next monsoon. Some damage to opium is reported from Mewar owing to rain. Prices are practically unaltered. The numbers on famine relief were:—Ajmer-Merwara 54,053; in Native States 31,628; on test works:—North Mewar 2,656, Shahpura 852, Tonk 1,153, Jaipur 4,430, Alwar 2,745; on gratuitous relief:—North Mewar 471, Shahpura 57, Tonk 84; grand total 99,138 or an increase of 997.

The weekly report on the famine and scarcity is as follows:—Ajmer-Merwara—on works:—Ajmer 17,550, Merwara 20,274; on gratuitous relief:—Ajmer 7,505, Merwara 8,724, total 54,053 or an increase of 842. Prices in both districts are 10¼ seers per rupee. Native States:—Marwar on works 3,543; on gratuitous relief 1,740, total 5,283; Kishangarh on works 2,405; on gratuitous relief 2,668, total 5,073; Eastern Agency on works 17,457; on gratuitous relief 4,815, total 22,272. Prices:—Marwar 11¾, Kishangarh 12½, Karauli 9½, Bharatpur 11½, Dholpur affected area 10½ seers per rupee. The prospects of the spring harvest are distinctly improved by the recent rain.

Central India.—There was general rainfall during the week in parts of Gwalior and Malwa, at Pachal in Bhopal and in Bhopawar. Irrigation of spring and harvesting of autumn crops are in progress. The standing crops are fair in Bhopal, Malwa and Bhopawar; average in Bundelkhand; and indifferent in Baghelkhand. Irrigated spring crops are normal in parts of Gwalior. The probable outturn is fair in Bhopal and Bhopawar, and below average in Baghelkhand, Bundelkhand and Malwa. The crops have been slightly damaged in parts of Gwalior and Malwa. Agricultural stock is bad in parts of Gwalior; fair in Bhopal; good in Baghelkhand; and average in Bundelkhand. Pasturage is bad in parts of Gwalior, and scarce in north of Bundelkhand. Prices are high in Gwalior; are rising in Bhopal; continue high in Baghelkhand; and are steady in Bundelkhand. Opium has been slightly damaged in parts of Gwalior.

The weekly report on the famine and scarcity is as follows:—The general position in Gwalior and Bundelkhand is unaltered. Some rain has fallen over the affected area in Gwalior which will do considerable good to the standing crops in unirrigated tracts and contribute towards maintenance of water in wells. Prices of staple food grains vary from 11¼ to 13 seers per rupee in Bundelkhand. The numbers on works were as follows:—In Gwalior 25,000, on gratuitous relief 4,500, total 29,500; in Orchha, Datia, Samthar, Baoni, Charkhari, Bijawar, Chhatarpur, Panna, Sarila, and Jagirs on works 23,000; on gratuitous relief 3,250; total 26,250; grand total 55,750.

Central Provinces.—With the exception of very light showers in Saugor, Raipur, and Bilaspur the week has been rainless. The weather has been generally clear and the mornings cold. The harvesting of winter crops is in progress and threshing has commenced in a few districts; the outturns are fair to good. Damage estimated at 60 per cent. of a normal crop has been caused by hail in a few villages of Seoni. Caterpillars have appeared in two circles of the Jubbulpore tahsil but no appreciable damage has been caused to the standing crops. The preparation of land for autumn sowings continues. The price of wheat has fallen in nine districts but has risen by 2 seers in Buldana; elsewhere prices are steady with a tendency to fall.

Baroda.—For week ending 17th February. The numbers on relief were as follows :—on works 2,780 ; on gratuitous relief 165 ; total 2,945.

Bombay.—During the past week there was general and beneficial rain in Sind and elsewhere slight showers. There is no appreciable change in the condition of standing crops. The irrigated crops are generally fair but water in irrigation canals and wells is giving out. Cotton picking is still in progress in Gujarat, the Karnatak, Baroda, Cutch, Rewa Kantha and Kolhapur. The drinking water-supply is running short in some affected districts and measures are in progress for its improvement from Government grants and takavi advances. The condition of cattle is deteriorating in affected districts and their sale continues in Ahmednagar and Bijapur at prices below normal. Measures for the supply of fodder by Government agency to affected districts are in progress. Local fodder is two to three times dearer than normal. Stocks of food grains are generally sufficient. The rate per rupee is 28 to 60 per cent. over the normal in the Deccan, from 40 to 50 per cent. in the Karnatak, and from 10 to 30 per cent. elsewhere. Relief works are in progress in Belgaum, Ahmednagar, Bijapur, and the Southern Maratha Country States. The daily average numbers on relief works for the week ending 17th instant were :—Ahmednagar 2,243, Bijapur 783, Belgaum 3,249, Kolhapur 550, Sangli 1,036, Jath 211, Mudhol 261, total 8,333 ; dependants :—Ahmednagar 300, Bijapur 326, Belgaum 784, Jath 68, Mudhol 74, total 1,552 ; the numbers on test works are increasing in Satara, Bijapur, and Aundh, the numbers on the last day of the week were :—Poona 339, Sholapur 505, Satara 548, Bijapur 729, Belgaum 138, Jath 23, Aundh 136, total 2,418. The test work opened in Phaltan does not attract labourers. The numbers on gratuitous relief were :—Ahmednagar 4,596, Poona 1,048, Sholapur 2,215, Bijapur 4,481, Belgaum 3,776, Dharwar 12, Jath 995, Daphlapur 51, Aundh 92, Kolhapur 48, Sangli 111, total 15,435. Distress is gradually increasing in Ahmednagar, Poona, Sholapur, Bijapur, and the Southern Maratha Country States, but is not yet acute. Petty cultivators are coming to the end of their resources but do not yet come to the works in large numbers. The condition of the people on works is fair to good. Emigration from affected tracts is decreasing. There is no aimless wandering and no emaciation is noticed except among paupers in Sholapur, and in one taluka of Belgaum. Charitable fund committees are being organised in Bijapur and Belgaum.

Hyderabad.—There was no rain during the week. The spring harvest is progressing. The late rice crop is in good condition. Fodder and water scarcity exists in 29 and 16 taluqs, respectively. The attendance on road works in the affected taluqs was :—2,504 persons ; the poor-house at Ashti 35 persons. The price of jowar has risen from half to four seers per rupee in 26 taluqs and fallen from half to two seers in 10 taluqs. Prices :—wheat 9 ; coarse rice 7½ ; and jowar 14½ seers per rupee.

Mysore.—Prices are steady. Paddy and sugarcane are being sown in parts and the crops are in fairly good condition. Prospects in Kolar depend on early rainfall and are not encouraging in Tumkur, but are fair in other districts. Cattle are healthy except in parts of Tumkur, Hassan and Chitaldroog. The supply of water and fodder is limited in Chitaldroog and in parts of Tumkur, Mysore, Hassan and Shimoga.

Coorg.—Picking of coffee is completed and threshing of rice continues. Prices of food grains are normal. Water and fodder are sufficient.

Madras.—The rainfall of the week was good in Ganjam ; fair in Godavari and the Vizagapatam littoral ; light in Kistna, Madura, Vizagapatam agency, Guntur, Cuddapah, Chingleput, and North Arcot ; there was no rain elsewhere. Irrigation supplies are insufficient except in Kurnool, Cuddapah, parts of the Carnatic, North Arcot, the West Coast districts and Nilgiris Ploughing, sowing, weeding and transplanting are in progress in parts. The standing crops are generally fair but some in parts of Bellary, Coimbatore, Trichinopoly, and Madura require more rain and some in parts of Anantapur, Salem and the Southern districts are withering. Harvests continue with outturn poor to normal and bumper. Pasture is sufficient except in parts of the Circars, the Deccan, Salem, Coimbatore, Tinnevelly, and South Canara. Fodder is scanty in parts of South Arcot, Salem, Coimbatore, Tanjore, and Madura. The condition of cattle is generally good. The price of rice is stationary in six districts ; has fallen in eleven ; and has slightly risen in six. The prices of millets have fluctuated as follows :—ragi is stationary in eight districts ; has fallen in seven ; and has slightly risen in six. Cholam is stationary in four districts ; has fallen in six ; and has slightly risen in four. Cumbu is stationary in nine districts ; has fallen in one ; and has slightly risen in five.

J. WILSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

STATISTICS.

ORDERS OF THE GOVERNMENT OF INDIA ON THE REPORT OF THE COMMITTEE ON INDIAN TRADE STATISTICS.

RESOLUTION.

No. 1650—1660-3, Calcutta, the 2nd March 1906.

READ—

Resolution by the Government of India, Finance and Commerce Department, No. 401 S. R., dated the 19th January 1905.

Report of the Committee on Indian Trade Statistics.

The Government of India have had under their consideration the report presented by the Committee appointed in the Resolution quoted above. The recommendations which have been made by the Committee have the general approval of the Government of India, who are of opinion that the adoption of these suggestions will do much to improve the accuracy, and to increase the usefulness, of the trade statistics at present published by the Government. They desire to record their appreciation of the manner in which the difficult duty entrusted to the Committee has been carried out, and to tender their thanks for the valuable suggestions which have been made. In this Resolution only the more important changes advocated in the report are dealt with; all subsidiary matters will be subsequently disposed of under the orders of the Government of India, or of the Director General of Commercial Intelligence.

2. In paragraph 20 of their report the Committee recommend that, in addition to the information based on the present system of registration according to the "port of shipment," an attempt should be made to compile statistics of the import trade according to the "country of consignment," as defined in paragraph 15. The Government of India approve this recommendation; but they consider that the supplementary tables should not, as is proposed by the Committee, be compiled in such a manner as to show merely the extent to which the total trade with each country is affected by the adoption of the "country of consignment" as the basis of registration, as compared with the statistics prepared under the present system. They are of opinion that it is necessary both in the interests of the Government and of merchants, that as accurate information as it is possible to obtain should be available in respect of the origin of all imports of any appreciable magnitude; and they are therefore pleased to direct that the statistics showing the imports from foreign countries into India shall be prepared under both the systems referred to, and that these statistics shall be published, concurrently, for a period of five years. If the new system proves satisfactory in actual practice, it can then be definitively adopted without occasioning any serious break in continuity owing to the abandonment of the present method of registration.

3. Similar remarks apply to the recommendation in paragraph 24 of the report regarding export statistics. Although, as the Committee point out, the discrepancies between the figures compiled according to the "final port of destination" and those based on the present indefinite system will not be of much practical importance, yet the Government of India consider it most desirable that the import and export statistics should be treated in precisely the same manner. The statistics will then be more useful for comparative purposes and will also be more readily intelligible. In this connection, it may be added that the Government of India agree that the procedure recommended in paragraph 26 (iii) of the Report should be introduced.

4. The forms suggested for the bill-of-entry and shipping bill, which are referred to in paragraphs 61 and 62 of the report, are approved by the Government of India, and they should now be prescribed for general adoption by the Chief Customs Authority in each maritime Province, under sections 86 and 137 (*a*) of the Sea Customs Act, 1878 (VIII of 1878). As suggested by the Committee, no alterations in these forms should be made without the previous sanction of the Government of India.

5. The Government of India concur in the remarks and proposals made in paragraphs 47, 48, 50(8), 58, 59 and 72 of the report, and they desire that action may now be taken by the Local Governments concerned to give effect to these suggestions and recommendations.

ORDER—Ordered, that a copy of this Resolution, together with 50 copies of the Report of the Committee on Indian Trade Statistics, be forwarded to the Government of Madras, Revenue Department / Bombay, Revenue Department / Bengal, Financial Department / Burma, Revenue Department / Eastern Bengal and Assam, Financial Department, for information and further necessary action.

Ordered, also, that a copy* of this Resolution, together with a copy of the Report of the Committee be forwarded to the Finance Department / Director-General of Commercial Intelligence for information.

[* Copy of notes will follow in print.]

Ordered, also, that a copy of this Resolution, together with 12 / 6 copies of the Report of the Committee, be forwarded to the President / Members of the said Committee, for information.

Ordered, also, that the Resolution, and the Report of the Committee, be published in the Supplement to the *Gazette of India*, for general information.

W. L. HARVEY,

Secretary to the Government of India.

REPORT

OF THE

COMMITTEE ON INDIAN TRADE STATISTICS

Scope of the enquiry.

The orders under which our Committee was constituted directed us to undertake the revision of the statistical publications relating to trade and cognate subjects, with the object of rendering them more accurate and more generally useful. We were instructed more particularly to consider certain changes which had been proposed in the system of registering the external trade of India, as well as other suggestions, which had been made from time to time, for the improvement of the statistical publications.

In compliance with these orders, our examination has extended to the following publications: —

I.—The Statistics of the Sea-borne Trade and Navigation of British India with the British Empire and Foreign Countries.

II.—The Annual Statement of the Coasting Trade and Navigation of British India.

III.—The Annual Statements of the Sea-borne Trade and Navigation, both foreign and coasting, of the different Provinces.

IV.—The Accounts of the Rail and River-borne Trade of British India.

V.—The Accounts of the Land Frontier Trade of British India.

We propose to discuss these publications in the above order, and to state what alterations, whether in the methods of registration and compilation, or in the published accounts, will in our opinion conduce most favourably to the desired results.

I.—STATISTICS OF THE SEA-BORNE TRADE AND NAVIGATION OF BRITISH INDIA WITH THE BRITISH EMPIRE AND FOREIGN COUNTRIES.

Statistics of Sea-borne Trade.

2. We have considered these statistics under the following general heads:—

(i) Registration of the origin and destination of goods.

(ii) The goods to be registered.

(iii) The methods of checking quantities and estimating values.

(iv) The time and place of registration

(v) The means of obtaining information and the forms and procedure in registration and compilation.

(vi) The arrangement of the results in returns and publications.

(i) *Registration of the origin and destination of goods.*

Existing practice regarding registration of origin and destination.

3. The first and most important matter which we have considered is that of the countries which should be registered in the statistics as those of origin and destination; or, in other words, what should in each case be regarded as the country from or to which goods are imported or exported. For imports the existing practice is to register the country containing the port from which the goods were shipped direct to India. This, when transhipment takes place, means the place of transhipment and not the original port of despatch, except in the case of goods received on a through bill of lading. Such goods are ordinarily credited to the country containing the port at which the bill of lading was given, but we find that this rule has not been rigidly observed. For exports the practice has been to record, what the form of shipping bills in use at the most important ports describe as the port or place of destination, which, we believe, has been usually interpreted by declarants as the place of final discharge from shipboard. The existing

practice as regards both imports and exports is understood to have originated under orders issued in 1875, and corresponds generally to that adopted in the United Kingdom.

Defects resulting from existing practice.

4. For many years the exports to Egypt, recorded in the Government accounts of sea-borne trade, were unduly exaggerated by the inclusion of cargoes which were sent to Suez or Port Said for orders (that is, with a destination which was undecided at the time of leaving India, and would be determined on arrival at the Egyptian port), and which subsequently passed out of those ports in the same bottoms. In 1903 it was decided that an attempt should be made to ascertain and record the ultimate port of destination of such goods, and orders were issued accordingly. Meanwhile attention had been drawn to the fact that the Indian accounts of sea-borne trade were defective in other points, which tended to obscure the real course of trade. In particular it was pointed out that the trade recorded with large distributing ports such as Colombo, Singapore, and Hongkong in the East, and London, Hamburg, and Antwerp in the West, included considerable quantities of goods, which had merely passed through these ports in transit; while inland countries such as Switzerland, which possessed no seaboard, did not appear at all in the Indian accounts. Various proposals were put forward with a view to remedying these defects, but no satisfactory conclusion was arrived at. In the meantime the same question had arisen in the United Kingdom, and representations were made to the Board of Trade by several British Commercial Associations suggesting that endeavours should be made in the case of imports to specify the countries of original consignment. In consequence of these representations, it was decided that an attempt should be made by the English Customs to record statistics on the basis suggested, in addition to those relating to the countries of shipment, which were still to be recorded as before. The question then arose whether it would not be desirable to follow the example of the Board of Trade in the Indian registration of trade, and it was decided to refer the whole question for the consideration of our Committee.

(a) *Imports.*

Comparison of Indian figures with those of other countries.

5. In dealing with imports we have attempted first to ascertain the extent to which the Indian statistics fail to record the real course of the foreign sea-borne trade. With this object in view we have in the first instance examined the published statistics of the United Kingdom and various other countries, in order to ascertain how far the figures of exports to India, as shown in those accounts, differ from the imports into India from those countries as shown in the Indian accounts.

In the trade with Europe and America the countries of transit and transhipment to which goods are wrongly credited include, chiefly, the United Kingdom, Germany, Belgium, Holland, France, Italy, and Austria, whilst in the trade with China, Japan, Australasia, and other countries or islands in the Pacific or Indian oceans, the chief centres of error are, as already mentioned, the Straits, Hongkong, and Ceylon. The following table shows the divergencies traced in the accounts of imports into India for 1902, the last year for which we have complete figures for all the countries mentioned :—

Country.	Imports into India.		Difference from the Indian accounts.	Percentage of difference on Indian accounts.
	As shown in Indian accounts	As shown in accounts of each foreign country.		
	£	£	£	Per cent.
United Kingdom	*39,115,805	*36,641,950	+2,473,855	+6
Belgium	1,945,098	803,700	+1,141,388	+58
Germany	1,481,485	2,899,550	−1,418,065	−96
Austria-Hungary	2,407,895	1,852,066	+555,829	+23
Italy	577,289	1,132,760	−555,471	−96
Holland	414,219	116,666	+297,553	+72
France	970,979	1,028,814	−58,335	−6
Straits	1,578,330	1,125,194	+453,136	+29
Ceylon	515,577	445,832	+69,745	+13

* Including Government stores.

6 In estimating the value of any conclusions drawn from the above figures, it must not be overlooked that anything approaching an exact reconciliation between the trade statistics of different countries is a recognized impossibility. We have eliminated from the published figures of French and Belgian trade with India the figures of the trade between those countries and Ceylon and the Straits, which they treat as part of India; and a similar deduction has been made from Austrian exports on account of trade with Ceylon. But other sources of error remain, arising from the different methods of registration and classification employed, which it is impossible to eliminate. Thus, the differential registration in the United Kingdom of free goods in transit on a through bill of lading from goods in transit under bond, put the comparison with that country's figures on an altogether special footing. Again all values of Indian imports are naturally higher than the corresponding values recorded by the exporting countries, since the former include freight and charges to India; while the valuations for Italy seem unreliable and in the case of one article (Coral) give an immensely exaggerated view of the trade. We recognise further that it is not altogether safe to draw conclusions from the figures of a single year, though we find that on the whole the results for other years do not greatly differ in respect of the countries for which the discrepancies are most marked.

Impossibility of making any exact comparison.

7. However, after making due allowance for the various considerations above indicated, it is apparent that the general results are largely what might be anticipated from a study of the routes followed by the trade of different countries. It is known, for instance, that owing to the excellent canal systems of Germany and Belgium, much of the trade of Central Germany and the Rhine Valley, and even of a portion of Austria, finds its outlet at Antwerp, and that the exports from Marseilles and Trieste include a certain quantity of Swiss and Italian goods. On the other hand, goods from Denmark and Sweden are consigned to Hamburg, and are reshipped from thence to India. Similarly, in the eastern trade, imports of gold and unwrought copper at present credited to Ceylon in our accounts must represent cargoes transhipped from other countries, probably Australia, whilst the matches, silk, and sugar attributed to Singapore have in reality come from Japan, China, and Java.

General conclusions to be drawn from this comparison.

The conclusions therefore that appear to us to stand out from a consideration of the figures in the above table are that whilst on the one hand our Indian import statistics do not give a misleading impression of the trade, when large groups of countries are considered, on the other hand they tend to exaggerate the value of the trade to those countries which have important distributing centres.

8. It is of interest in this connection to observe that precisely the same conclusions have been arrived at by the Board of Trade in regard to the import trade of the United Kingdom on a study of the results obtained from the provisional registration of the country of consignment to which reference has already been made.

Results obtained from a record of the country of consignment in the United Kingdom.

The following table, which is taken from a Memorandum* issued by the Board of Trade, shows the value and proportion of the imports into the United Kingdom from various groups of foreign countries and British Possessions during the first six months of 1904, distinguishing the value imported from the value consigned from each group.

* Second series of Memoranda, Statistical tables, and charts prepared in the Board of Trade with reference to various matters bearing on English and Foreign Trade and Industrial conditions, 1904, pages 348 and 349.

Source.	Goods Imported.		Goods Consigned.	
	Total.	Per cent.	Total.	Per cent.
Foreign Countries.	£		£	
In Europe	115,529,274	42·5	113,629,706	41·8
Out of Europe	97,899,932	36·0	99,072,665	36·4
Total Foreign Countries	213,429,206	78·5	212,702,371	78·2
British Possessions.				
Self-governing Colonies	32,764 035	12·0	33,511,066	12·3
Other British Possessions (including India)	25,703,142	9·5	25,687,946	9·5

The general conclusion to be drawn from these figures is thus summarized by the Board of Trade—

The general result of the analysis is to show that a certain amount of our imports from non-European sources reached us indirectly through Europe, so that in our statistics of imports classified according to country of shipment, the European element is exaggerated, and the non-European element diminished to the extent of about £1,900,000 in the six months.

This difference is too slight to have any material effect on calculations made in previous calculations with regard to the proportion of our imports derived from various groups of countries and colonies.

Nevertheless it is pointed out that as a means of adjusting the trade with individual countries the corrections are conspicuous; we quote the following passages from the same Memorandum :—

'Turning to Imports from particular countries we find that, as was to be expected, the most conspicuous instances of difference are those to which attention has frequently been directed in Board of Trade publications, *viz.*, the countries in Northern Europe through which much of our import trade with Central and Southern European States must naturally pass. Thus it is seen that during the first six months of this year our direct imports from Germany were to the value of 16·5 million £, including 3·2 million £ worth of goods consigned to the United Kingdom for other countries, largely Austria-Hungary and Russia, but that she also sent us over 10 million £ worth of her own produce by way of other countries, mainly Holland and Belgium. Again, more than half of our direct imports from Holland are seen to consist of goods consigned to us by other countries, principally Germany. Belgium and France are also striking examples, being the countries through which the bulk of our imports from Switzerland and from Italy largely come in transit. Belgium also sends us a large amount of goods really consigned by Germany.

On the other hand, Switzerland, which has not figured in our import returns at all hitherto, owing to her having no seaboard, is seen to have been the country of consignment of nearly 4 million £ worth of goods in the first six months of 1904.'

Results of examination of Bills of Entry at the different ports.

9. The conclusions suggested by the comparison of our Indian Statistics with those of other countries and from the results obtained in the United Kingdom as above described, have been further confirmed by the examination of about 800 bills of entry selected at random at the different ports, in order to test, independently of the foreign accounts, the differences that might be anticipated if imports were traced through to the countries from which they originally started for their Indian destination. This test indicates that for the United Kingdom and the chief European countries concerned a change would have been effected in the registration of from 10 to 20 per cent. of the consignments received.

General conclusions as to the extent to which Indian Statistics are inaccurate.

10. It may therefore be stated, as the result of our enquiries, that our present system of classifying imports according to the country of shipment yields results which are generally accurate except in respect of particular and well-defined sections of trade: and that, where the results are inaccurate, the inaccuracy lies rather in the distribution of trade between individual countries belonging to particular groups than in the distribution between different groups of countries. Finally, so far as any estimate is possible, it may be said that these inaccuracies affect from 10 to 20 per cent. of the total import trade.

Possible alternatives to existing system.

11. Assuming that our statistics of foreign imports under the existing system of registration are to this extent misleading, we have proceeded to examine whether any other system, as the basis of registration, is likely to yield more accurate results. Upon a full consideration of the question there appeared to us to be three possible alternatives, which might be adopted, in place of the country of direct shipment as at present registered. These are the country of origin, the country of purchase, and the country of consignment.

Sources of information available.

12. Before proceeding to discuss these alternatives, it will be convenient to indicate briefly what sources of information are available to the Customs authorities for checking any declaration, which may be made by importers, regarding the country from which their goods have come. Such a check may be afforded either by the documents relating to the goods in the possession of the merchant or the shipping agent, or by the marks on the goods themselves.

The documents usually available in India are (*a*) the ships' manifest, (*b*) the bill of lading, (*c*) the invoices. The ships' manifest, which contains a complete list of all goods imported in the vessel, merely shows the port at which the goods were shipped on board the vessel, and, unless there is a through bill of lading, does not as a rule show whether cargo has been transhipped from another vessel or not. The bill of lading, which is the receipt for the goods granted by the shipping company to the shipper, is, so far as it goes, the best indication of the place from which the goods are shipped. As, however, through bills of lading are by no means generally granted, it is frequently impossible to say in the case of goods, *e.g.*, shown on a bill as shipped from London, or Singapore to Calcutta, whether the goods to which it refers had been originally shipped from those ports or had been transhipped at those ports from some other vessel. Original manufacturer's invoices, where they exist, afford information, which may generally be regarded as reliable, regarding the country from which the goods have come, but such invoices are by no means generally available. In the case of foreign goods purchased by a London agent to the order of an Indian importer, the agent frequently prefers not to send on the original invoice; or if it is forwarded to indicate the specification of the goods, he is sometimes careful to remove the heading or anything which might furnish a clue to the firm or locality from which the goods were obtained. Again, in the trade with the Far East and the Persian Gulf, especially when such trade is carried on by native firms, no regular invoices exist. Marks on goods, when applied under the Merchandise Marks Act, indicate the country of origin; but though this may be, and probably in a majority of cases is, identical with the country of purchase, or the country of consignment, such marks cannot, taken by themselves, be regarded as affording any reliable indication on this point.

Country of origin.

13. The adoption of the country of origin as the basis of registration appeared at first to offer many advantages. The administration of the Merchandise Marks Act has made the expression familiar both to importers, and to the Customs officers who have to check their declarations; whilst the balance of mercantile opinion as expressed by the Chambers of Commerce, and by the other Associations and individuals who were consulted by us, was found to be decided in favour of its registration. Moreover, the form of the bill of entry in use in the Provinces of Bengal, Madras, and Burma already provided for a declaration of the country of growth, produce, or manufacture of the goods imported, whilst at Bombay and Karachee we were informed by the Customs authorities that no difficulty would be experienced in introducing a similar declaration in the forms there in use.

We have, however, after careful consideration, arrived at the conclusion that the disadvantages of this alternative are overwhelming. We may state them, in brief, as follows :—

(1) Owing chiefly to the difficulties of definition, the attempt to register the country of origin has been condemned by a series of conferences and committees, including the International Statistical Conference at Paris in 1889, the British Committee on Colonial Import and Export Statistics in 1891, and the Committee on the Accuracy and Comparability of British and Foreign Statistics of International Trade appointed by the British Association at their meeting in 1904.

(2) Although the administration of the Merchandise Marks Act may have led to a reasonably consistent interpretation of the term in India, and would afford materials for checking the declarations of origin by means of the marks on goods, these advantages are liable at any time to be seriously reduced by the repeal of the Act, or even by modifications in its working; as, for instance, if the words 'foreign make' were permitted as a counterindication in place of the name of the actual country of manufacture. Moreover, the Act does not cover imports which, having no marks, require no counterindication.

(3) The registration of the country of origin would place the Indian statistics on a different basis from those of the United Kingdom, whereas the importance of their assimilation with the latter has been repeatedly emphasised.

(4) The Board of Trade's tables show re-exports to the value of about £800,000 of foreign and colonial produce from the United Kingdom to India, a fact of which the Indian statistics would contain no indication if this produce were registered in India according to their country of origin. Moreover, about £75,000 value of this represents wine, some of which may have been warehoused for many years in the United Kingdom, so that for such goods the registration of the country of origin would equally render the Indian statistics a fallacious guide to the course of current trade.

Country of purchase.

14. The essential difference between the country of origin and the country of purchase is that the one states the country in which the goods are made or produced, while the other states the country in which the goods are purchased. The term purchase is, however, somewhat ambiguous in view of the complex conditions of modern trade. The purchase of goods for the Indian market is to a large extent not a simple exchange between two parties, one selling in one country, and the other buying in the other, because middlemen intervene; and the middleman's country is very often not that from which the goods are sent, nor, very often, is it even a country through which they pass on the way. Thus A in Bombay may send an order to B in London, who indents upon C in Germany, by whom the goods are sent to Antwerp, and shipped from there direct to India without passing through the United Kingdom at all. Further, the case of the middleman who merely passes on an indent, has to be distinguished from that of the merchant who has collected and stocked in anticipation of orders. In the former case the commercial exchange is through the middleman with the original vendor, in the latter it is with the middleman himself, whose transaction with the original vendor has been independently and previously completed. Moreover, in the latter case the goods enter much more decisively into the trade of the country in which they have been collected and warehoused on the intermediate merchant's account than in the former, in which, if they touch the middleman's country at all, it is merely in order to pass through it in transit.

The definition we tentatively adopted as the best guide, amidst these involved conditions, to the country to be declared was *the country of original purchase to order for the particular transaction*; but we found upon consulting the members of commercial associations, and the customs officers at the different ports, that in the opinion of the majority any such definition was likely to prove too complicated in practice to lead to any trustworthy result.

Country of consignment.

15. If, however, instead of following the commercial transaction and attempting to ascertain the country of purchase, we follow the course of the goods and endeavour, as is now being done in the United Kingdom, to record the country whence the goods are despatched or consigned to India, we believe that the difficulties of definition are much reduced, while we arrive at what is accepted, in Germany at any rate, as leading to the same result; since the country whence the goods are consigned to India will in nearly every case be the country of purchase so far as the Indian importer is concerned. The term consignment has not been defined in England, where its meaning appears to be well understood. In India generally, however, it is not equally well known, while in Bombay the word is used in a somewhat special sense. We would therefore define the country of consignment as *that from which the goods have come whether by land and sea or by sea only without interruption of transit save in the course of transhipment or transfer from one means of conveyance to another.*

Illustrations.

16. The meaning of the term as thus defined will, we think, be rendered clear from a study of the following illustrations. It will be seen that in each

case the question turns on whether the journey has been continuous from the point of departure:—

Nos.	Course of goods.	Country of consignment.
(i)	Goods sent from Switzerland by rail to Trieste and shipped immediately for India from there: the journey being continuous.	Switzerland.
(ii)	Goods sent from Sweden on a through bill of lading to Hamburg and transhipped thence for India.	Sweden.
(iii)	Goods sent from Sweden to Hamburg and transhipped immediately for the Indian destination; the journey being continuous though not on a through bill of lading.	Sweden.
(iv)	Goods sent from Austria to Antwerp by Canal and shipped immediately from Antwerp; the journey being continuous.	Austria.
(v)	Goods sent from Japan to Singapore and thence to India either on a through bill of lading from Japan, or on a continuous journey though without a through bill of lading, as in the last two cases.	Japan.
(vi)	Goods of Japanese origin supplied from stock collected at Singapore.	Singapore.
(vii)	Wine of French origin supplied from a Wine Merchant's stock in the United Kingdom.	United Kingdom.
(viii)	Sugar of Austrian origin supplied from a stock collected in Germany on account of an English firm.	Germany.
(ix)	Miscellaneous goods supplied from a London firm from warehouse stock.	United Kingdom.
(x)	Miscellaneous goods ordered from a London firm but shipped from Germany and Belgium and transhipped at London, the journey being continuous.	Germany and Belgium.

Country of consignment as compared with country of purchase.

17. We have, however, to recognize that the importer may in certain cases be no more able to give us information regarding the country of consignment than regarding the country of purchase. But the difference is that in the case of the former he will have less difficulty, at any rate, in understanding what is required. Thus to take the case of goods supplied from America but shipped to India from Liverpool. The importer may, in the absence of a through bill of lading, have no information whether the goods were consigned from America or whether there was a break of transit at Liverpool. But he would equally be unable to say whether the goods had been purchased to order in America or supplied from stock warehoused at Liverpool. It is, however, a simpler demand upon a merchant to ask him to consider from what country the goods have come without interruption of transit than to consider in what country they were purchased to order for the particular transaction.

Country of consignment distinguished from country of shipment.

18. It will be apparent that the country of consignment as defined above may or may not be the same as the country containing the port of shipment. Thus in the case of American goods supplied from stock warehoused at Liverpool and despatched to India from that port the two would be identical; and similarly in the case of American goods shipped from New York *viâ* Liverpool on a through bill of lading, the country of consignment and the country of shipment would be the United States in both cases. On the other hand, the country of consignment and the country of shipment would differ in the case of goods consigned from Germany by rail to Antwerp, and thence shipped to India.

Possibility of obtaining information as to country of consignment.

19. We find that no difficulty has been experienced in the United Kingdom in obtaining information regarding the country of consignment, and we do not apprehend that any special difficulty is likely to be experienced in India either on the part of importers in making the declaration or on the part of the Customs officials in checking the declarations made. On this point the test cases examined at the Custom Houses, to which reference has already been made, afford some interesting information. They show

that in 80 per cent. of the 800 instances examined the country containing the port of shipment was identical with the country of consignment, whilst in other instances amounting to 15 per cent. of the total there was material of one sort or other, such as original manufacturing invoices, by which the country of consignment could be determined with reasonable accuracy.

Country of consignment to be recorded for imports in addition to country of shipment.

20. We consider that information regarding the country of consignment will afford useful material for checking the results obtained under the present system of registration, and placing the real course of Indian trade in a clearer light, and we therefore recommend that an attempt should be made to record the country of consignment for imports in all cases. We do not recommend that the country of consignment should be substituted in the statistical records for the country containing the port of shipment, which is at present declared. The existing system of registration, resting as it does on an ascertained basis of fact, which can be accurately checked in all cases, possesses many substantial advantages; while, as already indicated, the results which it yields are not largely inaccurate except in respect of particular and well-defined sections of trade. Moreover, it would in any case be premature to make a change of such radical importance until the results obtained from declarations of the country of consignment had been examined and tested over a series of years. We recommend therefore that, following the example of the Board of Trade, registration on the present basis should be continued, at any rate for the present, and that an attempt should be made to record, in addition, information regarding the country of consignment as defined above. The information so obtained should, we think, be published in separate tables as is done by the Board of Trade in England. These tables should indicate, by totals only, how each country's share of the trade would be affected by substitution of registration according to the place of consignment for registration according to the port of direct shipment. In a subsequent section of our report, when dealing with the documents for registration, we have suggested the necessary addition to the forms of bills-of-entry to provide for the additional declaration, and we have also formulated certain instructions for the use of declarants which will, we hope, indicate clearly what is required. We would suggest also the desirability of issuing a circular to the different Chambers of Commerce and other commercial bodies indicating the nature of the change proposed, and inviting their co-operation in the supply of the additional information, which it is desired to collect. Merchants might also, as in England, be invited to include in their instructions to correspondents at home such directions as will ensure correct information being supplied by them also.

Cost of recording additional information.

21. We have not found it possible to frame any exact estimate of the cost of recording this additional information. We do not, however, consider that the proposal need involve any serious increase of establishment or expense. As will be explained later, the posting registers in the local offices are usually arranged according to the description of goods, and, under the description, according to the country and port of shipment; all that will be required therefore will be to make a further sub-division so as to show the country of consignment under port of shipment, and to total the monthly results for each article. The increase of work that this process involves will, we hope, be partly met by the economies of labour which we recommend later in other directions. In the Statistical Bureau also the additional abstraction required will not be of a seriously onerous description, provided that the additional information given is limited, as suggested above, to stating the extent to which the total trade with each country would be affected, and does not involve a separate compilation by articles.

Port of shipment in case of through bill of lading.

22. Before leaving this part of our subject there are two further matters to which we think it desirable to draw attention. In describing the existing practice in regard to the registration of the port of shipment, we observed that, though the general practice in the case of goods arriving on a through bill of lading has been to record the port at which the bill of lading was granted, this rule has been by no means rigidly observed. The place at which a through bill of lading is granted is clearly the place at

which the goods are shipped direct to India, and in so far as such through bills are available, they afford reliable and valuable evidence of the real course of trade. In order to render this matter clear, we recommend that definite instructions should be issued defining the port of shipment as *the port from which goods are shipped to India, which in the case of goods on a through bill of lading is the port or place at which the through bill was granted.*

Declaration of country of growth, produce, or manufacture to be omitted from Bills of Entry.

23. The forms of Bill of Entry in use in Bengal, Madras, and Burma provide for a declaration of the country of growth, produce, or manufacture. This declaration, which was inserted for reasons connected with the administration of the Merchandise Marks Act, is not found necessary at Bombay or Karachee, whilst we found that it was apt to be carelessly entered, and was in practice seldom, if ever, referred to at Madras and Rangoon. At Calcutta, where it is entered with more care and regularity, no very definite utility can be assigned to it. If it is retained there will be three declarations, each with a different significance, to be entered and checked at the ports in the provinces mentioned, which will, we consider, be a serious cause of confusion. We therefore recommend that this declaration should be abolished.

(b) *Exports.*

Exports. Country of Final Destination.

24. Coming now to Exports we find that at present, owing to the want of definite instructions, the port declared on the shipping bill is not in practice invariably the port of final destination as contemplated in such orders as have from time to time been issued. Thus we have found several instances of goods declared for Hongkong or Singapore, and credited to these ports in the statistics, when the marks on the packages showed that they were really destined for San Francisco, or elsewhere. It would be possible to remedy this defect by a change in the form of declaration which would render it clear that the port of final destination, and not the port of transhipment, is required. We would, however, as in our proposals for imports, endeavour to trace goods further than the mere port at which they are discharged from shipboard; whence they may be intended for a further destination by rail or river. Thus goods unloaded at Trieste may be really intended for a further destination in Germany or Switzerland, whereas under existing orders they are credited to Austria as the country containing the port of disembarkation. We propose accordingly to define the country of final destination as *that to which goods exported from India are intended to pass whether by sea and land or by sea only, without interruption of transit save in the course of transhipment or transfer from one means of conveyance to another.* This is the counterpart of the definition of country of consignment for imports. We do not, however, think it necessary in the case of exports to record in the published statistics both the country containing the port of discharge and the country of final destination, since, so far as we are able to estimate, the percentage of cases in which the two will differ will be so small that it can be safely disregarded. The distinction will nevertheless be preserved in the statistical offices and in the monthly returns sent to the Statistical Bureau in respect of all the countries with which the trade is shown by ports, so that a special compilation can be made if required to ascertain to what extent the trade with each country has been affected by the change proposed, but we do not consider it necessary to publish such a statement. We therefore recommend that the statistics should record only the country of final destination as defined above. We recognise that this proposal involves the anomaly that an inland country may from time to time appear amongst the countries of export, whereas it will not appear in the main tables for imports, but this is not a consideration to which we attach importance.

Extent to which declarations reliable.

25. We realise that declarations for exports can never be checked as effectively as those for imports, and that the correctness of the results obtained will, as in the United Kingdom, and elsewhere, depend in the main on the care taken by declarants. We see, however, no reason why, provided that special provision is made for certain classes of cases, the declarations ordinarily made should not be reasonably reliable.

Special cases.

26. The classes of cases for which some special provision seems necessary include the following :—

(i) Cases in which the exporter does not know the final destination at the time of shipment, namely,

(a) when goods are shipped 'for orders'; or

(b) when goods are shipped on optional bills of lading.

Subsequent registration of the destination of shipments 'for orders' has been already arranged, and, as these arrangements appear to be working satisfactorily at each port, we recommend that they should be confirmed. Optional bills of lading are issued principally for tea, and the option is exercised at London on or before arrival. We understand that the Indian Tea Association are making enquiries with a view to ascertaining particulars of these cargoes, and the arrangements to be made may be settled locally in communication with them.

(ii) Cases in which the destination is changed after shipment, often without the exporter's knowledge until a considerably later date.

For these we can only recommend inviting the co-operation of exporting firms to communicate the change when known.

(iii) Cases in which the exporter is unwilling to declare the final destination of his goods for fear of disclosing the course of his business to competitors.

We understand that if the country is declared rather than the actual place of destination, this objection will be to a certain extent reduced. In the United Kingdom and Germany, however, exporters are permitted in such cases to report the destination of their goods by letter direct to the Statistical Office, where it is treated as confidential, and we recommend that a similar concession should be granted in India. Exporters would then be permitted to declare on their shipping bills the port only at which their consignments are to be first discharged, with a note that the final destination would be communicated separately. They would be asked to furnish this later to the Statistical Office, where the information would be treated as confidential, and would not appear in the Daily lists and other publications issued locally to subscribers.

List of countries.

Circular Nos. 78 to 81, dated 22nd January 1875.

Defects on existing list.

27. A list of the countries to be specified in the returns was prescribed by the Government of India in 1875. Since then the commercial intercourse between India and other parts of the world has greatly extended, but no corresponding expansion appears in the list, which has been changed only by an amended enumeration of the countries in Africa, by the separation of Turkey in Asia into the two divisions "Ports in the Levant and the Black Sea" and "Ports in the Persian Gulf", by the amalgamation of European and Asiatic Russia, and by the separate enumeration from April 1904 of all British possessions and dependencies. The deficiencies in the list have, however, largely escaped notice owing to the direction contained in a footnote, that endeavours should be made to show the trade with each port; and as the Custom Houses have followed this direction to the extent of recording in the monthly returns the ports in all unspecified countries, it has been possible to publish, in the Annual Statements of the Trade of British India, tables of the trade with the British Empire and Foreign countries which leave little to be desired in the matter of completeness. This arrangement is, however, open to the objections that the official list is still regarded as the only authoritative guide in the preparation of the provincial statements of trade, and that the absence of any special directions as to which ports are to be distinguished causes the enumeration in the monthly returns sent to the central Statistical Bureau of unnecessary details in some cases, and the omission in other cases of important information. Thus the returns mention thirteen ports in Chili and seventeen in Peru, but none in the United Kingdom, though trade with each British port is recorded at the Custom Houses. We therefore recommend that a revised list should be prescribed showing the countries to be specified in the

trade returns, and the details as to ports required under each country. The latter, we may add, should include all the Free Ports.

Differences between Indian and Board of Trade lists.

28. We have compared the list of countries, which was in course of preparation for the forthcoming edition of the annual statement of trade, with the list adopted by the Board of Trade, and we do not find any material differences, except in the following instances in which the classification or published details seem defective; namely, that Turkish Ports in the Red Sea are shown as belonging to Arabia instead of Asiatic Turkey, that no provision is made to record trade with the Portuguese Port of Macao except as a Treaty Port of China, and that the published tables give figures only for the Australian Commonwealth, and the whole of the West India Islands (to be divided from 1904-1905 into the two groups comprising British and foreign possessions respectively), though details for each colony and for each island are reported in the monthly returns. We recommend that in these cases the Board of Trade classification be followed as far as convenient.

Trade of British India an incorrect description.

29. The trade recorded in the annual accounts is nominally that of British India, but actually it is the trade registered at British Indian ports. This trade can hardly be said to be that of the British Indian portion of the dependency only, that is of the portion directly under British administration; it is rather that of the whole of India and Burma including the Native States. We think that this might suitably be explained in the introduction to the Annual Volumes. We observe also that, as so regarded, there is a certain leakage in the registration of the trade, owing to the portion which passes through the ports of Native States not being recorded. This trade, however, is small, owing to the absence in these States of large harbours for Ocean-going steamers, and to the prohibition of direct transhipment at British ports. We do not therefore consider the leakage at present of sufficient importance to call for any special arrangements; but we consider that its existence should not be lost sight of, and that enquiries should be made from time to time, especially as railway communications with native ports develop, as to whether there has been a sufficient increase in the trade at any Native State port or ports to justify any steps being taken to record the trade.

Trade of French and Portuguese Possessions.

30. For the trade of French and Portuguese Possessions information is obtained from local authorities and separately published. It would make the Indian Volume more complete if this trade were included in it, but we understand that the information is received too late for that purpose.

Transactions of Trade to be recorded.

31. The Indian tables show merely imports and exports, and do not record goods in transit or transhipment. The only transit trade is in such goods as are forwarded from the ports without breaking bulk to Persia, the countries beyond Cashmere and elsewhere, which are registered at present as imports into India by sea and again as re-exports over the land frontier; whilst Indian ports are not transhipment centres for foreign countries to an extent sufficient to necessitate a record of these operations. There is no improvement trade or other specialisation such as is recognised in the statistics of some Continental countries. We have therefore no changes to suggest under this head.

(ii) The goods to be registered.

Goods to be registered.

32. Goods may be imported and exported (1) as cargo, (2) by post, and (3) as baggage. The statistics distinguish private merchandise and treasure from Government Stores and treasure: and Indian produce exported from British and Foreign produce re-exported. Goods imported by post fall under a special head in the statistical list.

Imports of Government Stores.

33. The practice of recording imports and exports of Government Stores appears to be peculiar to India; in the Annual Accounts of the United Kingdom mention is made of the value of Stores exported for the Indian Government, which are expressly excluded from the trade accounts, but no reference occurs to the transactions of the British Government in the statistics of the United

Kingdom, nor to those of their respective Governments in the accounts of any other country whose volumes we have consulted. The position of India is however exceptional, and in respect of imports we would not propose to change the practice; but we have the following recommendations to make with a view to the improvement of the present record.

Stores for Railway Companies.

34. A comparison of the value of stores for the Indian Government, mentioned in the statement of the Annual Trade of the United Kingdom, with the Indian figures for Stores imported from the United Kingdom, shows an excess in the latter of £1,500,000 on the average per annum in the past five years. The principal cause of the difference appears to be that importations of Stores for certain Railway Companies, which are the lessees of State-owned lines, are treated, under orders passed in 1880, as Government Stores for statistical purposes, although for fiscal purposes they are held to be the property of the companies and not the State. We recommend that this anomaly should be removed, and that all such importations of stores, which are in reality privately owned, should be credited to private trade.

Imports of Government Stores to be included in Abstracts of trade.

35. We consider that imports of Government Stores are of sufficient importance to merit a place in the Abstracts of trade with the British Empire which appear in the Annual Accounts as well as in the detailed Statement of trade with the United Kingdom, from both of which they are at present excluded.

Exports of Government Stores.

36. Exports of Government Stores are of less importance, and, unlike Imports, are not in most cases the subject of transactions of a commercial character, consisting in a large measure of Stores shipped to supply Indian garrisons, or troops on small expeditions, or the like. When, however, these stores are shipped in vessels chartered by Government they do not appear in the accounts, because these vessels do not clear at the Customs, and no information regarding them is available. In this way during the South African War and the China Expedition great quantities of material escaped record. Further, much of this material having been sold to His Majesty's Government represented a true commercial transaction affecting the balance of trade. Thus the Financial Statement for 1904-05 records the following payments on the part of the Home Government in return for Stores so shipped, namely, £1,471,048 in 1900-01, £521,028 in 1901-02, and £158,266 in 1902-03. We consider that it would usually be impossible, within the period allowed for the publication of the Annual Accounts, to ascertain what proportion of the exports of stores constitute a commercial transaction, so that even if an attempt were made to complete the record by including stores exported in chartered vessels, it would still remain untrustworthy as a guide to the balance of trade. Under these circumstances it does not appear to us worth while that the record should be made complete, and as in its present incomplete state it is of still less value for statistical purposes, we consider that it may suitably be discontinued, and the labour of compilation saved. We therefore recommend that the registration and publication of statistics of exports of Government stores should be dispensed with for the trade accounts. Remittances of treasure, other than in military chests, should however still be shown.

Second-hand sales of Admiralty Stores.

37. Condemned Admiralty Stores sold on Government account at Bombay appear to be registered twice over in the accounts, as Government Stores at the time of original importation, and as imports of private merchandise under the heading of "all other manufactures" at the time of sale. The second registration is anomalous and should in our opinion be discontinued.

Imports and Exports by Post.

38. Imports and Exports by Post include (*a*) Parcels and (*b*) Registered letters. The procedure followed in Bombay, with the approval of the Government of India, has been to show Imports and Exports by Post, with the exception of Treasure, under the following general heads :—

Imports by post (unspecified) Value only
Exports by post (unspecified) Value only
(for Indian as well as British and Foreign produce).

Treasure by Post is included in the general import and export figures for Treasure. In 1900 this procedure was extended to Calcutta. No special orders appear to have been issued to the other ports.

It has been somewhat difficult to ascertain the exact practice at the different ports, but a considerable divergence appears to exist. Thus at Bombay, Calcutta, and Karachee the contents of foreign registered letters received are ignored ; at Rangoon they are recorded but are classified under their detailed descriptions instead of under the single head, Imports by Post. At Madras the contents of these letters are recorded only when they are liable to duty, and it rests with the Postmaster to decide whether any cover should be opened to ascertain if the contents are dutiable. Contents of letters registered in India for transmission abroad are not recorded in the export returns, and owing to this omission pearls re-exported from Bombay do not appear in the statistical accounts. The value of the unrecorded re-export trade in pearls from Bombay has been estimated as high as from 1 to 1½ crores. Similarly gems exported through the post by the Burma Ruby Mines Company did not appear in the trade accounts until last year when, under a special arrangement, they were reported by the Company to the Collector of Customs at Rangoon, and their value for the year was found to amount to 8¼ lakhs.

With reference to parcels there appears to be no registration at Rangoon of parcels by the Bombay mail. It seems to have been understood that these were registered at Bombay ; but that is not the case. At Calcutta the word 'unspecified' in the descriptive heading has led to the impression that such goods as could be specified should be shown under their appropriate heads.

We recommend (1) that the word 'unspecified' should be left out of the descriptive heading, (2) that the postal authorities should be consulted as to whether imports and exports by registered letter both of free and dutiable goods can be recorded as well as parcels, (3) that the contents of parcels and registered letters arriving in India by post should be recorded at the port at which they are examined and appraised, and (4) that clear and uniform instructions for the statistical registration of postal goods should be issued to all ports. If, as we understand, the contents of registered letters can under recent orders be examined and appraised at inland post offices, we would suggest that, if the proposal to record these at all be approved, a return containing the necessary details be furnished monthly by the Postal Department to the Statistical Office at the port of entry.

Baggage.

39. Imports of dutiable baggage are at present registered but not of free. Baggage proper has not a commercial character and strictly speaking should not be registered in trade statistics. As however in practice it occasionally covers jewellery and other light articles imported for sale, we advise the continuance of the existing practice.

Lists of articles.

40. The articles to be specified in the monthly and annual returns of the foreign sea-borne trade of India as well as the units of quantity, measure, or value, to be applied to each, are shown in a series of official lists, which we may call Statistical List, arranged as follows:—

1. Imports	I.—Private Merchandise. II.—Government Stores.
2. Exports	I.—Private Merchandise. II.—Government Stores.
3. Re-exports	I.—Private Merchandise. II.—Government Stores.

The Export list is more concise than the Import list and the Re-export list than the Export list, but they are all framed on the same model so that for the most part the same heads and sub-heads appear in all the lists. The lists for Government Stores are on the same lines but briefer than the corresponding lists for private merchandise. The classification is independent of that adopted in the Tariff, though the two often closely agree. It was modelled on that adopted in the returns of the Board of Trade, especially as regards the denominations and the grouping of sub-heads, but it has nevertheless preserved an individuality of its own by retaining, contrary to the Board of Trade practice, uniformity of classification for imports and exports. The last general revision

of the lists was made by the Director-General of Statistics in 1897, but there have been several subsequent alterations of various headings in accordance with the developments of Indian trade.

Alphabetical Index

41. The arrangement of the main heads in the Statistical lists is alphabetical; but the sub-heads appear in the order in which they are to be entered in the published accounts. There are further Alphabetical Indices of articles not specifically enumerated in the Statistical lists which state the denominations under which each article is to be entered, and which have been circulated from time to time by the Government of India to facilitate uniformity of entry at the various Custom Houses. A revised and greatly expanded Index was prepared by the Director-General of Statistics and circulated to the Collectors of Customs for opinion in 1898, but it erred on the side of over-elaboration, and as the result of the opposition it met with, it was eventually withdrawn after a comparative statement of the opinions on it had been prepared. The old indices meanwhile appear to have gradually fallen into disuse or to have been locally modified, so that no authoritative index applicable to all Custom Houses is now recognised, and various instances of lack of uniformity in the classification of articles at different ports, which have come to our notice, are attributable to the want of a recognised guide. We are therefore of opinion that the task of preparing a revised index should be resumed, and we would suggest that the simplest and quickest method will be to obtain from each Custom House a list of the articles now recorded under each of the prescribed heads or sub-heads of the Import and Export Statistical lists. We are indebted to the First Assistant Collector at Bombay, Mr. M. M. S. Gubbay, I.C.S., for a test collection of material on this plan, and we believe that the material from all provinces could be collected without much delay.

Record of special sub-heads.

42. In addition to the prescribed heads in the Statistical lists of Imports and Exports, which appear in the monthly accounts received by the Statistical Bureau from the five chief ports, special sub-heads are recorded in the Annual statements of the foreign sea-borne trade of the various provinces; the trade in many articles or classes of merchandise is also registered without publication of the details. We are of opinion that it is desirable that the head of the Statistical Bureau should be consulted before any special sub-heads are added to the published provincial statements of trade, and that all details which are registered but not published should be reported to him for information.

(iii). *Methods of checking quantities and estimating values.*

Quantity.

43. The statistical lists prescribe the particular denomination of quantity such as number, weight, gallons, yards, and the like, which is to be applied to each article. In the case of articles of which weight is the prescribed denomination different units of weight (tons, cwts, lbs, and ozs) are specified according to the nature of the various articles. It has been suggested to us that the use of so many different denominations of weight is unnecessary and confusing, and that it would suffice if two units only, cwt and ozs, were used. We are however unable to concur in this proposal. The prescribed denominations follow in every case the denominations in common use in trade, and we consider that this principle should be adhered to.

Net weight to be recorded in all cases.

44. We find that when weight is the denomination the general practice is to record net weight; and this is presumably what is intended, though we are unable to discover that any definite instructions have been issued on the subject. We think it desirable that the point should be made clear, and a simple definition issued distinguishing gross from net weight. Gross weight may be defined as the weight of goods with their coverings or receptacles; net weight as the gross weight less the weight of the coverings or receptacles. Quantities are, as a rule, checked with care for dutiable imports and exports, and at most ports for free imports, but there is a tendency at some ports to accept the tares declared in invoices without checking, and the arrangements for recording tares, when checked by actual weighment, are not very systematic.

We recommend a more systematic record of the latter, and occasional verification of invoiced tares.

45. Free Exports are as a rule not checked, but we learn that there are reasons for believing that in some cases the quantity shipped is understated with the object of defrauding the Port Trusts and the shipping agents. Such understatements are said to occur especially in the case of free exports from Bombay to Aden and the Persian Gulf. We think it desirable therefore that an occasional check should be exercised over these exports. We also find that at some of the chief ports goods short-landed from a vessel are not reported to the Statistical Office for deduction. The quantities are sometimes considerable and should be reported. We propose later that a set of instructions should be prepared for the observance of Customs officers in verifying declarations, in which directions on these matters may suitably be incorporated.

Check on quantities declared.

46. Under the orders of the Government of India the value to be shown in the Statistics is the real value as defined in section 30 of the Sea Customs Act which is quoted in the margin. We find that with the exceptions detailed later, the interpretation placed upon this section is that, when a wholesale cash price is known or ascertainable in the local market at the port of import or export, that price is to be regarded as the real value after making deductions on account of (1) whatever trade discount is allowed for the particular goods by the custom of the trade, and (2) in the case of dutiable imports (not exports) the equivalent of the duty paid on importation. When no wholesale cash price is quoted in the local market, then the real value is the cost with all charges for freight and insurance, without counting the duty payable, at which goods can be delivered off the ship at the port of import, or for shipment at the port of export, after deducting trade discount again according to the custom of the trade.

Value.

Section 30.—For the purposes of this Act, the real value shall be deemed to be—

(*a*) the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation, as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of the duties payable on the importation thereof; or

(*b*) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction, except as aforesaid.

47. The exceptions to which we refer are the following:—

Deduction on account of duty under section 30 (*b*).

(1) In Rangoon it has been the practice when assessing value under the second alternative to make a deduction on account of duty in the same way as under the first.

This practice was corrected at Calcutta some years ago, and although justifiable under a possible reading of the section, appears illogical, as well as contrary to the intention of the Government of India as conveyed in the marginally-quoted passage, and confirmed in a subsequent circular. The amount of duty should be deducted from the values shown in the invoice in those cases only in which the invoices specifically state that the values given are inclusive of Customs duty at the rates shown in the Indian Tariff Act. We understand, however, that orders are about to issue bringing the practice at Rangoon in this respect into accordance with the practice prevailing at other ports.

Resolution by the Government of India, Nos. 257 to 260, dated 22nd May 1877 (page 26, Collection of orders of the Government of India relating to the registration of the Maritime trade of India).

5. The Governor General in Council requests that the local authorities will arrange that the values entered in future in the returns of the sea-borne trade of all imported goods subject to duty, whether at tariff rates, or *ad valorem*, or according to quantity, shall be their wholesale market value when ascertainable, less duty (if dutiable), and trade discount (if any is allowed); and where such value is not ascertainable, the estimated cost to the importer of the goods laid down at the port of entry (before payment of duty), or, in other words, the wholesale cash price of the goods in bond.

Nos. 121 to 124-C. of the 1st May 1879, to the Maritime local Governments.

48. (2) At Bombay and Karachee it is the practice to add landing charges under the second alternative to the definition to the charges for freight and insurance, but they are assessed in a somewhat arbitrary way by taking R151 as the maximum current rate of exchange for £10, and regarding the difference between this and the actual rate of exchange, which may be R149

Addition of landing charges under section 30 (*b*).

or a little more, as landing charges. At Karachee these charges are calculated at the rate of 2 annas 6 pies on the equivalent of £1 sterling. The rates at both ports thus amount to between 1 and 1¼ per cent. on the value of imports *ex*-ship. We hesitate to recommend the general adoption of an additional element of complication in calculating values, but it is, in our opinion, clear that landing charges should be included within the meaning of the legal definition, and, by adopting an all-round rate, the calculation may be greatly facilitated. An additional reason for their inclusion is that, unless they are reckoned, values under the second alternative are less by the amount of these charges than values under the first, and we think that both should be on a uniform basis. We recommend therefore that an all-round rate should be assessed at each port in terms convenient for calculation, and as near as possible in the result to the actual charges levied. The values will then be consistent for goods as delivered after landing (but without reckoning duty) for imports, and before shipment for exports. As compared with the *c. i. f.* (cost insurance freight) and *f. o. b.* (free on board) values adopted by the Board of Trade, the value for imports will differ by (1) the deduction for trade discount, if any, and (2) the addition of landing charges; and that for exports by (1) the deduction again of trade discount (if any), and (2) by the omission of charges for shipment on board.

Meaning of wholesale cash price.

49. At Bombay a question was raised whether the wholesale cash price intended by the first clause of the definition is the price at which the importer supplies to the wholesale dealer, or the price at which the wholesale dealer distributes to retailers. We consider that it should be the price at which the importer supplies to the wholesale dealer, in order that the valuation under the first clause may be, as far as possible, on a par with that under the second clause. We believe further that this is the valuation to which market prices tend.

Minor errors and inconsistencies in calculating values.

50. A number of minor points have been brought to our notice in which the practice at different ports varies in assessing values, or in which there is in other respects a danger of incorrect assessment. These may be briefly summarised :—

(1) The practice at the different ports relating to trade discounts and discounts for cash is not very clear or well-defined. We therefore recommend that a list of values showing trade and cash discounts on the lines of that submitted monthly to the Government of India for tariff-valued articles should be maintained for all goods at each port, and kept corrected to date for use.

(2) Discounts in amounts rising to 30 or 50 per cent. are often shown in invoices and sometimes two or three discounts are allowed together. It is desirable that such rates should be very carefully checked.

(3) Exchange is calculated sometimes at the rate for the month, sometimes at a uniform rate of R15 to the £. We recommend that the latter should be uniformly adopted. For exchange with foreign countries the local rate should be ascertained monthly.

(4) We were informed at the chief ports that tariff valuations are never accepted as the real values required for statistical purposes, but a doubt on this subject was expressed at a meeting of one of the Chambers of Commerce at which we were present. We think that the instructions issued on previous occasions regarding the checking of declarations of real values in the case of tariff-valued articles should be reiterated.

(5) Invoices are accepted at certain ports practically without question for a large proportion of the trade. These documents are altogether distrusted in the United Kingdom and the Continent, and it is known that the values given in those sent to India are not infrequently overstated in order to deceive the importer's purchasers. They may be similarly understated to deceive the Customs. They should therefore be accepted with the greatest caution.

(6) There appears to be a tendency with exporters to overstate values with a view to obtaining a better price on sale in the country to which

the goods are to go. A warning seems desirable on the subject. To facilitate the checking of values for exports we recommend the maintenance at each port of statements of standard rates of value for staple articles, which should be revised weekly or fortnightly, and supplied to all Customs officers whose duty it is to check these valuations.

(7) All round rates are sometimes assessed for freight and insurance charges. These are by no means uniform at the different ports, and appear to vary from 5 to 10 and 15 per cent. Uniformity is not to be expected, but the desirability of verifying the rates adopted in such cases may be emphasised.

(8) Shipping bills for exports at Calcutta do not pass through the hands of the Appraisers, who are the officers best qualified to check the values declared. We think that a change should be made.

(9) We found a complaint at Calcutta, Madras, and Rangoon that the appraising staff is insufficient to permit of officers being sent into the local markets to study local values. It is of the first importance, not only from the point of view of Statistics, but also from that of revenue, that this disability, if it exists, should be removed, and we recommend that the attention of the local Governments may be drawn to the subject.

(10) The Committee did not visit any subordinate ports, but it is probable that valuations as well as declarations of quantity are less carefully checked at these than at the chief ports: and we would advocate the desirability of specially testing these points at the time of inspection.

(11) The check that might be exercised on values in the Statistical offices, where the values given for different quantities in different consignments can be easily compared, is generally neglected.

(iv) *Time and Place of Registration.*

Time of registration for imports and exports.

* Resolution No. 66c to 70c of 9th April 1875, quoted at page 17 of the Collection of orders.

51. Under the orders * of the Government of India goods are said to be imported for the purpose of trade returns on the date on which they are passed over the ship's side, whether they are then entered for bond or passed at once into consumption; and the date on which imports are entered in the statistical accounts are to a certain extent governed by these instructions. So far as we can ascertain no similar instructions have been issued determining the date for exports. In practice the delivery of the bill of entry under section 87 of the Sea Customs Act, VIII of 1878, and of the shipping bill under section 137, mark the time selected for the registration of imports and exports respectively. In the first case it is after the goods are landed but before they are cleared for bond or home consumption; in the latter before they are shipped or water-borne to be shipped for exportation.

Procedure followed in the case of imports.

52. The procedure on delivery of the bill of entry includes briefly—

(i) a comparison with the ship's manifest which is usually called the 'noting.'

(ii) An examination of the bill of entry in the Appraisers' department with the invoices or other documents produced by the importer with a view to checking the details entered.

(iii) A calculation of the duty if leviable.

(iv) The payment of the same.

(v) The Collector's or Assistant Collector's order to have the goods passed for clearance or examination.

(vi) The examination of the goods to see that the details agree with those checked from the documents, after which the goods are allowed to pass.

At some ports the examination of the goods takes place at the same stage as that of the documents, and before the Collector's orders are obtained. With free imports the calculation and payment of duty are of course omitted. The

bills of entry are presented in duplicate or triplicate and one copy is forwarded to the Statistical office, in most cases as soon as the Collector's signature or initial has been affixed. Before entry in the statistical registers the documents pass through the hands of the Daily List writers, who compile the statements of daily imports and exports which are published daily by the local offices for issue to subscribers.

Irregularities in the time of registration.

53. In the following cases the time of registration differs considerably from that indicated in the preceding paragraph:—

(1) With imports passed upon security deposits under section 41 of the Sea Customs Act, the duty debited against the deposits is collected at many ports once a week, and the documents do not go to the statistical office until the weekly recoupment has taken place, although the goods have been long cleared.

(2) There is a special system at Calcutta by which goods may be entered prior to arrival in the port. Under this system documents are accepted, and dealt with up to the stage of passing to the Statistical office at any period less than seven days before the vessel's arrival. In this case the registration may take place a week before the goods are landed.

(3) At Bombay the subordinate ports close their monthly accounts on dates ranging between the 18th and the 31st of the month, whilst at Madras, where the original documents are received from the subordinate ports for registration, they are sometimes sent in ten days or a fortnight late.

(4) Statements for Government Stores are frequently received late and sometimes come in a month or more after the stores have been cleared.

We recognise that it is impossible to remove these irregularities altogether, but believe that the following recommendations will serve largely to reduce them—

(1) Bills of entry for goods cleared on deposit account should be forwarded to the Statistical office at the same stage as others, without waiting until the amount of deposit is recouped.

(2) The bills of entry for goods entered prior to the vessel's arrival at Calcutta should be held back till the vessel has commenced to discharge.

(3) With reference to the receipt of materials from the subordinate ports we propose in dealing with the procedure for registration later to recommend that instead of the subordinate ports sending in returns as they do for most provinces at present, they should send in the documents of entry themselves in daily batches as is done at Madras. The difficulty of closing the accounts will then be removed, whilst, if greater punctuality is insisted on locally, the delay in receipt of the documents will be lessened.

(4) The delay in the receipt of information regarding Government Stores is not a matter upon which we can advise because so many departments are concerned. We would recommend however that the attention of officers concerned should be drawn to the importance of forwarding statements of the stores* imported with reasonable punctuality.

Procedure in the case of exports.

54. In regard to exports the procedure in force in the majority of ports is as follows. When the goods are not liable to duty, the documents are merely numbered and scrutinized to detect any obvious errors of valuation, after which a copy goes to the Statistical office through the daily list writers. In the case of dutiable exports, the documents are sent to the Statistical office, after payment of duty, but usually before weighment of the goods. The documents are recorded in the Statistical offices immediately on receipt, the entries being subsequently corrected if any notices of short shipments are received. At Madras, however, registration is postponed until the goods have

* We have recommended discontinuing the registration of Exports of Government Stores.—*Vide* para. 86.

been actually shipped and the duplicates of the shipping bills used to pass the goods on board have been returned with the short shipments noted on them. These duplicates are then compared with the vessel's manifest (which must be filed five days after her clearance), after which the documents are recorded.

Madras procedure to be generally adopted.

55. We recommend the general adoption of the Madras system in the case of exports. The advantages are, first, that under it the time of registration corresponds with what we are informed is that in force in the United Kingdom for the great bulk of exports, the specifications for which have to be submitted by the exporter within six days after the vessel's departure; and secondly, that the somewhat cumbrous systems of registering and detecting short shipments necessitated at the other ports will be done away with, and thus a great deal of labour and risk of error saved. Registration will be postponed a week by the change, but as goods are often not shipped at present until two or three days after the shipping bill is put in, the actual divergence will in many cases be no greater than it is at present, whilst in other respects more accurate results should be obtained.

Present procedure to be retained in the case of imports.

56. We have considered whether imports might not be registered after the goods have been finally passed, as with exports. But we find that in practice there is apt to be so much delay in returning the documents that this would be inadvisable; whilst there is less reason for the change, because short landings are far less in quantity and importance than short shipments. We propose, however, to recommend, in dealing with the procedure in Statistical offices, that short landings should be independently communicated, and, as an additional check, that entries made in the registers from the copies of the documents first received should be afterwards checked from those on which the goods have been passed out.

Place of registration or entry in the case of Transhipped goods.

57. Variations of procedure have occurred as to the port at which goods transhipped from one British Indian port to another on their way to a foreign country should be credited. Thus goods despatched from Karachee to Bombay to be transhipped to the United Kingdom might be credited at either port. The question is at what point they pass from the coasting to the foreign trade. Instructions were issued in 1904 by the Director General of Statistics that in such cases the port of transhipment should be ignored and goods credited to the port at which they were originally shipped, and that when a change of destination takes place after goods have left the first port of departure (as, for instance, when goods entered at Karachee for export to Bombay are transhipped on arrival at the latter port, to be conveyed to the United Kingdom) an intimation should be sent to port of original shipment, which in the instance quoted would be Karachee, to transfer the item from the coasting to the foreign trade. These orders correspond in principle to the treatment prescribed under section 131, Sea Customs Act, for the entry of goods imported after transhipment at a Customs-port and we recommend that they be adhered to.

(v) *The means of obtaining information and the forms and procedure of registration and compilation.*

General policy.

58. The statistics for by far the most important portion of the foreign seaborne trade are based on declarations made upon the documents of entry and export. For the accuracy of these the Government is and always will remain dependent upon the good will and intelligent co-operation of private traders, because, although customs officers are employed to check misdeclarations, the staff available can never permit of the check being effective, especially in matters not affecting the revenue, unless errors are in the first instance minimised by the care taken by declarants. On the other hand, merchants are as much concerned as the Government in obtaining a correct record of trade, provided that it is not at too great a sacrifice of individual interests, and it has been impressed upon us by the mercantile representatives we have had the privilege of meeting that they are willing to give every assistance in supplying fuller

information in regard to destination and the like, so long as the new requirements do not become a source of harassment or inconvenience in passing their goods through the Customs.

59. Following these considerations the general policy should in our opinion be to aim at obtaining correct information by willing co-operation rather than by attempting to enforce it under penalty. In all reasonable ways the course of business should be lightened; goods should not be detained, when detention can reasonably be avoided, for misdeclaration affecting the statistics only; nor should documents be sent back to merchants for the correction of petty errors when the latter can be summarily corrected by the Customs officers who detect them; nor should a fee be levied for the amendment of a document whether made by a merchant (including his authorised agent) or by a Customs officer, when the amendment is only of statistical interest; finally, resort should only be had to penalties or other severe measures when misdeclarations in particular cases become persistent and show that the reciprocity expected is not observed.

60. Subject to this general policy the measures we would recommend for securing greater accuracy in the statistical results are the following:—

(1) The forms of bills of entry and other documents of declaration in use at the different ports should be reconsidered and adapted to suit the new information needed.

Forms of Documents of Declaration.

(2) A simple set of instructions should be framed for declarants; and steps should be taken to ensure that these instructions are understood by Custom House Agents whether independent or in the service of firms.

Instructions for Declarants.

(3) A similar set of instructions should be issued for the Customs officers who are employed to verify declarations.

Instructions for officers verifying Declarations.

(4) The forms at present in use in the various Statistical offices for the registration and compilation of the statistics, should be simplified and a uniform procedure should be prescribed for all the Chief Ports.

(5) A complete set of rules should be issued for the guidance of the Customs and Statistical offices.

(6) The Statistical offices at the chief ports should be periodically inspected in the light of the rules issued.

Inspection of Offices.

We proceed to state our proposals and reasons in greater detail under these heads.

Forms of Bill of Entry and Shipping Bill.

Forms of Bill of Entry and Shipping Bill.

61. The important documents are the Bill of Entry for imports and the Shipping Bill for exports. The forms for these documents are prescribed by the Chief Customs authorities for the different ports under various sections of the Sea Customs Act (VIII of 1878). The existing forms differ a good deal in detail and some are undoubtedly better adapted than others for the purposes in view. If our proposals in regard to the declaration of the country of consignment and the country of final destination are accepted, it will in any case be necessary to modify these forms, in order to provide for the additional information required; and the opportunity may be taken to consider whether it may not be feasible to prescribe a single set of forms for adoption at all the different ports. The forms have to fulfil the same duties at all ports, and *primâ facie* there is no reason for a divergence in India which is not, in fact, found necessary elsewhere. In the United Kingdom, Germany, Belgium and France the same forms are in use at all ports, and it cannot be said that the ports of India differ more widely from each other than those within some of these countries. We anticipate, however, that objections on points of detail will probably be raised at the different ports on the ground of differences of local practice. We are not ourselves

convinced that these objections will be found to have any permanent validity: but we recognize that, until there is more correspondence between Customs usages at the different British Indian ports, a difficulty may be found in introducing forms that are entirely identical. In recommending therefore the adoption of a uniform set of forms, we suggest that they may be issued to the Maritime Local Governments for general adoption, with the request that no variations should be permitted without the sanction of the Government of India.

Model forms recommended.

* Appendices A and B.

62. We have examined the various existing forms and, selecting what appeared to us to be the best features of each, we have framed models,* which we append to this Report and which we recommend for general adoption. Explanations are attached to the forms showing the reasons for the main details adopted. The features of chief importance are that columns for the country of consignment and final destination, respectively, have been inserted, the declarations of port of shipment made more precise, and those of country of growth, produce and manufacture at present shown in the Calcutta, Madras and Rangoon forms dispensed with; while the declarations of value have been simplified. We advocate the adoption of different coloured ink, and of different coloured paper for the different purposes specified in the explanations attached to the forms. These forms should be adopted also as far as possible for the statements received from Government departments, the Post Offices, etc.

(2) Instructions for Declarants.

Instructions for Declarants.

* Appendix C.

63. We append* to our Report a set of instructions to declarants which we have prepared, and which we think might usefully be issued at the different Customs Houses with such additions or alterations as local circumstances may suggest. But it is desirable that if local modifications are made, the aim should be to keep the instructions as simple as possible. The class for which these instructions are intended are the more or less ignorant representatives of small traders, of whom there are a great number at Calcutta, engaged in transacting business at the Customs Houses either as general Custom House agents, or in the employment of individual firms. Such agents have under sections 202 and 203 of the Sea Customs Act VIII of 1878 to obtain the permission of the Collector of Customs to act for their principals, and it is recommended that it should be a condition of their acting that they understand the declarations which it is often part of their duty to make. We do not of course intend in any way to imply that such a condition should be harshly applied so as to impede a firm's business at a Custom House; but rather that it should be made the occasion of questioning agents and explaining to them what is required, so that they may at any rate understand what information they are expected to enter in the forms. Every agent should be required to have a copy of these instructions.

(3) Instructions to Verifying Officers.

Instructions to Officers employed in verifying declarations.

64. We consider it advisable that a similar set of instructions should be prepared for the guidance of officers employed in verifying declarations. Such instructions should summarize the checks to be exercised at the various stages through which the documents pass, and fix the responsibility of the officers. Attention should be specially drawn to the need of observing the marks on exported goods and the information conveyed by the bill of lading in determining the country of consignment for imports.

(4) Forms and Procedure for the Registration and Compilation of Statistics.

Rules of Registration and Compilation.

65. Such rules on this subject as exist at present are not we find in any complete or connected form; whilst the procedure in different details at all the ports is in some respects unnecessarily cumbrous, and the forms in use in many

instances ill-adapted for the object in view; with the result that unnecessary work is done, and the necessary task of checking to a more or less corresponding extent neglected. It may in fact be said that at all ports, in one direction or another, the work can be better concentrated on the object in view. In order to remedy these defects we recommend that a uniform system of procedure be prescribed for the registration and compilation of the statistics in the Statistical offices at the various ports. We foresee no valid objection to the adoption of uniformity in this respect because, although local circumstances may suggest differences of procedure before the documents reach the Statistical office, the conditions that rule thereafter are identical, subject only to the greater complexity which the collection of materials from multiplied sources may necessitate, as from the subordinate ports of Madras. Otherwise from the same material the same results have to be produced, and the way which they can be best reached in one port is likely to prove the way in which they can be best reached at all.

The system of procedure recommended. Appendix D.

66. The procedure which we would suggest for general adoption, is described in some detail in a memorandum attached as Appendix D to this Report. In framing our proposals our policy has been, as with the new forms for Bill of Entry and Shipping Bill already discussed, to select from the different forms and procedures in force at each port those that seem upon the whole simplest and best. We have adopted also a few details of procedure from the system followed in the Statistical Branch of the London Custom House.

All documents to be forwarded in original to the Statistical office.

67. There are three features in our proposals to which we consider it desirable to draw special attention. In the first place we propose that one copy of the documents of entry should in all cases be forwarded to the Statistical office at the chief port, instead of the diaries, draft returns, or registers, which are forwarded in some cases at present, and that the same course should be adopted in the case of the returns submitted from the subordinate ports. This system is already in force in Madras, where the subordinate ports are most numerous, and is found to work satisfactorily. It also corresponds with the practice in the United Kingdom. The chief advantage of the procedure is that documents from the places where the supervision is necessarily least efficient can be subjected to an expert scrutiny which they now escape. This is of importance from a revenue as well as from a statistical point of view. At Madras we were informed that over R5,000 had been recovered in duty from undervaluation since the adoption of the present system. If it should seriously increase the posting work at the chief ports in other provinces, we assume that suitable adjustments of staff will be found possible with the subordinate ports.

Revenue and Duty Returns to be prepared in the Accounts offices.

68. Secondly, we recommend that the Customs Revenue and Duty returns which are at present prepared in the Statistical offices, should be prepared in the Customs Accounts offices in future, following in part the procedure in the London Customs House. These returns follow the Tariff instead of the Statistical classification, and under present circumstances involve elaborate adjustments of figures. Under our proposals these will be done away with, whilst the essential check involved in the comparison of the results of the separate compilations will be retained.

Corrections in returns.

69. We propose thirdly that corrections involving differences not exceeding R5,000 in the value of the entry corrected, should be adjusted at the local offices by fresh entries under the month in which the correction is ascertained. Thus if a correction within this limit be ascertained in February affecting an entry in the posting registers for January, it will be effected by a fresh addition or subtraction in the February registers, leaving those for January unaltered. Corrections above the limit mentioned, or within it if occurring after the year's accounts are closed, will be communicated as at present to the Statistical Bureau. This proposal follows in part the system of making corrections in force in the Statistical Branch of the London Customs House, and will reduce to a minimum the embarrassing number of errata at present communicated to the Statistical Bureau throughout the year.

(5) Rules for the guidance of Customs and Statistical Offices.

Preparation of a set of rules.

70. We recommend that a set of rules should be issued for the guidance of the Customs and Statistical offices embodying the recommendations, which are contained in our report and in the Appendices above referred to, regarding the procedure to be adopted in preparing and verifying and registering the documents, and in compiling and checking the returns. We have not been able in the time at our disposal to undertake the preparation of such rules, but Mr. Morshead has expressed his willingness to undertake the task, and will in due course submit a set of draft rules for approval.

(6) Inspections of Statistical Offices.

Inspections.

71. The Statistical offices are not at present subject to the regular inspections prescribed for other offices under the various administrations. We advocate annual inspections to be carried out by the Collectors of Customs at each chief port, and occasional inspections, if possible, by an officer deputed from the Statistical Bureau. We consider that much of the unnecessary labour at present performed would have been done away with had periodical inspections been the rule.

Ancillary Matters.

Daily lists and other unprescribed publications.

72. Before leaving this branch of our subject we would draw attention to two matters in connection with the preparation of the returns in the Statistical offices which call for some notice. The daily lists of Imports and Exports and other unprescribed publications including Weekly Manifests, Monthly Guides and the like, which are prepared by the Customs offices and issued to the public on subscription at Calcutta, Madras and Rangoon, are prepared at Bombay and Karachee by clerks in the employment of the Chambers of Commerce, who have access to the Custom House records for the purpose. It is in our opinion undesirable to have in the Custom House outside clerks, however responsible, handling documents which bear to a certain extent a confidential character. We recommend therefore that the compilation of these publications at Bombay and Karachee should be transferred to the Custom House staff as at other ports. We have sounded the Bombay and Karachee Chambers of Commerce on this proposal and understand that no objection is likely to be raised on their part.

Supply of information to the public.

73. Under recent orders limiting the receipt of fees for overtime work at the Custom Houses the fees previously levied for the supply of statistical information on special requisition have been discontinued at some of the ports. It has been brought to our notice that thoughtless applications are not infrequently made upon which the levy of fees places a convenient and suitable check. We believe it to be the case that in most other departments of the administration fees are levied for the supply of copies or information required, and we strongly recommend the framing of a reasonable scale of uniform application for the supply of information from the Statistical offices.

(vi)—The arrangement of the results in returns and publications.

Examination of returns and tables in connection with foreign sea-borne trade.

74. We have examined in detail the various returns submitted and tables published in connection with the statistics of foreign sea-borne trade and desire to make the following observations and recommendations regarding them.

(1) Separate returns of free and dutiable articles.

Preparation of separate returns of free and dutiable imports and also of free and dutiable exports.

75. The forms of the monthly returns prescribed in 1875 for submission to the Government of India by the Government of each province having sea-borne trade require separate returns for imports free of duty and imports subject to duty, and similarly free exports appear in a different return from dutiable exports.

At the time that these returns were prescribed the annual statements, which were modelled on those of the United Kingdom, had separate trade tables for dutiable articles and for free articles, but from 1895-96 this distinction was abolished except in the annual statements of Madras and Burma where we have now recommended their discontinuance. The only remaining object of the separate returns for dutiable and free imports is therefore to enable a total to be struck of the value of free imports and of the value of dutiable imports, and to supply figures for the sub-heads "Subject to duty", and "Free of duty" in the Grand Total of all imports.

76. The value of dutiable exports (Rice is the only article) can be picked out without difficulty from the consolidated table, but this cannot be done, except very imperfectly, from the table of imports, since the statistical classification gives articles which are dutiable and articles which are free under one head. This is indeed unavoidable as some of the tariff heads have many exceptions, while sometimes the liability of an article to duty is determined by the use to which it is to be put. It is therefore necessary to keep a separate record of the free imports of each article. The present procedure is however open to the objection that the free return is a complete statement of the articles imported, and the places from which they come, while the dutiable return gives the same details for dutiable imports only, and consequently the figures in two returns under many articles with details of countries have to be added together before postings can be made in the tables of the monthly accounts and the Annual Statement. Much of this labour would be avoided if there were only one detailed statistical account of articles imported whether dutiable or free, and if the free imports were also posted in an abstract form by articles but not by countries. This system, which we suggest for adoption, would greatly facilitate the preparation of the monthly and annual accounts in the Statistical Bureau, and would also, we believe, lessen work in the Custom Houses. Our proposals do not refer to dutiable articles of imported merchandise admitted free of duty under executive orders, which are recorded in a special return, for in the trade accounts these appear as dutiable articles.

(2) *Trade and Shipping viâ the Suez Canal.*

Trade and Shipping *viâ* the Suez Canal.
No. 74 S., dated 19th March 1883.

77. The separate registration of trade and shipping with each country *viâ* the Suez Canal was commenced from the 1st April 1883 under the orders of the Government of India. Tables showing the total trade and total shipping *viâ* the Canal were published in the provincial trade volumes until 1900 when they were discontinued. Tables prepared from special returns received from the Custom Houses, are, however, still published in the Annual Statement of the trade of British India, showing the total trade and shipping and the trade and shipping with each country *viâ* the Suez Canal. We consider that the information which these tables supply is no longer of sufficient value to justify the labour of separate compilation and we recommend their discontinuance.

(3) *Annual Statement and Monthly Accounts of the Sea-borne Trade and Navigation of British India.*

Annual Statement of the Sea-borne Trade and Navigation of British India.

78. The last issue of the Annual Statement relating to the trade of the year 1903-1904 and four preceding years was enlarged by giving five years' figures in the detailed tables of Imports and Exports, and by grouping the countries so as to distinguish under each article the total trade of the United Kingdom and British Possessions from the total trade with foreign countries. Owing to its bulk the Statement of the foreign trade was divided into two volumes arranged on the same lines as the Annual Statement of the Trade of the United Kingdom, and the Accounts of the Coasting Trade were published in a separate Annual Statement. We approve generally of these arrangements, but we would suggest the addition to both annual statements of detailed tables of the trade of each of the five principal ports, *viz.*, Calcutta, Bombay, Madras, Rangoon, and Karachee, following, as in the Annual Statement of the Trade of the United Kingdom, the abstract tables of the total trade at each port, and similar in form to tables of the trade of each

port which we have proposed for the separate Annual Statements of the trade of each province.

79. The Monthly Accounts seem to us defective in respect of the summaries. The general summary on page 2 gives the figures for the current month as well as for the expired portion of the year, but the important summary of imports and exports by articles gives only the figures for the expired portion of the year, mentions very few articles, and is printed on a loose sheet. We consider that this summary should be bound with the other tables as an integral part of the Accounts, that it should show in separate parts the figures of the last month and the progressive figures for the year compared with the corresponding periods of the previous year, and that it should specify all the important articles (as, for example, those which are mentioned in the Review of the Trade of India) grouped under the seven main classes or divisions followed in the statistical tables. Arranged thus the summaries of Imports would cover four pages and the summaries of Exports (including re-exports) the same number of pages or eight pages in all.

Monthly Accounts.

80. The corresponding summaries in the Accounts of the Trade of the United Kingdom, covering 6 pages, specify the several sections under which articles are grouped under four main classes, and these are followed by a statement, covering 20 pages, of the increases and decreases under each article. This system cannot be exactly followed because only two of the seven classes of the Indian Accounts are divided into sections, and each of these has only three sections. This raises the question whether the grouping of the heads in the Indian Accounts might not be readjusted on the plan adopted by the Board of Trade. On this point we find ourselves unable to make any definite recommendation. We find that when a similar proposal was made to the Government of India in 1891 at the suggestion of the Committee on Colonial Import and Export Statistics it was held that there were no grounds for a change in the Indian practice. Improvements in the Indian classification might, we think, be attempted, but we recognise the difficulties of conforming throughout to the British classification. Thus the position of Opium and Indigo in Indian Trade are quite different to their position in British trade. The distinction between unmanufactured and manufactured articles in the British classification also seems to us arbitrary and not always satisfactory. For instance bark (for tanning), gambier, myrabolams, and valonia are to be found in the class of "Articles wholly or mainly manufactured," while all the refined products of petroleum are treated as "Raw materials and articles mainly unmanufactured." Also vegetable oils are classed as raw materials, but oil-cake appears as a manufactured article. Almost any division is, however, open to criticism, for what is the manufactured product of one trade is the raw material of another.

Grouping of articles.

(4) *Duplicates of Monthly Returns sent to India Office.*

81. The monthly returns prepared in the Custom Houses are written out and despatched in duplicate to the Statistical Bureau which forwards the duplicate to the India Office. This practice originated with the suggestion of the Statistical Committee of 1874 that monthly trade statements should be sent to England by each of the Local Governments as well as by the Government of India, "not with the view of making general use of them on receipt but for reference in case of particular inquiry." It is not known to us whether during the last thirty years these manuscript statements have been employed in any special enquiries, but in any case they cannot be regarded as reliable since no correction statements affecting them are communicated to the India Office, while many corrections of very large amounts are reported by the Custom Houses which are carried out in the monthly accounts for India as well as the annual statements of India and the provinces. Corrected copies of the printed monthly accounts for India are regularly supplied to the India Office, and these show the provincial share of the trade in important articles. It therefore seems doubtful whether any useful purpose is served by sending to England manuscript uncorrected copies of the provincial monthly accounts and we recommend their discontinuance.

Duplicates of Monthly Accounts sent to the India Office.

(5) *Special Compilations.*

Special compilations.

82. At most of the ports statements are compiled for different special purposes, as for the Provincial Annual Administration Report, etc., for the information of the Excise Departments, etc., which follow different lines from those compiled for the trade returns. We think that whenever possible the information required should be accepted in the form in which it is prepared for the latter, which is sufficient for most purposes, without necessitating the labour of a separate compilation. The existing special statements of the kind referred to should be examined by the Collectors of Customs at the chief ports to see if the ordinary trade tables will not reasonably convey the information required, and representations made to substitute copies of the latter in such cases or give references for them to the printed volumes. A similar course should be prescribed when any new statements are called for.

Explanatory Introductions to Printed Volume.

Explanatory Introductions.

83. We are of opinion that the introduction to the Annual Statement which has been recently enlarged, should be still further extended so as to show concisely, under the main subjects dealt with in this report, the main principles upon which the statistics have been compiled and the exact nature of the information that may be obtained from them. We consider that similar introductions, suitably adapted, should be inserted in the monthly accounts and in the Provincial Foreign trade volumes. We would advocate introductions on similar lines in the other statistical volumes published by the Government of India.

II.—ANNUAL STATEMENTS OF COASTING TRADE AND NAVIGATION.

84. The compilation of the Coasting Trade Returns is a comparatively simple matter. We consider that the documents should in all cases be sent to the Chief port for registration, and that the procedure and forms should follow the lines laid down for the Foreign Trade.

III.—ANNUAL PROVINCIAL ACCOUNTS OF SEA-BORNE TRADE AND NAVIGATION.

Proposals of the Director-General of Statistics.

85. In June 1904 the Director-General of Statistics formulated certain proposals for the improvement of the Annual Provincial Volumes of Sea-borne Trade and Navigation. These proposals may be summarized as follows :—

(1) That in Part I (Foreign Trade) the general tables (Nos. 16 and 17) showing the Imports and Exports of the Province or Presidency by articles and countries should (like the corresponding table in the Annual Statement of Trade of the United Kingdom) contain figures for five years.

(2) That when in these tables there are two or more countries with which the trade is unimportant, *i.e.*, with a value of less than R1,000 in each case, they should be grouped under the head "Other Countries," and that similarly when the value of the trade under any major, subordinate, or detailed head is less than R1,000 it should be merged in the case of major heads in the head "All other articles," and in the case of subordinate or detailed heads in the sub-head "Other sorts" under the major or sub-head, unless special reasons exist for specifying it separately.

(3) That the abstract tables of Imports, Re-exports, and Exports (Nos. 5, 6, 7) should be converted into abstracts of the trade of the chief port.

(4) That similar abstract tables should be added for those subordinate ports only which possess any considerable volume of trade, the

total trade of other ports being shown in a general consolidated abstract.

(5) That in the case of the three provinces of Madras, Bengal, and Burma, where the foreign trade of the subordinate ports is of some importance, the abstract tables 3 and 4 should show, as they did prior to 1900, the total value of the imports and exports at each port from and to each principal country, as the present abstracts which state the total trade of the whole province with each country merely repeat what is stated in table 14 for Treasure and table 18 for Merchandise.

(6) That the separate tables for free and dutiable imports which appear only in the Annual Statements of the Trade of Madras and Burma should be discontinued, as well as the practice, followed only in Bengal, of recording in many instances the ports in lieu of the countries trading with India.

(7) That in the Accounts of the Coasting Trade (Part II) the general tables of Imports and Exports (Tables 7, 8, 9, 10) should, as in the corresponding tables for the Foreign Trade, contain figures for five years, and that similarly only those ports and provinces should be specified under each article the trade in which amounts to R1,000, and all detailed heads with a smaller value than R1,000 should be omitted.

(8) That the existing abstract tables of the trade of province (Tables 3, 4, 5, 6) should as in the Accounts of the Foreign Trade be replaced by abstract tables of the trade of the Chief Port and of those of the subordinate ports of which the trade is of sufficient importance; the trade of the remainder being shown in a separate abstract as a group under the head "Other ports."

(9) That the general tables should continue to show the trade with ports in other provinces and in foreign territory, but not the trade between British Ports within the Presidency or Province.

These proposals were placed by the Director-General of Statistics before the Chambers of Commerce at the different ports and met with general acceptance. Their design is to record the imports and exports of the province for five years both by articles and countries (or by provinces in the case of the Coasting Trade) as well as the imports and exports of most of the ports during the same five years by articles only, and further to show the distribution by countries of the total trade of each port of any standing in the same way that the distribution of the trade of each port by provinces is now recorded in abstract table 2 of Part II relating to the Coasting Trade.

Modifications suggested.

86. We have carefully examined these proposals afresh and recommend their adoption with the exception of the last one, to which the Bengal Chamber of Commerce have objected on the ground that information in regard to this interportal trade is of considerable value from a mercantile point of view. We recognise that the information which these figures convey must be defective since the direction of the trade is not stated, but still nowhere else, except from the general tables, can the quantity and value of each article of merchandise shipped between ports in the province be ascertained. The objection that such transactions are neither imports nor exports of the province is in our opinion sufficiently met by their being recorded both as imports and exports, so that their real effect is only to exaggerate the figures as the balance of net imports or net exports is not disturbed. We therefore consider that this proposal should be abandoned. We further consider that in the accounts of the Coasting Trade the limit of value for separately recording both provinces and articles should be R10,000 instead of R1,000 as originally proposed.

Unnecessary in these statements to show separately trade with the British Empire.

87. We do not consider it necessary in the case of these Provincial statements to distinguish trade with the British Empire from trade with foreign countries by giving separate sub-totals for each under each article as is done in the Annual Statement of the Trade of British India.

IV.—ACCOUNTS OF THE TRADE CARRIED BY RAIL AND RIVER.

Accounts of Trade carried by rail and river.

88. The next subject which has engaged our attention is the record of Inland Trade carried by rail and river. The volumes in which this is at present contained are:

(a) The Quarterly and Annual Accounts of Internal Trade carried by rail and river in India, which are prepared in the Statistical Bureau.

(b) The Annual Accounts of Provincial Trade which are compiled by each province except Burma.

The method in which these accounts are compiled is succinctly described in appendix E of our Report.

Values.

89. The Imperial Accounts have since 1900 recorded only the quantity and not the value of the rail and river trade of India, and we have considered whether values should similarly be omitted from the Provincial returns. We recognise that for certain class of articles the values recorded represent only a very vague approximation to the truth. In the case of grain and other foodstuffs, however, the return of values approximates as a rule fairly closely to the actual values. We fully admit that no exact debtor and creditor account exhibiting the true balance of trade can be extracted from the returns. The assignment of value, however, provides the only possible common measure by which the relative importance of each article can be ascertained. On these grounds therefore we are in favour of retaining values in the Provincial Trade returns. As it is not easy at present to ascertain the rate of value adopted for each article, we recommend that an appendix should be added in each report showing the value rates adopted for each quarter, and that a note should be added indicating the extent to which these rates may be regarded as reliable, or as only approximately accurate, or as merely conventional. The tables should also contain an introductory note explaining briefly the system on which the returns are compiled, and the methods by which the value rates are arrived at. The Imperial Tables stand on a somewhat different footing to the Provincial Returns, and we have not discovered that any inconvenience has been experienced from the omission of values from those tables. We do not therefore consider that it is necessary to restore values in the Imperial Returns.

Consignors to declare values.

90. It has been suggested that more reliable results would be obtained if consignors were required to declare values when despatching goods by rail or steamer. We are not in favour of this proposal. Apart from the fact that Government appears to have no legal power to require value declarations from consignors, we apprehend that to require such declarations would cause a considerable amount of harassment, especially to small Native traders, by whom the bulk of goods are consigned, and would also involve a not inconsiderable increase of labour and expense in the various offices in which these returns are compiled. On the other hand, it seems to us more than doubtful whether the values so recorded, over which it would be impossible to exercise any appreciable check, would approximate more closely to the truth than the values obtained under the present system.

Advisability of adopting cwt instead of maunds as the unit of weight.

91. It has been suggested to us that it would be preferable to adopt cwt instead of maunds as the unit of weight in the published returns. We recognise that such a step would possess some obvious advantages, in view of the fact that the English measure of weight is at present that adopted in the returns of both the Sea-borne and the Frontier trade. All weights are, however, declared in the railway and steamer way bills in maunds, and the conversion of these figures into cwt would involve some increase of expense, and would at the same time create an additional possible source of error. We consider therefore that the maund should be retained as the unit of weight, at any rate in the provincial returns.

Appointment of auditor.

92. We are impressed by the fact that there is at present no sufficient provision for exercising any check to secure that these returns are accurately compiled in the railway audit offices. The nominal check afforded by the fact that the

imports and exports between certain blocks must tally is fallacious, inasmuch as both imports and exports are compiled from a single return; and there is, we consider, reason to believe that not inconsiderable errors occasionally find their way into these returns. We therefore recommend the appointment of a travelling Inspector or Auditor who would visit the different railway audit offices in turn; and in each office check a complete set of weekly or fortnightly returns taken at random. Apart from any errors which might be discovered on the occasion of this audit, the appointment of such an officer would in itself act as a check on clerical carelessness. We believe that a suitable man for the post could be obtained for a salary of R200—250.

Revision of blocks.

93. It appears to us advisable that the constitution of the internal blocks in the different provinces should be revised from time to time as fresh railway lines are made and trade develops. Any change should, however, be in the direction of subdividing existing blocks, since otherwise comparison with the figures of previous years would be rendered impossible. In this connection we recommend that Cawnpore City, in view of its increasing industrial importance, should be constituted as a separate block as Delhi City is at present in the Panjab returns. We are informed that there would be no difficulty in giving effect to this proposal, which would, we believe, be welcomed by the commercial community of Cawnpore.

Burma.

94. It will be observed that no statistics are compiled of the rail and river-borne trade of Burma. The trade by river between the Upper and Lower portions of the province was registered for some years before and after the annexation of Upper Burma, but it does not appear that the desirability of compiling statistics of the rail and river-borne trade of the province, on the lines adopted in other parts of India, has hitherto been considered. We understand that there is at present no demand for such statistics on the part of the mercantile community of Rangoon. Such statistics have, however, elsewhere been found to be of use to Government, as affording trustworthy information of the general course and volume of trade between different parts of the country, and in particular as indicating the movement of grain, which at times of impending scarcity is often the first indication of agricultural distress; and we see no reason why these statistics should not be similarly found useful in Burma. As, however, trade between Burma and other provinces in India is at present entirely carried by sea, and as therefore any statistics recorded would be of purely provincial interest, we consider that the question is one which should be left to the decision of the Burma Government.

Annual Imperial Tables.

95. Turning now to a consideration of the forms in which the statistics of rail and river trade are presented in the published volumes, we have first considered whether any improvement could be effected in statements in the Annual Imperial Volume. We find that Tables III and IV give respectively the total quantity of each article imported and exported, and the places to or from which imported or exported, for a period of five years; while Table V gives a general view of the trade in certain principal articles between different places for the year of report. These tables at present occupy 158 pages. We have considered various proposals, and recommend that Tables III and IV should be amalgamated by printing imports and exports on the same page, and showing all provinces and chief ports under each article, and all articles of which the trade is registered; while Table V should also be a complete record for the year of report of the trade in each article. In both tables sub-totals for British Provinces, Native States and Chief Sea Ports which serve no useful purpose should be omitted.

Total of "others" to be shown as separate sub-head.

96. In the form in which the accounts are at present compiled, details are given only of the more important articles under each main head, while the total for the main head includes also the amount of trade in "other kinds" for which no separate details are given. This arrangement appears to be misleading, as it may often be overlooked that the grand total is not the arithmetical sum of the recorded sub-totals. We recommend therefore that a reversion should be made to the practice in force

prior to 1901, and that 'others' should be entered as a separate sub-head. On the other hand, the total of each main head, which is treated as a trade heading, so that full details of the imports and exports are recorded thereunder, may with advantage be omitted or be shown in a single line.

Additional tables to be added for Karachee and Madras.

97. The accounts at present contain four tables (VI to IX) giving the trade by rail and river of the ports of Calcutta and Bombay for five years. We recommend that similar tables should be added for Karachee and for the Port of Madras.

Quarterly Tables.

98. In the Quarterly Accounts, Tables III and IV should be amalgamated, the imports and exports of each article being shown on opposite pages. The amalgamated table should show both for imports and exports the figures for the quarter, and also for the expired portion of the year as at present. Separate sub-totals for British Provinces, Native States and Chief Sea Ports and of 'Totals of all kinds' may be omitted as in the Annual Volume.

Provincial Statements.

99. The accounts of rail and river-borne trade contained in the various Provincial Reports may, speaking generally, be divided into three main statements or divisions:

Statement I.—Trade of the province with other provinces.

Statement II.—Trade of the internal divisions of the province with other provinces.

Statement III.—Trade between the internal divisions of the province.

Advisability of retaining Statement I.

100. It has been represented to us that Statement I is in some cases little more than a repetition of the totals in Statement II, and that in other cases it is possible to modify Statement II so as to include all the information given in Statement I. We recognise that the proposal would in many cases effect a material reduction in the bulk of the tables. The circumstances of each province are, however, widely different, and it is therefore necessary to examine the proposal separately for each Report.

Central Provinces.

101. In the case of the Central Provinces, which has no sea port and no river traffic, the first statement (Statement C) showing the trade of the province with other provinces is a mere repetition of the figures in columns 7 and 8 of the second statement (Statement D), which shows the trade of the internal divisions of the province with other provinces. It serves no useful purpose while occupying 92 pages, and should, we consider, be discontinued in future.

United Provinces, and Panjab.

102. In the reports of the United Provinces, and the Panjab, the figures in Statement I (showing the trade of the provinces with other provinces) are, as in Statement C of the Central Provinces Report, merely a repetition of the totals in Statement II (trade of the internal divisions of the province with other provinces); except that in Statement I the figures for rail and river traffic are separately shown, and that Statement II of the Panjab report omits the river traffic. The volume of river traffic is, however, small in both provinces and might be shown in a separate table, which would not in either case occupy more than a few pages. Statement II would then show in the Panjab Report, as it now does in the United Provinces Report, the combined figures of rail and river traffic. Statement I would in that case be superfluous and might be omitted altogether, thus effecting a saving of space amounting to between 70 and 90 pages in the two reports.

Assam.

103. In the case of Assam, Statement II is in two parts, the former showing the rail-borne traffic and the latter the river traffic, the value of which is about four times greater than the rail-borne traffic. If, however, the rail and river-borne traffic be combined in the first part of Statement II, and the second part, which gives details of river-borne traffic, be retained in its present form, Statement I, which covers 41 pages, becomes superfluous and may be omitted. We recognize that under this arrangement the tables will not show traffic by rail separately. Such traffic is, however, in some cases only partially rail-borne, since in the case of the through-booked traffic by steamer and rail between

Assam and Bengal, Assam treats as rail-borne the goods that cross its frontier by rail, but as river-borne those arriving or leaving by river, while in Bengal such traffic is in both cases treated as rail-borne. We think in both provinces traffic carried partly by rail and partly by river should be so described instead of being classed as rail or river traffic only.

Bombay, Madras, and Bengal.

104. In the Bombay, Madras and Bengal Reports, Statement I shows the trade of the province separately from the trade of the chief port, so that trade between the province and its chief port is recorded in each sub-division, as well as trade with other provinces; while in Statement II the chief port is treated as an internal block of the province, and trade between the chief port and the other internal blocks of the province is recorded in Statement III (trade between internal blocks of the province). The trade between the chief port and the internal blocks of the province can, however, be recorded in Statement II, by adding two lines of figures under each article, and by that means the necessity for retaining Statement I will be removed. Against the saving thus effected, there must be set, in the case of the Bengal Report, the addition of a table to show the river traffic of Assam and the United Provinces with Bengal and Calcutta, and of Calcutta with Bengal, but this will be very much briefer than Statement I, and will also give the distribution of the river-borne traffic by internal blocks, thus affording additional information regarding a very important branch of the trade. The defect in the arrangement indicated above is that the tables when printed on foolscap paper will be somewhat crowded and will thus present a more complex appearance than the present arrangement of splitting up the tables, and for this reason we have some doubts as to the expediency of altering the existing arrangement of the tables.

Trade below R10,000 not to be separately shown.

105. We do not consider that it is necessary, when the transactions to be recorded are unimportant, to show in the different statements the distribution of the trade in each article by enumerating each province or internal block. We therefore recommend that all the statements should be abbreviated by lumping together under the description 'other places' trade which does not exceed a certain minimum. For this purpose we consider that a value of R10,000 may ordinarily be taken as a suitable limit.

106. Separate sub-totals for British Provinces, Native States, Chief Sea Ports and the separate totals for each main head should be omitted as in the Imperial Volumes.

Discrepancies between lists of articles prescribed for sea-borne and internal trade.

107. One important object of these returns is to enable the distribution of the sea-borne trade to be traced in the interior of the country. This cannot easily be followed at present owing to the differences between the lists of articles on which the two classes of returns are based. We have examined the classified list of articles appearing in the accounts of the rail-borne trade, which was revised in 1899, and the alphabetical list of all articles entering into the trade which was prepared for the use of compilers in 1900. Although the classification is modelled on that of the foreign sea-borne trade, the headings enumerated are much fewer for the inland trade than for the foreign trade, so that uniformity in detail is impossible, but still it appears to us that many differences exist which might have been avoided. The question is, however, a difficult and technical one as the classification for these accounts is that adopted for the Revenue Statistics of the Indian Railways, and has been partly based on the general classification of the Goods Tariff. We are not therefore able to propose definite amendments except as regards the head "Iron and Steel," the sub-heads of which seem to us defective, inasmuch as they make an unnecessary distinction between articles of cast iron and articles of wrought iron, while they do not distinguish machinery separately. The word "wrought" is also here used in a special sense, though when used with reference to all other metals and articles it means "manufactured." We therefore suggest the following sub-heads for Iron and Steel, *viz.*:—

Unwrought—

(Dust, ore, slag, pig, and old for remanufacture.)

Wrought—

(*a*) Bars, sheets, girders, and other commercial forms of iron and steel.

(*b*) Machinery and millwork.

(*c*) Other manufactures, including hardware and cutlery.

V. Accounts of the External Land Trade of India.

108. In connection with the accounts of the land frontier trade we have considered how far the existing system of registration of the trade at the frontier posts is satisfactory and what improvements can be effected in it. The system is fully described in appendix F to our report and is briefly as follows.

Method of Registration.

109. A cordon of registering posts is established on the frontier of each province at such places as may be considered sufficiently important thoroughfares, and ordinarily the fact recorded is that the traffic enters or leaves the province at a particular point, without reference to the place of its original departure or final destination. A statistical writer (with sometimes an assistant capable of relieving him) is located at each post and is supplied with a classified list of the articles he is required to register together with forms and registers for recording the traffic. As a consignment of goods passes he enters in his day-book the weight or number of each description of goods :—

(1) from the invoice, if there is one ; or

(2) from the statement of the person in charge ; or

(3) by counting the number of vehicles or animals carrying the goods, and multiplying them by the quantity of an average load according to a table supplied by the District Officer.

In the last case the number of vehicles, etc., is also recorded.

Ordinarily the statistical writer does not give a valuation to the main staples of commerce which do not vary greatly in value. These articles are valued by the District Officer according to tariff values. Miscellaneous articles, the value of which cannot be fixed according to any scale of general application, are however valued by the writer, the value being ascertained—

(1) from the invoice, if there is one containing values ; or

(2) from the person in charge.

District Officers are expected to carefully scrutinise the value thus entered.

The contents of the day-book are abstracted by the statistical writer in a ledger, the consignments of goods of the same description being brought together, and added up from time to time. From this ledger the writer compiles the statements which are forwarded periodically to the District Officer, who in his turn embodies the returns received from each post in a statement which is submitted to the central provincial authority.

Present system should be maintained.

110. It is evident that these simple arrangements, even under the most favourable conditions, can only give approximate results, and that it is futile to expect any approach to literal accuracy comparable with what is obtained in the registration of the sea-borne trade by the more complete and better-paid customs establishments, who possess statutory powers to exact any information they may require. If, however, we except treasure, jewellery, or other articles of large value in a small bulk, which for the sake of security are concealed on the persons of the traders, or otherwise hidden, it would appear that on the whole articles are described with a fair amount of accuracy; otherwise the figures would not be so consistent as they are, and the variations would not follow known causes as they certainly do. Even when least accurate the figures indicate the relative importance of the trading routes and the articles forming the chief staples of the trade. On the whole therefore we consider that the present system, notwithstanding its obvious limitations, is suitable to the conditions now prevailing.

Proposal to obtain written declarations from traders.

111. The want of truthfulness in the declarations of traders, owing to the absence of any compulsion to describe their wares, is doubtless a fruitful source of error in the accounts. It has been

suggested that an improvement might be effected by the adoption of optional forms of declaration which traders would be invited to fill in or sign. Apart, however, from the fact that the greater part of the men engaged in the trade are illiterate, we believe that the delay and friction, which such a measure would cause, would very likely result in getting less accurate information than is now obtained from the replies to the questions put by the registering official. Any attempt to confer by law powers of inspection on the officers at the registration posts, or to require statutory declarations of the nature of their goods by the traders, would in our opinion be wholly inadvisable, since such a law could not be enforced and the attempt would merely hamper trade.

Sufficiency of establishment.

112. The imperfection of the record is no doubt in some cases due to insufficiency of establishment. In the case of one important trade route in Burma we were informed that a small increase in the registering staff had resulted in doubling the amount of the trade recorded. We do not consider it possible to prescribe any general scale of establishment, the details of which must be settled by local authorities with reference to the particular circumstances of each post.. It is however in our opinion desirable that the existing scale of establishment in each province should be reconsidered. It will doubtless be found that in most provinces a small sum of money might be usefully expended in improving and strengthening the establishment at present entertained.

Posts in charge of single writer.

113. In considering this question special attention should be paid to the case of posts which are in charge of a single writer. It seems evident that, working singlehanded and without supervision, a clerk will often absent himself from his post; and there is reason to believe that, where he is secured from detection by the remoteness of the post, such absence is often prolonged for days at a time. We do not consider that it is necessary in all cases to provide the writer at such posts with an assistant capable of relieving him. Such a measure would involve a considerable increase of expenditure, which could not be justified by the importance or the extent of the trade recorded. The case of each post should therefore be considered separately, taking into account the volume of the trade and whether it arrives at the post continuously throughout the day or only at regular and well-defined hours. The distance of the post from the nearest village or bazaar is a factor which should not be overlooked. We recommend that quarters should be provided for the writers at each post where this has not already been done.

Additional allowances for language qualifications.

114. It is desirable that the clerks employed at the frontier posts should, if possible, have some acquaintance with the languages of the different nationalities engaged in the trans-frontier trade, and we suggest that small additional allowances should be given to clerks who possess special qualifications of this kind.

Supervision.

115. A matter of yet greater importance is, in our opinion, the appointment in some form of a regular inspecting staff. The Allahabad Conference of 1875 recommended that for the purpose of supervision of the posts an officer of the District Staff—where practicable a European Assistant or Extra Assistant—should be placed in charge of collection of trade statistics, and further that existing establishments should be utilised as far as possible in local supervision. While we do not desire that any responsibility at present imposed on the District Staff in regard to the supervision of these posts should be in any way diminished, we consider that such supervision might with advantage be supplemented by the appointment in each province of an officer who would be specially entrusted with the inspection of these posts. In Burma there is a Superintendent of Trade Registration on a pay of R200—250 and a personal allowance of R50 whose business it is to inspect the registration posts, and who is also in charge of the Trade Statistics Department of the office of the Director of Land Records. In addition to the Superintendent a Supervisor on R80 a month is specially employed to look after the posts in the Bhamo Trade Range. In the United Provinces two Inspectors on R50—60 are employed directly under the Director of Land Records.

Duties performed by Superintendent, and Inspectors.

116. In Burma the duties of the Superintendent include periodical visits to the various trade stations, which enable the Superintendent by personal enquiry on the spot to test the accuracy of the returns submitted and to detect any fabrication of fictitious statistics, and also to give instructions to the trade writers, and to see that they fully understand their duties. Such visits also afford the Superintendent an opportunity of studying local trade conditions. He is thus able to ascertain how far the location of the trade posts is that best suited to secure the registration of the bulk of the traffic, and to arrange, in consultation with the District Officers, for the closing or opening of posts in order to meet the changing requirements of trade. Similar duties are performed by the Inspectors in the United Provinces who report the results of their inspections to the Director of Land Records. The Directors of Land Records both in Burma and the United Provinces bear emphatic testimony to the useful results obtained by the employment of an inspecting staff, and we recommend that other provinces should be invited to consider the advisability of adopting similar measures.

Recommendations for supervising staff in each province.

117. We recognize that the nature and extent of the supervising staff employed must necessarily vary with the circumstances of each province, and that the question is therefore one which should be left entirely to the discretion of the Local Governments concerned. We would, however, suggest that an Inspector on R150 or R200 might with advantage be appointed for the Punjab and North-West Frontier Province jointly, and that a similar appointment might be created for Bengal. In the latter province the Inspector, in addition to reporting on the frontier trade posts, would probably also be able to undertake the supervision of the internal road and river traffic, and of the registration of the river traffic between Bengal and Assam. For Baluchistan, where the frontier trade is for the most part registered either at the rail head or under the supervision of Political Agents at Quetta or Chagai, it will perhaps be found that no special supervising staff is required. The frontier trade of Sind does not appear to be of sufficient importance to require any separate supervising staff.

Occasional deputation of a special superior officer for inspection of posts.

118. In most provinces the general supervision of the frontier trade registration forms part of the duties of the Director of Land Records and Agriculture, or some other officer who is heavily burdened with other work. It is not, therefore, as a rule, possible for him, owing to the remoteness of the posts, to carry out any personal inspection without detriment to other and more important work. We suggest therefore that a junior civilian might with advantage be deputed from time to time to make a tour of the various posts, reporting the results of his inspection to the supervising authority.

Errors in district offices.

119. Our attention has been drawn to the errors and discrepancies in the compilation of land trade statistics in the District and Agency Offices which are from time to time brought to light. Such errors in many cases indicate either gross carelessness or an entire absence of an intelligent scrutiny of outpost returns.

In this connection we desire to draw attention to the remarks recorded by the Government of India on this subject in 1881 :*—

* Finance and Commerce Resolution No. 2242, dated 24th August 1881.

"The Governor General in Council desires to point out to Local Governments the necessity for greater care in the preparation of the monthly and annual returns of the land trade. At present a great many errors are found in these returns, due, primarily, to carelessness on the part of the moharrirs or registering officers at the outposts. Items are posted against the wrong head or are omitted altogether, and quantities and values are sometimes given which are manifestly quite wrong. Many of these mistakes admit of detection at the central compiling office, where the returns should be carefully checked and scrutinised and discrepancies enquired into without delay; but sometimes, not only are the errors of the registering officers overlooked, but additional mistakes are made in the central office in posting, totalling and fair-copying returns."

We think that periodical inspections of the district central compiling offices by the officials in charge, if intelligently conducted, would assist materially to remove this cause of error.

120. The method of valuing the trade differs in each province. The main differences are that in certain localities declared values are accepted for most articles, while in other localities conventional or tariff values are adopted for the bulk of the trade. Again the conventional values may be assigned by the District Officers as in the North-West Frontier and the Punjab according to the local market rates, or provincial tariff values may be calculated by the central authority as in the United Provinces and Bengal. The system in Burma is to take the traders' declaration of value for every article. Average rates are worked out from these declared values as a check on the declarations. They are also compared with and, if necessary, corrected by values obtained from brokers and the prices ruling at the nearest local market. Whatever system is adopted the valuations can be only approximate, and we consider that each province has a reasonable procedure which need not be interfered with.

Method of valuation.

121. One matter which appears to merit attention in the preparation of these returns is the method of assigning weights according to certain standard loads. We think it improbable that the customary loads should have varied much in the past 30 years. It is, however, possible that the standards as originally framed may have been based on inaccurate data, and we therefore recommend that steps should be taken to ascertain whether the assumed average standard loads do in fact represent accurately the actual average loads for carts or pack animals.

Testing of standard loads.

122. Finally, we have considered the question of the classification of the trade with Kashmir and the Shan States which, although it is in both cases, speaking strictly, internal trade, is at present recorded as trans-frontier trade. We recognize the anomaly involved in this classification, but consider that it is in a matter of this kind desirable to be guided rather by practical than theoretical considerations. The trade from Tibet and Central Asia, which passes through Kashmir, is at present registered at Leh on entering Kashmir, and so far as external trade properly so-called is concerned, the registration of trade between Kashmir and the Panjab is superfluous. Unless therefore it is considered that special reasons exist which render it desirable to record the trade between Kashmir and the Panjab, the existing system of registration might be discontinued and a considerable saving of expense effected thereby. In the case of the Shan States, however, circumstances are different, and it would be practically impossible to maintain any effective supervision over isolated posts situated on the confines of the feudatory States, while it would be difficult to obtain returns with any regularity. As a matter of convenience therefore we consider that the trade between Burma and the Shan States should continue to be dealt with as trans-frontier trade. There seems no sufficient reason why trade between Assam and Manipore and Hill Tipperah should be treated as foreign trade.

Trade with Kashmir and the Shan States.

123. One further matter is discussed in the papers dealing with the frontier trade which have been referred for our opinion, namely, the question of arranging for the registration of the Persian trade at a post at or near the Persian frontier instead of at Nushki as at present. We have, however, not sufficient information before us to enable us to form an opinion in the matter.

Registration of Persian Trade.

VI—Concluding Remarks.

124. In concluding our report, we desire to express our obligation to the members of the several Chambers of Commerce and the Trades Associations for the ready and valuable aid which they have afforded us in the prosecution of our enquiries. We are also indebted to the Customs House officials at the various ports for the ready manner in which they have complied with our requisitions for information, and for the willing assistance which we have received from them.

L. F. MORSHEAD.
J. A. ROBERTSON.
R. E. V. ARBUTHNOT.

25th August 1905.

Appendix A.

Explanations—Bill of Entry.

(1) *Port.*—This may be printed at the different ports. It is convenient to have the name of the port in a prominent place in sorting papers from subordinate ports.

(2) *Importers' name and address.*—It is convenient to have this in a prominent place, as a particular importer's transactions have sometimes to be traced.

(3) *Details of vessels, and port from which goods shipped.*—The form in which these details are to be declared is adopted from that in use in the British form. The "port from which goods shipped" is the port of shipment as defined in the report. The headings in this form are simpler than 'Be pleased to grant a permit to pass into town, etc.', at present in force at some ports.

(4) *Packages.*—The details of packages should be distinctly separated from those of goods.

(5) *Details of goods.*—Nominally at Calcutta, Madras and Rangoon the contents are to be stated separately for each package, but in practice this is found impracticable, and we have therefore abandoned the heading. Values are given separately for each class and description at the same ports, and we have adopted this arrangement.

(6) *Quantity.*—The column for quantity is placed before that for description to separate the figures from those for value. A separate column is given for the unit of quantity for the sake of clearness. At Bombay and Karachee, the quantity column is sub-divided for weight, number, length and breadth, and liquid measure, but this is a refinement not found necessary at other ports, or in the United Kingdom, Germany, Belgium and France. When different units are required they can be specified underneath each other.

(7) *Value.*—Two columns for value seem to be all that is needed. There are separate columns in the Bombay form to show whether duty is leviable upon market value or tariff valuation, but an entry in the tariff valuation column, which is used only for assessment purposes, makes this point clear. At Madras there are separate columns for real value and wholesale market value. The former is only required. In Calcutta the expression tariff valuation does not appear at all, although columns are used for this entry.

(8) *Totals.*—These totals are ordinarily written across the columns now. It is less likely to lead to mistakes to have a clear space for them.

(9) The declaration of growth produce and manufacture at the foot of the Calcutta, Madras and Rangoon forms has been done away with to prevent risk of confusion with the declaration in the column for country. The declaration of inability to state contents and value has been added because Custom House Agents at Calcutta have sometimes sought to avoid the responsibility for misdeclaration by saying that they had entered these details after consulting an Appraiser. This declaration which must be made beforehand leaves no room for doubt.

Black, blue, and violet ink respectively should be used for printing originals, duplicates, and triplicates (if in use). Red ink is objectionable as manuscript entries in the same colour would not show against it.

Adaptation of Forms for Bonded Goods.—For *Entries into Bond* the following changes should be made :—

(1) The words 'For Consumption' should be deleted and the words 'For Bond to be warehoused at ....' substituted along the top of the form.
(2) The columns for rate and amount of duty should be omitted.
(3) Buff paper should be used for the forms.

For *Clearances from Bond* the changes should be—

(1) The words 'For Consumption' should be deleted and the words 'From Bond' warehoused at .... under No. ...., dated .... substituted along the top of the form.
(2) Green paper should be used for the forms.

Thin paper may be used for the forms, so that the duplicates and triplicates may be prepared by carbon paper for free goods, and for dutiable goods if the Customs authorities see no objection.

Appendix B.

SHIPPING BILL FOR INDIAN PRODUCE / FOREIGN PRODUCE TO BE RE-EXPORTED (3) FREE GOODS.

Port (1) ________ Exporter's Name (2) ________ Address ________

NAME OF VESSEL. (4)		MASTERS OR AGENTS.		COLOURS.	PORT AT WHICH GOODS TO BE DISCHARGED.			Remarks.
Packages. (5)		Details of goods to be given separately for each class or description. (5)						
Number and Description.	Marks and Numbers.	Quantity.		Description.	Value		Country of Final Destination.	
		Unit.	Amount.		Rate.	Amount.		
		Total			Total			

I/We hereby declare the particulars given above to be true.

I/We claim drawback on ________ in the amount of R * ________

Dated ________ Signature of Exporter or his Authorised Agent ________

* In words and figures.

N.B.—Henceforward the Export Shipping Bills will be presented to Shippers in triplicate.

The Triplicate of these will be taken with the first boat-load of each consignment to the Ship or Steamer, as the case may be, and delivered to the Master or Commander, who will keep it with him until the lading of the vessel is completed; and at the time of applying for Port Clearance, deliver all such Export Shipping Bills, duly endorsed, to his having received on board the quantity covered by these Bills, with the Export Manifest in duplicate as usual.

The original copy will be delivered to the Gate-keeper, who will endorse on the back of it the quantity as will be passed by him.

The duplicate will remain in the Customs House as office record.

Contents received.

Master or Commander of the Vessel.

Appendix B.

Explanations—Shipping Bill.

1 & 2. The headings for Port, and Importer's name and address are required prominently as on the Bill of Enrry.

3. The heading 'Shipping Bill' for $\frac{\text{Indian produce}}{\text{Foreign produce}}$ to be re-exported is adapted from the simplest of those in force. In some forms 5 alternative descriptions of goods are given, namely,

(1) Warehouse or drawback goods.
(2) Foreign goods and for drawback.
(3) Goods exported under special rule of restriction.
(4) Country goods subject to duty.
(5) Country goods not subject to duty.

In the form proposed the declaration of claim at the foot of the form will suffice to show that the goods are under claim for drawback. In addition the words Drawback may be written prominently at the top of the form. For exportations from bond which are not very numerous, the words 'From Bond' and 'bonded under No. of can be added in manuscript at the top of the form. For goods exported under special restriction, whenever this occurs, the words 'Special restriction' can be written in manuscript at the top of the form. For dutiable goods a separate form may be used. With this provision for alternative cases it seems unnecessary to overload the heading in the form. The alternatives of Indian and Foreign produce are those of most importance for Statistical purposes.

4. The headings for the details of vessel and port at which goods to be discharged follow the plan adopted in the Bill of Entry. The port at which goods are to be discharged corresponds to the port at present declared, namely, the port of final discharge as far as that is known to the exporter. It will be defined in the rules proposed as the port at which goods are to be finally landed either from the vessel in which they leave the port of clearance, or, in the case of goods to be transhipped, from the vessel to which they are transferred. This can be checked as at present with the list of ports for which cargo is to be shipped given in the application for outward entry of the vessel.

5. Details of packages are distinguished from those of goods, and the columns for quantity separated from those of value for the same reason as in the Bill of Entry. A column for country of final destination is inserted.

As with the Bills of Entry, black, blue and violet ink should be used for original duplicate and triplicate (if required).

Thin paper may be used for the forms, so that the duplicates and triplicates may be prepared by carbon paper.

The warning to communicate short shipments which appears on some forms has been embodied in the instructions for making declarations in Appendix C, and is therefore omitted from the form.

Adaptation of form for Dutiable goods. The following adaptations may be made :—

(1) The words 'Free goods' may be deleted at the head of the form.
(2) The words "Shipping Bill for $\frac{\text{Indian produce}}{\text{Foreign produce to be re exported}}$ may be changed to Shipping Bill for Dutiable Goods."
(3) A column for $\frac{\text{Duty}}{\text{rate amount}}$ may be inserted in the body of the Form.
(4) The declaration of claim for drawback may be omitted.

Appendix C.

Instructions for making Declarations.

Bill of Entry.

1. Bills of Entry for goods going into consumption should be on white paper, for goods going into Bond on buff, and for goods cleared from Bond on green. The originals of the Bills of Entry should be printed in black ink, the duplicates in blue, and the triplicates (if used) in violet.

Port from which goods shipped.

2. The following instructions should be observed in writing up the forms :—

(1) In the heading, *port from which goods shipped*. Care should be taken in the case of goods on a through bill of lading to enter the port at which the through bill of lading was granted.

Description.

Description.

(2) In the column for Description in the body of the form the ordinary trade description of the goods should be given.

Quantity.

Quantity.

(3) The unit of quantity should be that shown against the class to which the goods belong in the list appended.*

When the unit is a unit of weight, it should be stated at the heading of the column for amount under Quantity whether the weight declared is gross or net. Net weight should be declared when known. Gross weight is the weight of the goods with their coverings or receptacles. Net weight is found by deducting the weight of the covering or receptacles from the gross weight.

Tariff Valuation.

Tariff Valuation.

(4) The rate in the column for Tariff Valuation in the Bill of Entry should be that shown against the goods in the Tariff schedules. Care should be taken to have the current year's schedules for reference.

Real Value.

Real Value.

(5) The columns for Real Value as defined in the Sea Customs Act should be entered even for goods for which there is a Tariff Valuation, and care must be taken to give the correct real value independently of the Tariff value. The real value is the wholesale cash price at the port of import whenever such a price is known or can be ascertained in the local market, after deducting (1) whatever trade discount is allowable according to the custom of the trade, and (2) the duty paid on importation. When no wholesale cash price is quoted in the local market, then the real value is the cost with all charges for freight, insurance, packing and landing, but not including the duty payable, at which goods can be placed on shore for delivery to the importer, less a deduction on account of trade discount according to the custom of the trade. Landing charges should be reckoned at† per cent on the real value as calculated before these charges are added in.

Country whence consigned.

Country whence consigned.

(6) The column for country whence consigned should show *the country from which the goods have come whether by land and sea or by sea only without interruption of transit save in the course of transhipment or transfer from one means of conveyance to another.* As distinguished from the Port from which shipped, this column should show the country from which the goods came before shipment, that is, from which they originally started on a continuous journey to India whether by land or sea. The following illustrations may be studied :—

No.	Course of goods.	Country to be declared as country whence consigned.
(i)	Goods sent from Switzerland by rail to Trieste and shipped immediately for India from there ; the journey being continuous.	Switzerland.
(ii)	Goods sent from Sweden on a through bill of lading to Hamburg, and transhipped thence for India.	Sweden.

* A copy of the Statistical list for Imports of Private Merchandise should be issued with the instructions.
† An all-round rate to be assessed locally.

No.	Course of goods.	Country to be declared as country whence consigned.
(iii)	Goods sent from Sweden to Hamburg, and transhipped immediately for the Indian destination; the journey being continuous though not on a through bill of lading.	Sweden.
(iv)	Goods sent from Austria to Antwerp by Canal, and shipped directly from Antwerp; the journey being continuous.	Austria.
(v)	Goods sent from Japan to Singapore, and thence to India either on a through bill of lading from Japan, or on a continuous journey though without a through bill of lading, as in the last two cases.	Japan.
(vi)	Goods of Japanese origin supplied from stock collected at Singapore.	Singapore.
(vii)	Wine of French origin supplied from a Wine Merchant's stock in the United Kingdom.	United Kingdom.
(viii)	Sugar of Austrian origin supplied from a stock collected in Germany on account of an English firm.	Germany.
(ix)	Miscellaneous goods supplied from a London firm from warehouse stock.	United Kingdom.
(x)	Miscellaneous goods ordered from a London firm but shipped from Germany and Belgium, and transhipped at London, the journey being continuous.	Germany and Belgium.

The question in each case turns on whether the journey has been continuous from the original point of departure.

3. The attention of importers is drawn to the alternative declaration at the foot of the Bill of Entry, which is to be used when they have not sufficient information of the contents and value of goods to enter these details.

Shipping Bills.

4. The Originals, Duplicates and Triplicates (if used) of Shipping Bills should be printed in black, blue and violet ink respectively like those of Bills of Entry. Separate forms are prescribed for free and dutiable goods respectively.

5. The following instructions should be observed in writing up the forms:—

Port at which goods to be discharged.

(1) In the heading 'Port at which goods to be discharged' the port should be entered at which the goods are to be finally landed from the vessel in which they leave the port of clearance; or, in the case of goods to be transhipped, from the vessel to which they are transferred. This may be regarded as the port to which freight has been paid or is payable.

Description and Quantity.

(2) The columns for *Description* and *Quantity* should be filled in according to the instructions given for filling in these columns on the Bill of Entry.

Value.

Value.

(3) In this column the Real Value as defined in the Sea Customs Act should be entered. The Real Value for exports is the wholesale cash price at the port of export whenever such a price is known or can be ascertained in the local market, after deducting whatever trade discount is allowable according to the custom of the trade. When no wholesale cash price is quoted in the local market, then the Real Value is the cost with all charges for freight, insurance, packing, etc., at which the goods can be delivered at the port prior to shipment, less a deduction on account of trade discount, if any, allowable according to the custom of the trade.

Country of Final Destination.

Country of Final destination.

(4) The country to be shown in the column for country of Final Destination on the shipping bill is *the country to which the goods are intended to pass whether by sea and land or by sea only, without interruption of transit save in the course of transhipment from one means of conveyance to another.* This corresponds to the country whence consigned for imports. The following illustrations may be studied:—

No.	Course of goods.	Country of Final Destination to be declared.
(i)	Goods shipped from India to Antwerp to be forwarded by rail or Canal to Austria, the journey being continuous.	Austria.
(ii)	Goods shipped on a through Bill of Lading to Colombo to be transhipped for Australia.	Australia.

No.	Course of goods.	Country of Final Destination to be declared.
(iii)	Goods shipped to Colombo to be transhipped immediately for Australia though not on a through Bill of Lading; the journey, however, being intended to be continuous except for the break of transhipment.	Australia.
(iv)	Goods shipped to Egypt 'for order' the final destination to be determined on arrival at Egypt.	'Egypt for orders' to be shown, and the final destination communicated when determined.
(v)	Goods shipped to London on an optional Bill of Lading, the option to be exercised on arrival at London.	'United Kingdom optional' to be shown, and final destination communicated as soon as known.
(vi)	Goods sent to Trieste, but the destination changed on arrival to Venice.	Austria will naturally be shown, but if the change of destination becomes known to the Exporter later he should communicate it.
(vii)	Goods sent to a final destination which the Exporter wishes for business reasons to conceal.	The words 'will follow' only should be entered in the column for country of Final Destination and the actual country communicated by letter to the Statistical Superintendent as early as possible.

Particular attention is drawn to the last four illustrations which are of course applicable whatever countries are concerned. As distinguished from the 'Port at which goods to be discharged' to be shown at the head of the forms the column for country of Final Destination should show the country to which the goods are intended to pass after discharge by an inland route on a continuous journey from India. In cases such as that illustrated under (vii) the Port at which goods are to be discharged as shown in the heading will be published in the Daily lists, in which the final destination in such cases will not be published.

6. When the marks on goods exported include the name of the place of final destination as 'San Francisco' or any indication of the route such as 'San Francisco *viâ* Hongkong,' these details should invariably be reproduced in entering the marks in the column for marks and numbers.

7. Exporters are reminded that under section 140 of the Sea Customs Act they are required to give notice at the Custom House within five days after the vessel's departure when goods mentioned in the shipping bill are not shipped or are relanded. Should such notice not be given, they are liable to a penalty under clause 57 of section 167 of the Sea Customs Act.

Appendix D.

Memorandum on the system of procedure to be followed in the registration and compilation of returns in the Statistical offices.

1. *The materials to be sent to the Statistical office and the stage at which they should be forwarded.*—Materials go to the Statistical offices from the chief ports in which they are situated, and from the subordinate ports. For private merchandise at the chief ports usually one copy of the document is sent, but the original, duplicate, and even triplicate, are used somewhat indiscriminately for the purpose at the different ports, whilst at Rangoon diaries written up from the documents are sent for dutiable goods and short shipments, and departmental registers for bonded goods; at Madras Import and Export Summaries accompany the documents, and practically reproduce what is written in them. From the subordinate ports returns following the forms prescribed for the Monthly returns to the Statistical Bureau are received at Calcutta, Bombay and Karachee, originals of the documents at Madras, and diaries at Rangoon. The terms original, duplicate, and triplicate do not appear to bear the same meaning at all ports, and it is, therefore, desirable to define the original as the copy for recording operations in the office, and assessing duty, when leviable; the duplicate as that used for passing the goods either through the gates, or on board ship; and the triplicate as that returned to the presenter or otherwise utilised. The original should be sent to the Statistical Office in the case of imports, and the duplicate in the case of exports. The time of despatch should follow the recommendation made in paragraphs 55 and 56 respectively of the Report. Similarly the documents submitted from out-ports to the Statistical Office at the Chief Ports should consist of the original and duplicate of the Bill of Entry and Shipping Bill respectively. In both cases the use of Customs diaries or registers or draft returns should be done away with, and the import and export summaries dispensed with.

2. *Daily Lists and other unprescribed publications.*—These are mentioned here because documents generally pass through the hands of the Daily List writers before reaching the Statistical office.

Daily Lists.

The publications include Daily Lists of Imports and Exports, Weekly Manifests, Monthly Guides and the like, which are issued locally at each port on subscription. At Calcutta, Madras and Rangoon they are prepared and published by the Custom Houses; at Bombay and Karachee by the Chambers of Commerce, whose clerks have rooms in the Custom Houses for the purpose. In Calcutta the Daily Lists are prepared in the Statistical department, at Rangoon they are prepared independently in the General department. We recommend that the compilers should be under the supervision of the Statistical Superintendent, but as a separate branch of his department. This recommendation is made because we think the preparation of these publications should be under expert control. It is, however, desirable that the compilers should be separate from the rest of the office, partly because the Daily Lists when independently prepared form a useful secondary check on the statistics, partly because certain information regarding the ultimate destination of cargoes is not intended to be communicated to them, and for this reason we recommend that they should be constituted as a separate branch of the department. We do not propose otherwise to regulate their procedure, and the changes we recommend are not intended to apply to them.

3. *Receipt and distribution of documents in the Statistical Office.*—The documents specified should be forwarded both at the chief port, and at the subordinate ports in daily batches with simple advice sheets on the model of those used in the United Kingdom. For such documents as pass through the hands of the Daily List writers on the way, the advice sheets will be sent direct from the Customs Department to the Statistical office to enable the latter to check the documents received from the Daily List section. The advice forms will specify the documents by number only, but will have certain columns to show their subsequent distribution in the Statistical office. Counterfoils to be returned as receipts will be attached to them showing the first and last numbers of the series sent. From the subordinate ports the documents dealt with each day will be despatched by post the same evening, or by the first available mail to the Statistical office as in the United Kingdom. A special clerk in each Statistical office will receive, check and distribute the documents to the posting clerks.

4. *Classification of Posting Registers.*—At present posting registers are classified on many different principles; sometimes according to the class of goods, sometimes according to the countries, sometimes according to the return for which they will be required, sometimes according to the subordinate ports from which the materials are received, or the vessel carrying the goods. In our opinion the volumes should be arranged in main divisions according to the different categories of goods, such as Private Merchandise, Government Stores, Imports for Consumption, and for Bond, etc., etc., and these main divisions should again be sub-divided into sets covering the chief port and subordinate ports, either singly or in groups. Within these sub-divisions the arrangement should be uniformly by articles in the order of the Statistical lists under their heads and sub-heads, the articles being distributed, for imports, according to countries whence shipped, according to ports under countries, and according to countries whence consigned under ports; and for exports, according to countries of final destination, and according to ports of discharge, under these countries. A suitable number of heads or sub-heads of articles should be allotted to each posting clerk, who will

make entries for these items in all the sets of registers in which they may have to appear. The proposal made in the next paragraph will facilitate this distribution, the advantages of which are that the posting clerks will be enabled by having their attention concetrated on a few articles to attain expert knowledge and especially to check variations in value at the different ports.

5. *Separate registration for the Duty returns.*—We recommend that the duty returns should be prepared independently of the trade returns. The former include Returns Nos. 15 and 16, and the monthly statement of "Gross Indian Sea and Land Customs Revenue," of which details are telegraphed in advance to the Statistical Bureau. Promptitude is required with these, and exact correspondence with the Treasury accounts; they follow also the tariff classification and not that of the Statistical list. If these are compiled either in the Treasury department, or in the departments to which they immediately pass from the latter before they are forwarded to the daily list writers, these conditions will be most satisfactorily met. The registration will take place a day earlier and the very elaborate checking and abstraction at present found necessary in the Statistical offices at some ports in the process of reconciling discrepancies will be dispensed with, at any rate until the returns have been completed. The check effected by this reconciliation can still be retained, but done at leisure and by simple methods after the returns have gone in, and as the two sets of returns will be more independently prepared it should be correspondingly more efficient. Clerks from the Statistical establishment in proportion to the labour saved can be transferred to the Cash or other department in which the duty return will be compiled. It may be observed that the returns for duty goods in the United Kingdom are prepared altogether in the Accountant and Comptroller General's branch of the London Custom House, whence abstracts for the trade returns are sent to the Statistical department. Our recommendation follows in part this precedent.

6. *Scrutiny by Posting Clerks.*—The documents should be carefully scrutinised before entry by the Posting Clerks, and any doubtful entries detected brought to the notice of the Statistical Superintendent, who should decide whether it is worth while taking steps to have it cleared up. Simple query forms with spaces for replies should be prescribed for issue in such cases whether to Customs officers or to declarants direct as the Superintendent may decide in each case.

7. *Completion of documents, correction of errors, etc.*—Documents containing incomplete declarations such as those affecting shipments 'for orders,' or on optional bills of lading and the like should be provisionally entered and separately filed. To complete them reminders in some simple form should be issued a week before the close of each month. If the replies are received before the accounts for the month containing the provisional entries are closed, the latter will be corrected; otherwise the correction will appear in the ensuing month as suggested below. The method of making corrections adopted in the United Kingdom is on a running account system: errors occurring in the entries relating to one month are corrected by addition or deduction against the entries in the month in which the corrections are communicated. This saves the communication of errata, and effects an adjustment which is sufficiently correct for all practical purposes. We have proposed that the same method should be adopted in India for all items completed or corrected in the course of the year in which a difference of R5,000 or less in value is involved. All corrections, however, made after the close of the year and relating to the past year's figures, should be communicated as at present.

8. *Forms and Procedure in Registration and Compilation.*—The stages in the Compilation of the General Import and Export table returns should be three in number, the posting, the abstraction according to chief and subordinate Indian ports, and the entry of the draft copy of the monthly return to be sent to the Statistical Bureau. Intermediate abstractions which are somewhat unnecessarily multiplied at present should be dispensed with as far as possible, and totals transferred direct from one set of registers to the next.

Posting register forms should be simplified, and unnecessary information eliminated. At present different forms of these registers are used at all ports, and at some they are antiquated and ill-adapted for the purposes required, so that entries have to be made in them regardless of the printed headings, whilst practices have crept in of registering the names of importers, and vessels, and sometimes other details which appear superfluous for statistical purposes, and can be ascertained from Customs registers or records if required for other reasons. Simple forms should be prescribed like those in force in the United Kingdom, to which the Madras and Karachee registers alone approximate. The essential columns are for (1) Date and number of documents, (2)* Quantity, (3) Value, and (4) Duty (for dutiable goods). These will take the place of 8 or 10 separate columns in some of the existing forms.

* This column will be doubled to meet the case of goods described in more than one denomination.

The Port abstract registers should show the ports vertically, and the totals for the articles to which the page relates horizontally; the descriptions of articles should follow those in the monthly returns for imports or exports. The draft return should be entered from the page totals in this register. Where there are few out-ports to record as at Calcutta and Rangoon the draft return can be combined with the Port abstract register, by printing the names of articles vertically, and having separate sets of columns horizontally for each port.

All intermediate abstraction as of totalling details for foreign ports under countries, or for additional sub-heads under those recognised in the returns, or to arrive at totals for quantities landed and quantities cleared in the returns, and the like should be done as far as possible on the last page for the month of the main posting register concerned. A considerable number of unnecessarily complicated abstractions will, we believe, be thus swept away. Progressive totals

should be made in all the registers at suitable intervals throughout the month. The monthly accounts will close with the documents received on the morning of the last day of each month.

9. *Compilation of Miscellaneous returns.*—For the Miscellaneous Returns of Refunds and Drawbacks, Goods remaining in Bond, etc., and for those of Navigation, statements will be received from the subordinate ports, and the Customs departmental registers at the chief port utilised for compilation as in many cases at present.

10. *Supervision and Check.*—There are three means of check (1) by examination of the actual entry or total, (2) by working up the results separately, and seeing if they agree, (3) by comparing details or results with a record independently made. All three are indifferently in use at the different ports. For the first the examination is sometimes carried out by a fellow clerk of the same status, sometimes by special examiners, and sometimes, but to a necessarily limited extent, by the responsible head of the office. For the second and third there are great variations in practice. On the whole there is no very definite system, and it is questionable how far this very important task is efficiently performed at many of the ports :—

(1) Comparison by a fellow clerk should be replaced by the selection in each office of experienced and reliable clerks as examiners, who should be required to verify all totals, and a certain percentage of entries in detail. They should mark the entries tested, and the Superintendent of the office will again verify a percentage of these to check the examiner's work, in addition to his examination of independent entries. For Imports the Posting clerks should be required to go over all their entries made from the originals with the duplictaes when received later, and the examiner should test from the latter. As a check on values the examiners and Superintendents should regularly glance down the columns to detect any want of relation between quantities and values. This has been found a most useful check in the United Kingdom.

(2) The check by comparing results arrived at in different ways is useful in verifying totals, provided the process is not too elaborate; thus the total of a return arrived at by adding the totals of each class of articles can be checked by adding the totals for countries independently, whilst horizontal totals in a register must agree with vertical, etc. This check should be continued in certain cases, but its application should be limited.

(3) The independent records with which results may be compared are chiefly (1) for dutiable goods, the registers kept for the duty returns, and (2) the Daily Lists and other Custom House publications. The advantage of the comparison is that it is a reciprocal check on both compilations. At present it is done in some cases daily for the Duty returns ; this appears to be unnecessary and it should suffice if the results are reconciled once a month after they have gone in. The comparison with the Daily List is not necessary if there is an effective comparison with the original documents, which latter is more important, although more troublesome. If therefore the comparison with the Daily List is continued, it should supplement, but not replace, the comparison with the original documents.

The important check on the receipt and disposal of documents to see that all are ultimately brought to account should be carried out on the advice slips received with them. At some ports at present it is omitted altogether.

To economise labour in checking, the Superintendents should be required to keep records of each clerk's work as shown by the mistakes detected, and the extent to which each individual's work is tested should be adjusted accordingly.

11. *Annual Abstracts and Ledgers.*—The chief portion of the task of the local offices in supplying the Statistical Bureau with materials is completed when the monthly returns are submitted. But materials have to be compiled for the Provincial Annual Statements, and a record has to be maintained in detail of all trade for the year in order to supply any information that may be especially applied for. These requirements are not very fully or satisfactorily met by the many different forms at present in use. We think that two sets of annual records are required for the purposes indicated, the first called Annual Abstracts, to be compiled from the monthly returns submitted, showing the items vertically as in the returns, and the figures for each month horizontally, with arrangements for progressive totalling; and the second called Annual Ledgers, to be written up from the posting registers showing the totals for each month under all the detailed heads of the latter. This register will be paged by articles, by countries, by ports under countries, and by countries whence consigned under ports, and will show separately for each sub-head locally registered the quantity and value for each month against the chief Indian port and each subordinate port, the months being printed vertically and the ports horizontally. This register will be written up monthly and will form an immediate means of reference for all information the local offices are in a position to give. The reconciliation of its totals with those in the Annual Abstracts will afford an effective check on the compilation of both.

The annual accounts will close like those of each month with the documents received in the morning of the last day of the year.

Appendix E.

Note on the system of collecting and tabulating the Inland Trade Statistics.

The main feature of the system of Inland Trade registration is the division of the entire net-work of railway communications into blocks corresponding, with certain exceptions, with the provincial boundaries. The railways within a province constitute a "block" and the trade registered is the trade which comes into, or goes out of, each block by rail, exclusive of passing traffic. In the provinces of Sind, Bombay and Bengal the chief seaport town is a distinct block or separate unit of registration, and in Madras eight seaports form a single principal block.

The Block-system.

At present there are in all 15 principal blocks, namely, eight blocks representing the British Provinces—Assam, Bengal, United Provinces, Panjab, Sind, Central Provinces and Berar, Bombay, and Madras; four representing the principal Port-towns—Calcutta, Bombay, Karachi, and Madras seaports; and three representing Native States—Rajputana and Central India, the Nizam's Territory, and Mysore. Burma does not at present come within the general scheme of Inland Trade registration.

Number of Principal or External Blocks.

The British Provinces, Sind excepted, are sub-divided into internal or minor blocks on the same plan, and each of the eight seaports of Madras is an internal block of the principal block "Madras seaports." The Native States have no internal blocks. The formation of the blocks is not on a uniform principle; in some cases their boundaries follow administrative divisions, while in others they are determined by geographical or other considerations.

Number of Internal Blocks.

The work of registration is entrusted to the principal Railway Audit Offices which register the goods carried for delivery to consignees on their own lines or passing over their lines for delivery on connected lines.

Registration.

These Railways register (1) the trade between the internal blocks of a province and (2) the trade between the internal blocks of a province and the internal blocks of other provinces. Arrangements for the registration and supply of (1) are left to provincial offices. For the registration and supply of (2) certain lists known as appendices A and B were prescribed and are used by the registering offices. A shows by what audit offices the rail-borne trade of each province with external blocks should be registered, and B the returns to be supplied by railway registering offices and the offices to which they should be furnished. There are also two alphabetical lists prescribed for the guidance of the registering offices:—

(i) List of railway stations showing the different railways to which they belong, the internal blocks of a province and the provinces in which they are situated.

(ii) List of articles showing their classification, to which are added the rates per cent to be deducted from the gross actual weight on account of packing.

The required information is collected from railway invoices which, among other particulars, show the description of goods, the station from which they are sent and at which they are received, and their gross actual weights.

The returns prepared in the provincial offices contain three principal statements showing: I the trade of a province with other provinces; II the trade of the internal blocks of a province with other provinces; and III the trade between the internal blocks of a province. Provincial officers receive from the different Audit offices statements II and III, and then combine them and prepare statement I. In the case of the maritime provinces statement I is based on statements II and III, as in these provinces the statement includes local trade between the province and its chief port, as well as the external trade of both with other provinces; in the case of the non-maritime provinces it is based on statement II only.

Preparation of Provincial returns.

In some provinces the river-borne trade is also registered and included in the Inland Trade returns. Such trade exists between—

River-borne trade.

Bengal and Assam,
Bengal and United Provinces,
United Provinces and Assam,
Panjab and Sind.

The river-borne trade represents the trade carried by country boats, as well as the trade carried by inland steamers. The forms in which the trade is registered are similar to those used for the registration of the rail-borne trade. The boat traffic is registered at certain selected river stations by clerks who collect the required information from the boatmen, and forward the returns to the provincial officers; that carried by steamers is registered by the steamer agents or by clerks from provincial offices who extract the information from the invoices recorded in the offices of the steamer companies. The trade carried partly by rail and partly by

river, when through booked and carried by steamers running in connection with railways, is recorded by the railway Audit offices concerned.

How values are assigned.

As the railway and steamer invoices do not contain figures of value the returns prepared by the Audit offices contain only figures of quantity in maunds. Statement I which the provincial offices forward to the Statistical Department each quarter in manuscript also contain only figures of quantity. The figures of value which appear in the annual provincial returns are assigned by the provincial offices. The price of each article is ascertained by the provincial offices in accordance with rules laid down by the Government of India from time to time, and rates are fixed every quarter except in the case of certain articles such as "other grains," "other dyes," "other oils," etc., for which conventional value rates have been fixed once for all. The quantity of each article in each quarter is multiplied by the value rate for that quarter, and the sum of the values thus obtained for the four quarters forms the value for the year. The value rates fixed by a province are adopted for valuing the exports of that province, as also its trade with the Native States; for valuing the imports the rates fixed by the exporting provinces are adopted. In order to arrive at these values provincial offices interchange lists of value rates every quarter.

India accounts how compiled.

The accounts for India of the Inland Trade are compiled from the manuscript statement I of the provincial quarterly returns. As the Native States furnish no returns the trade between one Native State and another is not ascertainable. The trade between those States and British Provinces is however obtained thus—the imports into the provinces represent the exports from the Native States and the exports from the provinces represent imports into Native States.

The accounts for India both quarterly and annual contain only figures of quantity. There are eight tables in the quarterly accounts and nine in the annual. In the quarterly accounts three years' figures for the quarter, as also the progressive figures are stated. Table I shows the total trade of each province in merchandise; table II the trade of each province in treasure (gold and silver separately); tables III and IV the trade of certain provinces in principal articles; and tables V to VIII the trade of Calcutta and Bombay port in principal articles. The annual accounts are compiled from the progressive figures of the accounts for the 4th quarter and each issue exhibits statistics for five years. The annual accounts contain in addition to the tables in the quarterly accounts a table giving a general view of the trade in principal articles by allotting to each article a separate page on which the blocks of departure and arrival are both shown.

Appendix F.

Note on the system of registration of the External Land Trade of British India.

Agency employed.

The Agency proposed by the Government of India on the report of the conference held at Allahabad in 1875 for the registration of the external land trade of the country was by means of district posts to be located on the principal thoroughfares of trade on or near the frontier—the arrangement for the location of the posts being left to each Local Government. The mode of registering trade at the district posts is also described in that report, and is briefly as follows—

Mode of registration.

A statistical writer with sometimes an attendant capable of relieving him, is located at each post. This person is supplied with a list of the articles which he is required to register, and with forms to be observed in registering the traffic. As a consignment of goods passes he enters in his day-book the weight of each description of goods—

(1) from the invoice, if there is one, or

(2) from the statement of the person in charge, or

(3) by counting the number of vehicles or animals carrying the goods, and multiplying them by the quantity of an average load, according to a table supplied by the Deputy Commissioner.

In the last case, the number of vehicles, etc., is also recorded.

The statistical writer has nothing to do with the valuation of such articles of commerce as do not vary greatly in value, *e.g.*, cotton and cotton goods, grains of all kinds, skins, metals, oils, salts, seeds, etc. These articles are valued by the Deputy Commissioner according to tariff values. It was considered necessary to leave as little as possible to the discretion of the statistical writer in the matter of valuation. Miscellaneous articles, the value of which cannot be fixed according to any scale of general application, are of necessity valued by the statistical writer, the value being ascertained—

(1) from the invoice, if there is one containing values, or

(2) from the person in charge.

Deputy Commissioners (or other inspecting officers) are expected carefully to scrutinize the values thus entered by the statistical writers.

The contents of the day-book are abstracted by the statistical writer in a ledger, the consignments of goods of the same description being brought together and added up from time to time. From this ledger the statistical writer compiles the statements which are forwarded quarterly or monthly to the District Officer, or in some provinces the Director of Land Records who embodies the returns received from each post in a statement for the province.

Provincial arrangements.

The provincial arrangements by which the registration of this trade is carried on will now be explained in detail for each province.

Sind and British Baluchistan.

The province of Sind and British Baluchistan now registers the traffic by land with the outlying foreign territories of:—

Afghanistan,
Baluchistan, and
Seistan.

Trade where registered. B.

The trade is carried on partly by rail and partly by road and is registered at:—

Chaman and Kila Abdulah (Railway stations)
Samungli, Mianghundi, Nushki, and Miran;

under the supervision of the Huzur Deputy Collector of Karachi, the Political Agent, Quetta, the Political Agent, Chagai, and the Examiner of Accounts, North Western Railway, Lahore. The returns are made to the Chief Collector of Customs, Karachi, and this officer combines all the returns into consolidated tables of Imports and Exports and transmits them to the Statistical Department.

How divided.

Afghanistan.—This trade is now registered into two divisions (*a*) Northern and Eastern Afghanistan (including Kabul and Ghazni), and (*b*) Southern and Western Afghanistan (including Kandahar and Herat).

Relative value of the trade.

The trade of Northern and Eastern Afghanistan with Sind and British Baluchistan is comparatively small; it is carried by road and is registered at Chaman under the supervision of the Political Agent, Quetta. The bulk of the trade carried on is that with Southern and Northern Afghanistan. This trade comes and goes from and to Kandahar and the regions beyond, and is registered under the supervision of the Examiner of Accounts, North-Western Railway, at the Chaman and Killa Abdullah Railway stations, where it takes and leaves the rail. About a fourth of the trade with Kandahar and the regions beyond is also carried by

road only and the registration is likewise effected at Chaman, but is supervised by the Political Agent, Quetta. Some of the road traffic with Afghanistan also passes the Nushki route where it is registered by the Political Assistant, Chagai.

Baluchistan.—This trade represents the Imports and Exports from the Kelat and Lus Bela territories.

There are three blocks in Kelat, *viz.*, Ournak, Nal, and Wad, and other minor towns, among which the trade in distributed. The traffic with the former two is carried on, by the Rajroad with Karachi and is registered at Miran under the supervision of the Collector of Karachi. Whilst the traffic from the minor towns passes from Nushki to Quetta and *vice versâ* and is registered at Samungli and Mianghundi under the supervision of the Political Assistant, Quetta.

There are four blocks in the Lus Bela territory, *viz.*, Sonmiani, Utal, Belo, and minor towns.

The whole of this trade is registered at Mirar under the supervision of the Collector of Karachi.

Seistan.—The trade with Seistan is carried on by the Nushki-Quetta route and is registered at Nushki under the supervision of the Political Assistant, Chagai.

Method of assigning values in Sind and British Baluchistan.

As to the method of valuing the articles which enter into the frontier trade of Sind and British Baluchistan, references were made to these offices on the subject in 1901, and the replies received from them are summarised below :—

(1) The Huzur Deputy Collector, Karachi, states, that the values entered in the returns supplied by him are obtained from the owners or carriers of the goods in transit.

(2) The Political Agent, Quetta, states that the goods passing *viâ* the Chaman route are valued according to the actual prices at which similar articles are sold in the Chaman market. The values of the articles entered in the trade returns of Killa Abdulla, Mianghundi, and Samungli are shown as stated by the owners and carriers thereof. In cases in which the values cannot thus be obtained they are calculated according to the current market rates.

(3) The Examiner of Accounts, North-Western Railway, Lahore, states that the values of the articles entered in the returns prepared in his office are obtained from the railway invoices. When the values are not stated in the invoices, they are worked out in his office according to the rates published in the *Bombay Gazette* or in the quarterly lists of value rates prepared for the report on the rail and river-borne trade of Sind.

PANJAB.

Since the formation of the North-West Frontier Province in 1901, the Panjab registers trade with—

(1) Kabul (through Dera Ghazi Khan only) ;
(2) Kashmir (excluding trade through Hazara) ;
(3) Ladakh ; and
(4) Chinese Tibet.

(1) *Kabul.*—As regards Kabul, the trade so far as the Panjab is concerned is now limited to that registered at the single post of Khar in the Dera Ghazi Khan District. The continued decline in the trade is ascribed to the waning popularity of the route *viâ* Khar in consequence of the opening out of the Chunar Khel Dhana route through Dera Ismael Khan.

(2) *Kashmir.*—Most of the external land trade of the Panjab is with this State. The trade is registered on the following routes :—

Rawalpindi—
(*a*) The Murree-Kohála cart-road, registered at Murree, catches the Srinagar trade ;
(*b*) The Kahúta Ferry route, registered at Lachman Ferry, catches the Panch trade.

Jhelum—
Routes cross, and trade is registered at the following ferries :—Dangrot, Mangla, Gatalian, Pind Ratwal.

Gujrat—
Trade was registered on the main roads at Gujrat and Daulatnagar and on the border at Channi, but, since April 1903, the North-Western Railway stations of Gujrat, Lala Musa, Karian and Kangala have been substituted.

Sialkot—
(*a*) By the Sailkot-Jammu Railway ;
(*b*) on the main roads at Daluwali, Salehpur, and Zafarwal.

Gurdaspur—
On the main roads at Sukho-Chak, Dandot, Basuli, Marot,

of these routes the Murree-Kohála road takes the largest share of traffic, and carries most of the trade described as Central Asian. The Kahúta road is largely used by traffic for Panch, while the Gujrat and Sialkot routes carry for the most part traffic to Jammu. The Jhelum routes seem to take purely local traffic. It may be mentioned also that Gujrat and Jhelum trade almost entirely with the adjacent districts of Kashmir, and even the trade of the Gurdaspur, Sialkot, and Rawalpindi districts does not, as a rule, go beyond Srinagar, as Yarkand, and Ladakh

-traders seem to prefer the Kulu route, which is probably shorter than the route through the Kashmir Valley.

(3) *Ladakh.*—The trade with Ladakh is that which passes through the Kulu Sub-division of the Kangra district and is registered by the Assistant Commissioner of Kulu. In Kulu there is one registration post at Sultanpur. This place is twelve marches from the British Frontier; but the country traversed is neither populous nor rich. The route from Simla to Leh is a long and difficult one and will never be a rival to the Kashmir and Kulu routes.

(4) *Chinese Tibet.*—This trade is registered where the Hindustani Tibet road crosses the Sutlej, at Wangtu, by the Deputy Commissioner, Simla. It has lately been reported that this post has really been maintained at Nachor (see report for 1900-1901).

The commercial capital of Western Chinese Tibet is Gartok. Rudokh is also a place of importance in connection with the trade and goods are also imported from and exported to other places of minor importance. The trade post at Wangtu (or Nachor) on the Sutlej is a long way from the British Frontier and no doubt some trade escapes record; but the whole commerce of these regions is trifling and further the country between Wangtu and the extreme point of British territory is mountainous and poor The routes into Tibet appear to be three in number, passing through the following parganas of Bashar, *viz.*, Inkpa Bhitarla, Tukpa Bahsla, and Ghirya. On the first route are three passes—Kiobrang, Sacha and Sholarang; on the second are Chagarghati or Baspa; and on the third Shipki and Manirang.

For further particulars as to principal trade routes leading from foreign territory to British registration posts, Appendix No. III of the report of the external land trade of the Panjab for 1897-98 may be referred to. This list dealing as it does with routes passing through a vast extent of independent territory and based necessarily on the information given by traders themselves, does not pretend to be complete. Local authorities, it is said, have, however, in some cases, bestowed a considerable amount of careful and minute enquiry on the matter, and the results obtained have been carefully collected and checked with the lists of routes published from time to time in previous reports.

As to the method by which values are assigned to the articles of the frointier trade of the Panjab, the Financial Commissioner explained in 1901 that (briefly) the value for articles to which a tariff value per maund can be assigned are calculated in the offices of the Deputy Commissioner or other officer charged with the supervision of the statistics, and are based on the monthly prices current in the district. The values of the commodities commonly reckoned by tale or the value of which cannot be calculated by the tariff are ascertained by the registering clerks at the trade posts from traders.

Method of assigning values in the Panjab.

As to the difficulties and shortcomings in the system, the Financial Commissioner's report for 1900-01 may be quoted.

"Posts appear to have been duly inspected in most cases by the officer in charge, sometimes the Revenue Extra-Assistant Commissioner more often the Tahsildar; but many of these posts are in remote places difficult of access, and anything like constant inspection is an impossibility. It is, therefore, only reasonable to believe that a good deal of trade escapes registration through the indifference of the registering mohurirs. This coupled with the fact that the system of computing weights and values is necessarily very rough, impairs to some extent the value of these returns. In spite of this, however, it is remarkable how steadily the registered figures follow known causes. It may then be fairly concluded that in spite of a rough method of calculation, and the occasional negligence of registering officials, these returns are sufficiently indicative of the real value, bulk and movements of trade to be of practical use."

NORTH-WEST FRONTIER PROVINCE.

Statistics are kept in this province of the entire import and export trade with—

(1) Tirah, (2) Bajaur, and (3) Boner;

(4) of all the Kabul trade except the small portion that passes through the Dera Ghazi Khan District of the Panjab; and

(5) of that portion of the Kashmir trade that passes through Hazara (the rest being registered in the Panjab).

The work is under the supervision of the local officers and the Revenue and Financial Secretary to the Chief Commissioner, in whose office the combined statements are prepared for the whole province.

Tirah.—This trade, which is unimportant, is registered in Peshawar and Kohat. There are several routes leading into Tirah from Kohat, traffic on which is registered at the Naryab and Kohat posts. A certain, though minor, quantity of trade also goes to and from Peshawar, part of which is registered at the Burj Hari Singh trade post.

The trade routes are given in detail in Appendix III to the Land Trade Report of the Panjab for 1897-98.

Bajaur.—The trade passes Hazara, Peshawar, and Malakand, it includes also the territories of Dir and Swat. The expansion of this trade is largely attributed to the opening of the Nowshera-Dargai Railway.

Boner.—This trade passes through Peshawar, it was up to 1900-1901 included with the Bajan trade.

Kabul.—This trade passes through Peshawar, Kohat, Dera Ismael Khan, Tochi, and Wana and is registered at—

Peshawar *viâ* the Khyber route, at Burj Hari Singh. The Partana and the Michi routes at Darbangi. The Shabkadar route at Bakshi.

Kohat.—The route to Khost and to Kurram at Thal. The Tirwani-Kurram route at Naryab.

Dera Ismael Khan.—*Viâ* the Chunar Khel Dhana Pass registered at Domandi; *viâ* the Zao Pass at Zarkanni; *viâ* the Gomal at Khajuri Kach.

Tochi.—Trade is registered at Saidgi in the Tochi Valley.

Wana.—Trade is registered at Kachjuri Kuch.

Kashmir.—The trade which passes through the Hazara District only is registerad in the North-West Frontier Province, the bulk of the trade is carried on with the Panjab direct through Rawalpindi, Gujrat, and Sialkot.

Method of assigning values in the North-West Frontier Province.

The method of assigning values is that described in the notes on the Panjab Frontier Trade, and like the Panjab no absolute accuracy can be claimed for the results obtained from the registration of the trade generally. The solitary position of many of the posts, the class of mohurrir employed and the temptation to submit merely fictitious returns if close supervision is not exercised are enumerated among the difficulties experienced in the work of registration.

United Provinces.

The only foreign countries with which these provinces trade directly are Tibet and Nepal.

The traffic with Tibet which is of comparatively small extent and value amounts to about ten to twelve lakhs a year. It is registered at five posts maintained in the Garhwal and Almora Districts. They are:—

Garhwal	Jangla. Pondu Kesar. Japoban Bhomgra.	Almora	Lilam. Darchula.

The trade with Nepal is important and amounts to over a crore and a half of rupees annually. It comprises ordinarily about 95 per cent of the total external trade of these provinces.

The character of the traffic with Nepal differs considerably from that transacted with Tibet. Nepal has a strip of land of uncommon fertility just at the foot of the hills, which not only supplies the wants of its people, but enables them to export a large quantity of agricultural and forest produce to these provinces. But the trade centres and routes are said to be at the mercy of arbitrary tariffs and are liable to executive interference

About three years ago a general re-allocation of the frontier registering posts, found necessary owing to railway extensions to the border of Nepal, was settled by the Director of Land Records in communication with the District Officers concerned. Minor changes have since been made and the trade is now registered at a cordon of 33 posts kept up along the frontier in the districts of Almora, Pilibit, Kheri, Bahraich, Gonda, Basti, and Gorakpur. The following is the list of the posts:—

Almora	1. Tanakpur.	Gonda	17. Mokhompur or Sograpur. 18. Tulshipur.
Pilibit	2. Newria Hasanpur. 3. Madho Tanda. 4. Mahap. 5. Puranpur.	Basti	19. Marui. 20. Sarahwaghat. 21. Sohas. 22. Lodwa. 23. Lotan. 24. Mangarh. 25. Kakrahwa Bazar.
Kheri	6. Sohila. 7. Singhai. 8. Ramnagar. 9. Chaudan Chauki (Railway station.)	Gorakpur	26. Jogiabari. 27. Mantauwan. 28. Daoghati. 29. Baitulia. 30. Thunthibari. 31. Kharkhori. 32. Lackhimpur. 33. Bhagwanpur.
Bahraich	10. Sujauli (Railway station.) 11. Katghar. 12. Babaganj. 13. Jamanha. 14. Bichia (Railway station.) 15. Bharathapur. 16. Ketarniaghat.		

The original returns are combined by the Department of Land Records and Agriculture in a general statement which is sent to the Statistical Office. The work is done at a total cost of something over six thousand rupees a year. The registration on the Nepal frontier is inspected by the Inspectors attached to the Provincial Agricultural Department and that on the Tibet frontier by the District Officers. The posts in the hills, especially those on the Tibet frontier, are however said to be too remote from the plains for departmental inspection except at a prohibitive cost.

The trade with Tibet continues to be transacted in a primitive fashion; the system of barter still prevails, while sheep and goats are the means of conveyance along the steep hill paths which form the only means of communication. The difficulties and expense of transport

hinder the development of the trade with Tibet, and fully account for its stationary character. The principal traders are Bhotias, or the residents of Bhot, a territory which may be said to comprise the valleys and lower spurs of the snow-topped Himalayas. These Bhotias from November to May or June descend into the lower portions of the hills to collect articles of Indian produce and manufacture, fixing their head-quarters either in some valley within a few miles of the borders of Bhot, or at one of the main marts, such as Tanakpur, at the base of the hills. During the rest of the year their women folk and a few of the men live in Bhot cultivating their fields, while the majority of the men proceed into Tibet as soon as the passes open. The difficulties of transport in the hills make the variations in the price of grains and similar articles very great even between places situated within comparatively short distance of each other.

Method of assigning values in the United Provinces.

The following is the method by which values are assigned to the articles in the frontier trade of these provinces.

Value rates are furnished each month by the District officers of all frontier districts. These are supplemented by value lists which are furnished each month by traffic registration clerks in respect of the unspecified heads "Other kinds" and miscellaneous articles, the price of which is not returned by the District officers. For a few heads, *e.g.*, all other articles of merchandise, the rates have been fixed once for all. The value rates so obtained monthly are multiplied into the quantities of each article in that month. The product is the value of articles shown in the monthly statement. For the annual report the monthly values are summed up and the total for the twelve months is shown in the report.

BENGAL.

The system of registration introduced in Bengal from 1879 to obtain a record of the frontier trade with Nepal, Sikkim, Bhutan, and later on with Tibet, is by means of a cordon of stations, which now number 43, situated on all the recognized principal routes of traffic between Champaran and Jalpaiguri.

Nature of trade.

Except with Nepal, the trade is insignificant. With Tibet commercial intercourse is still of the slightest, while the trade with Sikkim and Bhutan is also trifling. The trade with Nepal constitutes nine-tenths of the whole trade carried across the frontiers of Bengal; much of the trade with Nepal is carried by rail to and from sevaral localities in and near the Terai, whence is imported the rice and paddy which form the principal import from Nepal into Bengal. The export trade consists largely of cotton yarn and piece goods.

The several trade routes on which the registration is effected are detailed below :—

Champaran.—There are five stations established in this district for the purpose of registering the Nepal trade, *viz.*:—

1. Tribenighat.
2. Raksaul.
3. Adapur.
4. Chauradana.
5. Ghorasan.

On the west the first frontier station is at Tribenighat, on the river Gunduck, which is one of the chief thoroughfares in this part.

Muzaffarpur.—There are also five stations in this district for the purpose of registering the Nepal trade, *viz.*:—

1. Bairagnia (20 miles north-west of Sitamari.)
2. Majorganj (15 miles north-west.)
3. Sonbarsa (20 miles north.)
4. Bela (27 miles north-east.)
5. Sursaud (17 miles north-east.)

It is reported that numerous as the marts are on both sides of the frontier, and scattered as the traffic becomes after reaching this side, the number of points where the great body of the traffic crosses the frontier line is small.

Darbhanga.—The number of registration stations established in this district is seven. All catch the Nepal trade. They are :—

1. Madhwapur (since removed to Basuki Behari from 1st March 1904.)
2. Hatwari.
3. Jainagar.
4. Khatawna.
5. Sidhap.
6. Phulparas.
7. Jhitki.

It is said that there are several places along the frontier where there are gaps in the frontier hedge, and where most of the carts crossing either backwards or forwards collect. The two great points of attraction are Darbhanga and Muzaffarpur. The river Tiljoya, which forms the eastern boundary of the sub-division, and which separates it from north Bhagalpur, effectually checks any large amount of traffic going east The boundary on the western side prevents no such obstacle, and much of the traffic crosses the western boundary at several points.

Bhagalpur.—The registering posts opened in this district to catch the Nepal trade also are :—

1. Kaudauli.
2. Panchpandaria.
3. Birpur.

The two stations Kaudauli and Birpur are situated at the two extremities of the boundary line between Bhagalpur and Nepal, and Panchpandria lies half way between them. Between these points there are cart tracks crossing the frontier at every half mile. No one track is said to be more important than the other, so that whilst, on the one hand, it would be quite impossible on the ground of expense alone to keep up a traffic registration office at each one, on the other hand, no one of these places is sufficiently important to warrant its being singled out from the rest for the purposes of traffic registration.

Purnea.—The Nepal trade is also intercepted at eleven stations in this district, *viz.* :—

1. Pathardewa.	6. Korhabarihat.
2. Kusumbha.	7. Gandharbadanga.
3. Mirganj.	8. Teragach.
4. Koari.	9. Bhatgaon.
5. Pahara.	10. Dhursa.

11. Panthamari.

Darjeeling.—The posts in this district number 8 :—

1. Sukiapukri.	5. Ranjit-river.
2. Karjulia.	6. Pedang.
3. Siliguri.	7. Laba.
4. Ranjit.	8. Singla.

The first three catch the Nepal trade only. At Siliguri the registration is made by the Eastern Bengal State Railway, from which office the returns are received. The Ranjit post registers, in addition to the Nepal trade, that portion of the Sikkim trade which passes that way; while the Ranjit River post registers only trade to and from Sikkim. Pedang and Laba register Sikkim and Bhutan trade. And the Singla post intercepts some of the Nepal and some of the Sikkim trade.

Jalpaiguri.—The stations in this district are :—

Buxa.
Hantupura
Ambari.

These stations record only the trade with Bhutan, the two last named are kept open for five months only of the year owing to the rains. The station of Ambari is in a corner of Buxa sub-division, above 20 miles from Jalpaiguri. Considerable traffic passes upwards and downwards through Buxa, which is the main passage into Bhutan. The second passage of importance is by Bala dooar, near which is the traffic registering station of Hantupara

How monthly statements are compiled.

The registration of the trade is done, as already stated, by moharrirs under the supervision of District Officers, who send their returns monthly in the prescribed forms to the Statistical Office. From those returns are compiled monthly statements for Bengal.

Tibet trade.

For the Tibet trade there is one station only at Yatung which is under the control of the Chinese Commissioner of Customs. Special returns are made to the Political Agent at Sikkim by the Assistant Commissioner at Yatung. The import trade from Tibet consists for the most part of raw wool.

Method of assigning values in Bengal.

The method by which values are assigned to the articles in the frontier trade of Bengal may be briefly stated thus :—

Value rates are obtained monthly from certain frontier districts, and these are supplemented in the case of certain articles by the prices entered in the half-monthly statements of the wholesale prices published in the *Calcutta Gazette*. The value rates so obtained monthly are mutiplied by the quantity of each article in that month.

ASSAM.

The foreign tribes and countries with which a trading intercourse is maintained across the frontier of this province are :—

(1) Bhutan.	(4) Abor, Naga, and Khamti tribes.
(2) Towang.	(5) Manipur.
(3) Aka and Dafla tribes.	(6) Hill Tipperah.

This trade, as might be expected from the poverty and uncivilised condition of nearly all the border tribes, is insignificant in value, and very limited in extent. It is in a large degree confined to transactions at the annual fairs held in the vicinity of the border, or at the different bazars which have been established beyond the border—an account of the different fairs held in the province is given further on.

Statistics are obtained partly by the agency of the frontier tahsildars, mauzadars, and the police, as owing to the extreme insignificance of the trade, the expense of maintaining accurate means of registration would be excessive in comparison with the value of the results.

The returns are therefore merely approximations to the truth. There are, however, 4 regular registering stations opened:—

(1) at Jirighat in Cachar, where the trade with Manipur is registered;
(2) at Mao thana on the Golaghat Manipur cart-road to register the trade between Manipur and Kohima in the Naga Hills and the Assam Valley;
(3) in Sylhet at Muchikandi } to register the trade with Hill Tipperah.
(4) " " " Noakhali }

The work is under the control and supervision of the Provincial Director of Land Records who sends to the Statistical Office combined monthly statements for the province.

Bhutan.—The trade with Bhutan is confined to the districts of Goalpara, Kamrup, and Darrang. The routes by which the Bhutias descend are the Bijni, Sidli, Ripur, and Guma Duars leading into Goalpara, the Subankhata and Daranga passes leading into Kamrup, and the Lakhi pass leading into Darrang. The transactions are registered by the frontier mauzadars and tahsildars at stations selected for the purpose, and at the different fairs mentioned later on.

Towang.—The trade with Towang is transacted at the Udalguri and Daimara fairs on the borders of the district of Darrang, and is of small importance.

Aka and Dafla tribes.—The trade with Aka and Dafla tribes is carried on with the districts of Darrang and Lakhimpur.

Abor, Naga, and Khamti tribes.—Trade with the inhabitants of these hill tribes is almost confined to the district of Lakhimpur.

Manipur.—The trade with Manipur which constitutes about 35 per cent of the total frontier trade of the province is registered at Jirighat in the Cachar district and at Mao thana on the Golaghat-Manipur cart-road. The principal imports are cattle, caoutchouc, canes and rattans, timber, bamboos, and husked rice and the exports are cotton yarn and piece-goods, mineral oils, dried-fish and betelnuts.

Hill Tipperah.—The most important foreign trade of the province is still that which is carried on between Hill Tipperah and the neighbouring district of Sylhet. It constitutes on an average about 45 per cent of the total trade and is registered at Muchikandi and Maulvie Bazar. The principal imports are timber, bamboos, canes and rattans, raw-cotton, and til, and the exports cotton piece-goods, brass and copper utensils, dried fish, salt and tobacco.

Method of assigning values in Assam.

The method by which values are assigned to the articles in the frontier trade of Assam is briefly stated thus:—

According to standing orders figures of all articles, excepting a few for which value only has to be registered have to be filled in by the offices of the Deputy Commissioners from the prices current and other available sources of information. But the method actually followed is, as reported in 1901, that values are assigned by the registering clerks in some places and by the nazir of the sub-division in other places, or the mauzadars, or police, as the case may be, after local inquiry of the traders.

Fairs as trade centres.

As the bulk of the commercial dealings with the wild tribes of the northern border of Assam is carried on at fairs, a brief account of them will not be out of place.

The fairs are held annually near the Bhutan and Tibet frontiers at Darranga and Subankhata in Kamrup, and at Udalguri and Ghagrapara in Darrang.

The Darranga and Subankhata fairs are held at the months of the two passes so named which lead from the Bhutan Hills to the Kamrup district. The value of the transactions recorded at the Darranga fair average annually about R15,00 of imports and about the same value of exports. The Subankhata fair is a minor gathering held 10 miles west of Darranga. The imports average about R5,000 and the exports R1,000 each year. Some eight or nine thousand Bhutias are said to attend these fairs.

The Udalguri fair is held in the Mangaldai sub-division of the Darrang district and is attended by the Tibetans from Towang who also resort to the fair at Daimara, a place three miles north of the frontier near Udalguri. The average imports and exports at those two fairs are about R20,000 and R15,000, respectively.

The Ghagrapara fair takes place at the foot of the Lukhipass on the north-west corner of the Darrang district, and is attended by Bhutias also. The average annual imports and exports are over R20,000 and about R15,000, respectively.

BURMA.

The trade exchanged by Burma with the adjoining foreign States of—

Western China,	Northern Shan States,
Northern Siam,	Southern Shan States, and
Southern Siam,	Karennee

is registered at 29 out-stations noted below, situated at the entrance of the various routes leading in to the frontier districts of Burma from Myitkyina to Rangoon.

Districts.	*Out-stations.*	*Registers the trade of*
Myitkyina	1. Waingmaw	Western China and Kachin Hills.
	2. Kasu	Ditto ditto.
	3. Maingna	Ditto ditto.
Bhamo	4. Bhamo Nyaungbinyat	Western China, North Shan States, and Kachin Hills.
	5. Bhamo Tatkali	Ditto ditto.
	6. Bhamo Mingun	Ditto ditto.
	7. Bhamo River	Western China.
	8. Myohit	Western China and Kachin Hills.
	9. Sawadi	Northern Shan States and Kachin Hills.
Ruby Mines	10. Kyaukpyu	Northern Shan States.
	11. Ma-ngon	Ditto ditto.
Mandalay	12. Maymyo	Western China, North and South Shan States.
Kyaukse	13. Taungdaw	Southern Shan States.
	14. Langwa	Southern Shan States and Western China.
Meiktila	15. Kywelebin	Ditto ditto.
Yamethin	16. Theingon	Ditto ditto.
	17. Pyawbwe	Ditto ditto.
	18. Pyinmana	Ditto ditto.
Toungoo	19. Toungoo	Southern Shan States and Western Karennee.
Amherst	20. Tadanku	Southern Siam, Northern Siam and Raheng.
	21. Kyeikdon	Siam.
Thaton	22. Kwanbi	Northern Siam.
	23. Pa-an	Ditto.
	24. Yinbaing	Ditto.
Salween	25. Kawlude	Northern Siam and Karennee.
	26. Kyaukhnyat	Ditto ditto.
	27. Dagwin	Northern Siam.
Tavoy	28. Myitta	Southern Siam.
Rangoon	29. Rangoon	Northern Shan States.

The most important route to Western China is that passing from Bhamo through Nawpaung and Manwaing to Tengyueh and Yunnanfu.

Method of assigning value in Burma.

The values assigned to merchandise in the frontier trade of Burma is by the following method: Traders furnish the registering clerks with the value rate of every article and they are verified from time to time from information obtained from the brokers and from the prices ruling at the nearest market, also from the weekly value rates which the registering clerks enter in a register, and on which a monthly average rate is taken which serves as a check on the rates stated by traders in the following month.

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

IMPORTS OF COTTON, WHEAT, LINSEED, INDIGO, JUTE, TEA, AND RICE

QUANTITY (in hundredweight) of **COTTON** imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in December 1905, and from 1st January to 31st December 1905, and in the corresponding periods of 1903 and 1904

Whence exported	Calcutta			City of Bombay			Karachi			TOTAL		
	1903	1904	1905	1903	1904	1905	1903	1904	1905	1903	1904	1905
Imports in December												
By Rail and River—												
Assam	523	18	92	...	...	...	...	...	...	523	18	92
Bengal	1,609	1,510	1,385	...	...	...	...	...	...	1,609	1,510	1,385
U. P. of Agra & Oudh	67,306	86,999	111,196	48,210	175,373	250,819	...	...	4,502	115,516	262,372	365,517
Panjab	26,899	21,057	7,553	79,013	119,746	84,487	148,977	119,793	86,558	254,889	260,599	178,598
Sind	...	...	...	..	...	...	51,747	51,715	48,038	51,747	51,715	48,635
Raj. & C. India	4,980	2,707	2,848	15,473	21,056	24,318	871	371	14	21,224	24,134	27,180
Bombay	...	...	...	319,655	102,565	459,209	...		...	319,655	102,565	459,209
Cent. Provs. and Berar	...	23,129	29,984	420,971	709,883	923,490	...	...	...	420,971	733,012	953,474
Nizam's Territory	...	...	...	31,187	55,700	77,209	...	..	..	31,187	55,700	77,209
Madras	...	...	...	7	32	4	...	...	...	7	32	4
Mysore	...	...	...	...	...	...	...	...	..	...	...	...
TOTAL	101,217	135,420	153,058	914,516	1,184,355	1,819,536	201,595	171,879	139,712	1,217,328	1,491,657	2,112,306
By Sea—												
Bengal	1,745	2,697	10,760	...	...	...	.		...	1,745	2,697	10,760
Bombay	363	110	2,895	696	631	393	375	232	38	1,434	973	3,326
Sind	...	...	...	60,060	45,989	26,090	...	...	...	60,060	45,989	20,096
Madras	46	...	429	613	221	684	...	..	...	659	221	1,113
Burma	2,425	238	3,437	41	...	1,951	..	..	.	2,466	238	5,388
Non-Br. Ports in India	.	...	...	22,350	2,998	31,386	...	.	...	22,350	2,998	31,386
Foreign countries	2	7	...	682	9,743	7,054	...	...	.	684	9,750	7,054
TOTAL	4,581	3,052	17,521	84,448	59,582	67,564	375	232	38	89,404	62,866	85,123
TOTAL IMPORTS	105,798	138,472	170,579	998,964	1,243,940	1,887,100	201,970	172,111	139,750	1,306,732	1,554,523	2,197,429
Imports to end of December												
By Rail and River—												
Assam	4,928	24,051	13,850	...	...	...	...	..	...	4,928	24,051	13,850
Bengal	53,680	76,754	49,431	...	...	4	...	..	...	53,686	76,754	49,435
U. P. of Agra & Oudh	309,446	255,006	502,418	592,950	480,465	897,372	6	1,130	6,430	902,402	737,196	1,406,220
Panjab	63,259	67,810	104,628	303,538	311,408	422,015	645,417	699,461	669,414	1,012,214	1,078,679	1,196,057
Sind	..	...	.	...	...	...	404,551	337,081	344,762	404,551	337,081	344,762
Raj. & C. India	47,603	22,134	20,281	577,125	300,312	643,983	28,175	28,110	13,103	652,903	350,556	683,307
Bombay	160	12	262	2,937,580	2,698,941	2,942,241	...	...	1	2,937,740	2,698,953	2,942,504
Cent. Provs. and Berar	1,230	40,291	248,988	3,083,049	2,848,440	3,930,569	..	...	...	3,084,279	2,888,731	4,179,557
Nizam's Territory	...	...	...	390,415	257,330	413,513	...	..	...	390,415	257,330	413,515
Madras	...	1	4	24,766	21,971	12,337	...	...	...	24,766	21,972	12,341
Mysore	...	...	...	1,695	101	620	...	...	...	1,695	101	620
TOTAL	480,312	486,659	945,862	7,911,118	6,918,903	9,262,654	1,078,149	1,065,782	1,033,710	9,469,579	8,471,404	11,242,226
By Sea—												
Bengal	52,366	62,666	48,919	2,171	299	1	...	..	.	54,537	62,965	48,920
Bombay	2,191	14,801	15,453	9,262	19,252	15,736	2,351	3,533	1,943	13,804	37,586	33,132
Sind	...	..	...	243,063	201,750	268,770	...	...	...	243,063	201,750	268,770
Madras	2,297	20,177	19,831	5,951	37,316	8,365	...	...	..	8,248	57,493	28,196
Burma	15,380	33,222	25,997	7,530	1,218	9,344	...	...	...	22,910	34,440	35,341
Non-Br. Ports in India	...	...	...	881,354	1,087,247	581,376	1	4	...	881,355	1,087,251	581,376
Foreign countries	395	3,273	1,996	23,980	81,998	246,769	81	130	65	24,456	85,401	248,830
TOTAL	72,635	134,139	112,196	1,173,311	1,429,080	1,130,361	2,433	3,667	2,008	1,248,379	1,566,886	1,244,565
TOTAL IMPORTS	552,947	620,798	1,058,058	9,084,429	8,348,043	10,393,015	1,080,582	1,069,449	1,035,718	10,717,958	10,038,290	12,486,791

QUANTITY (in hundredweight) of WHEAT imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in December 1905, and from 1st January to 31st December 1905, and in the corresponding periods of 1903 and 1904

Whence exported	Calcutta			City of Bombay			Karachi			TOTAL		
	1903	1904	1905	1903	1904	1905	1903	1904	1905	1903	1904	1905
Imports in December												
By Rail and River—												
Assam	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	40,086	222,250	117,838	1	...	...	...	...	...	40,087	222,250	117,838
U. P. of Agra & Oudh	605,656	848,126	53,424	86,663	423,610	381	119,669	253,583	...	811,988	1,525,319	53,805
Panjab	...	506	7,762	73,655	58,933	42,751	799,088	1,759,933	351,310	872,743	1,819,372	401,823
Sind	...	...	...	...	...	...	74,256	173,229	64,481	74,256	173,229	64,481
Raj. & C. India	...	991	5,552	28,596	18,992	669	...	...	...	28,596	19,983	6,221
Bombay	...	...	...	33,606	81,861	29,830	...	...	...	33,606	81,861	29,830
Cent. Provs. and Berar	...	1,809	28,232	266,410	227,904	168,753	...	...	...	266,410	229,713	196,985
Nizam's Territory	...	...	...	17	13,748	6,415	...	...	...	17	13,748	6,415
Madras	...	...	...	253	...	...	...	...	...	253	...	...
Mysore	...	...	...	...	...	...	...	..	...	...	...	...
TOTAL	645,742	1,073,682	212,808	489,201	825,048	248,799	993,013	2,186,745	415,791	2,127,956	4,085,475	877,398
By Sea—												
Bengal	...	..	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	36,835	98	...	...	...	...	36,835	98	...
Sind	.	...	...	52,033	7,663	84,933	...	..	...	52,033	7,663	84,933
Madras	..	...	...	...	..	...	...	...	...	...	...	...
Burma	...	...	100	...	4,149	...	...	...	..	...	4,149	100
Non-Br. Ports in India	...	...	...	48,183	163	1,953	2,407	458	...	50,590	621	1,953
Foreign countries	...	...	...	128	...	...	...	4	...	128	4	...
TOTAL	...	...	100	137,779	12,073	86,886	2,407	462	...	140,186	12,535	86,986
TOTAL IMPORTS	645,742	1,073,682	212,908	626,980	837,121	335,685	995,420	2,187,207	415,791	2,268,142	4,098,010	964,384
Imports to end of December												
By Rail and River—												
Assam	1,276	518	219	...	.	...	...	...	...	1,276	518	219
Bengal	503,183	1,698,946	1,588,832	154	48	11	...	...	...	503,337	1,698,994	1,588,843
U. P. of Agra & Oudh	5,815,240	10,290,276	2,677,383	860,620	2,894,285	579,414	1,272,019	2,850,279	779,836	7,947,879	16,034,840	4,036,633
Panjab	3,417	4,720	293,974	751,850	620,023	1,124,667	14,190,628	21,798,569	15,270,277	14,945,895	22,423,312	16,688,918
Sind	...	...		2	2		1,235,738	2,294,007	1,027,670	1,235,740	2,294,009	1,027,670
Raj. & C. India	552	10,046	30,372	185,195	299,750	96,541	404	4,750	230	186,151	314,552	127,143
Bombay	...	1	...	306,324	760,479	1,280,363	...	...	...	306,324	760,480	1,280,363
Cent. Provs. and Berar	7,814	18,695	932,491	2,324,422	2,764,385	2,507,680	...	...	...	2,332,236	2,783,080	3,440,171
Nizam's Territory	...	...	...	194	40,172	258,689	...	..	...	194	40,172	258,689
Madras	...	...	...	495	...	22	...	...	...	495	...	22
Mysore	...	...	...	...	442	...	...	...	..	...	442	...
TOTAL	6,331,482	12,023,202	5,523,271	4,489,256	7,385,592	5,847,387	16,698,789	26,947,605	17,684,013	27,519,527	40,356,399	29,054,671
By Sea—												
Bengal	...	...	..	85	88	89	...	...	...	85	88	89
Bombay	...	...	8	136,406	70,852	87	2	135	4	136,408	70,987	99
Sind	...	...	.	785,633	495,328	758,214	...	2	...	785,633	495,330	758,214
Madras	...	..	706	323	30	235	...	...	...	323	30	942
Burma	1,224	...	100	217	12,835	5,058	...	..	...	1,441	12,835	5,158
Non-Br. Ports in India	...	...	...	429,367	139,000	22,971	55,000	17,993	393	484,367	156,993	23,364
Foreign countries	7	77	31	18,795	40	28,210	9	4	80	18,814	121	28,327
TOTAL	1,231	77	845	1,370,829	718,179	814,865	55,011	18,134	483	1,427,071	736,390	816,193
TOTAL IMPORTS	6,332,713	12,023,279	5,524,116	5,860,085	8,103,771	6,062,252	16,753,800	26,965,739	17,684,496	28,946,598	47,092,789	29,870,864

QUANTITY (in hundredweight) of LINSEED imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARACHI, in December 1905, and from 1st January to 31st December 1905, and in the corresponding periods of 1903 and 1904

Whence exported	Calcutta			City of Bombay			Karachi			Total		
	1903	1904	1905	1903	1904	1905	1903	1904	1905	1903	1904	1905
Imports in December												
By Rail and River—												
Assam	1,134	...	59	...	...	...	...	...	...	1,134	...	59
Bengal	175,592	343,865	184,180	...	...	...	...	...	...	175,592	343,865	184,180
U. P. of Agra & Oudh	75,778	157,426	43,069	6,068	34,582	816	...	...	...	81,846	192,008	43,885
Panjab	...	1,970	...	...	805	...	2,624	754	92	2,624	3,529	92
Sind	...	..	...	...	...	...	218	1	...	218	1	...
Raj. & C. India	4,439	2,014	6,726	10,124	45,939	10,545	...	...	...	14,563	47,953	17,271
Bombay	...	..	...	40,720	44,481	34,117	...	...	...	40,720	44,481	34,117
Cent. Provs. and Berar	...	2,512	4,004	19,111	46,787	29,027	...	...	...	19,111	49,299	33,031
Nizam's Territory	...	...	..	38,035	48,174	14,477	...	...	...	38,035	48,174	14,477
Madras	...	...	...	717	10	209	...	...	...	717	10	269
Mysore	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	256,943	507,787	238,038	114,775	220,778	89,251	2,842	755	92	374,560	729,320	327,381
By Sea—												
Bengal	..	...	...	..	...	.	...	...	..	...	...	...
Bombay	...	...	...	...	78	...	...	...	...	...	78	...
Sind	..	...	...	887	.	60	...	...	...	887	...	60
Madras	...	...	...	...	..	...	...	.	..	...	...	...
Burma	...	...	...	.	...	...	...	..	...	...	..	...
Non-Br. Ports in India	...	...	...	519	97	614	...	...	...	519	97	614
Foreign countries	...	...	...	930	1,288	908	...	...	...	930	1,288	908
TOTAL	...	...	...	2,336	1,463	1,582	...	...	...	2,336	1,463	1,582
TOTAL IMPORTS	256,943	507,787	238,038	117,111	222,241	90,833	2,842	755	92	376,896	730,783	328,963
Imports to end of December												
By Rail and River—												
Assam	93,796	85,287	31,110	...	...	...	...	...	...	93,796	85,287	31,110
Bengal	3,144,926	4,450,954	1,840,486	...	..	...	...	...	...	3,144,926	4,450,954	1,840,486
U. P. of Agra & Oudh	1,793,994	2,438,966	441,523	515,930	462,897	61,441	13,734	8,459	1,035	2,323,058	2,910,322	503,999
Panjab	...	1,970	473	9,094	2,842	1,344	40,991	16,441	11,558	56,035	21,253	13,375
Sind	..	...	..	...	..	...	905	1	...	965	1	...
Raj. & C. India	27,916	41,656	89,064	512,985	881,065	228,988	358	135		541,259	922,856	318,052
Bombay	...	...	284	561,126	756,797	932,932	...	...	...	561,126	756,797	933,216
Cent. Provs. and Berar	251	27,901	247,438	508,183	807,088	690,206	...	...	...	508,434	834,989	937,644
Nizam's Territory	...	...	...	854,327	1,244,146	1,136,707	...	...	...	854,327	1,244,146	1,136,707
Madras	..	40	459	20,531	48,609	17,376	...	...	...	20,531	48,649	17,835
Mysore	...	...	...	1,252	85	1,106	...	..	...	1,252	85	1,106
TOTAL	5,060,883	6,846,774	2,650,837	2,983,428	4,403,529	3,070,100	62,048	25,036	12,593	8,106,359	11,275,339	5,733,530
By Sea—												
Bengal	424	319	3,805	...	...	...	..	.	.	424	319	3,805
Bombay	..	..	14,510	1,743	281	113	10	2	...	1,752	283	14,623
Sind	...	..	...	13,088	14,496	14,054	..	...	...	13,088	14,496	14,034
Madras	..	...	5,126	...	...	...	...	...	..	...	...	5,126
Burma	...	...	44	...	...	...	..	...	..	...	...	44
Non-Br. Ports in India	..	..	...	15,583	56,884	22,035	...	...	.	15,583	56,884	22,035
Foreign countries	8	...	...	7,130	5,207	5,815	4	15	13	7,142	5,222	5,828
TOTAL	432	319	23,485	37,544	76,868	42,017	14	17	13	37,990	77,204	65,515
TOTAL IMPORTS	5,061,315	6,847,093	2,674,332	3,020,972	4,480,397	3,112,117	62,062	25,053	12,606	8,144,349	11,352,543	5,799,045

QUANTITY (in hundredweight) of **INDIGO** imported by rail and river and by sea into CALCUTTA, the City of BOMBAY, and KARÁCHI, in December 1905, and from 1st January to 31st December 1905, and in the corresponding periods of 1903 and 1904

Whence exported	Calcutta			City of Bombay			Karáchi			Total		
	1903	1904	1905	1903	1904	1905	1903	1904	1905	190	1904	1905
Imports in December												
By Rail and River—												
Assam	...	...	...	...	...	...	...	...	..	...	..	...
Bengal	21,135	13,308	8,891	...	...	...		...	...	21,135	13,305	8,891
U. P. of Agra & Oudh	3,757	1,272	424	...	...	4		...	.	3,757	1,272	428
Panjab	...	...	...	...	...	...	250	339	1,040	250	339	1,040
Sind	..		.	...	...	...	241	119	73	241	119	73
Raj. & C. India	...	...	..	..	23	1		.		...	23	1
Bombay	..	...	...	12	64	4	...	..		12	64	4
Cent. Provs. and Berar	...	...	...	...	...	...	...	.	...	...	...	...
Nizam's Territory	...	...	...	226	124	167		.	...	226	124	167
Madras	...	...	..	207	354	77	.	.	...	207	354	77
Mysore	...	...	..	...	.	...			..	...	...	...
Total	24,892	14,580	9,315	445	565	253	491	458	1,113	25,828	15,603	10,681
By Sea—												
Bengal	...	...	...	...	...	68	..	..	8	...		68
Bombay	...	...	...	214	260	444	...	...	...	214	260	444
Sind	...	...	.				...	...	...	13	...	...
Madras	13	...	...	...	...	...	...	..	...	...	.	..
Burma	...	...	...	...	..	..	...	...	...	...	...	...
Non-Br. Ports in India	...	...	..	...	...	...	...	..	10	...	...	122
Foreign countries	...	...	3	...	...	109	...	...				
Total	13	.	3	214	260	621	...	...	18	227	260	642
Total Imports	24,905	14,580	9,318	659	825	874	491	458	1,131	26,055	15,863	11,323
Imports to end of December												
By Rail and River—												
Assam	..	...	...	...	...	...	..	..		...		
Bengal	28,847	24,713	17,052	5	15	40	...	...	.	28,852	24,728	17,092
U. P. of Agra & Oudh	6,545	2,989	2,242	27	16	18	.	...	..	6,572	3,005	2,260
Panjab	53	..	47	...	1	12	3,321	3,511	4,851	3,374	3,512	4,910
Sind	...	...	...	...	7	...	1,979	1,941	1,125	1,979	1,948	1,125
Raj. & C. India	14	...	...	235	42	20	...	...	...	249	42	20
Bombay	..	...	...	44	70	101	...	...	...	44	70	101
Cent. Provs. and Berar	..	2	...	20	4	1	...	...	..	20	6	1
Nizam's Territory	..	...		976	450	688	...	...	...	976	450	688
Madras	...	...	...	987	2,214	1,100	...	...	..	987	2,214	1,100
Mysore	...	...	...	...	...	...	...	.	..	...	...	...
Total	35,459	27,704	19,341	2,294	2,831	1,980	5,300	5,452	5,976	43,053	35,987	27,297
By Sea—												
Bengal	5	10	76	76	155	639	..	..	..	81	165	715
Bombay	..	...	...	...	.	...	...	5	20	...	5	20
Sind	...	...	...	4,178	3,030	2,955	...	..	...	4,178	3,030	2,955
Madras	13	...	...	6	...	...	...	...	...	19	...	..
Burma	...	...	...	...	..	.	...	...	...	...	...	...
Non-Br. Ports in India	...	1	.	...	9	...	...	...	183	[illegible]	10	...
Foreign countries	7	...	658	112	405	723	2	...			40[illegible]	1,617
Total	25	11	734	4,372	3,636	4,367	2	5	21[illegible]	[illegible]	3,652	5,313
Total Imports	35,484	27,715	20,075	6,66[illegible]	6,46[illegible]	6,347	5,302	5,457	6,18[illegible]	47,452	39,639	32,610

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QUANTITY (in hundredweight) of **JUTE**, **TEA**, and **RICE** imported by rail and river and by sea into CALCUTTA, in December 1905, and from 1st January to 31st December 1905, and in the corresponding periods of 1903 and 1904

Whence exported	JUTE			TEA			RICE		
	1903	1904	1905	1903	1904	1905	1903	1904	1905
	Imports in December								
By Rail and River—									
Assam	40,795	20,752	36,764	77,366	75,999	103,890	2,176	537	28
Bengal	2,427,5[illegible]	1,905,424	2,638,204	63,982	42,301	68,502	820,428	929,395	1,147,158
United Provinces of Agra and Oudh	2,843	13,064	11,150	168	...	94	1,249	110	28
Punjab	...	...	...	243	32	4	21	50	57
Rajputana and Central India	..	...	...	...	...	...	...	...	...
Bombay	...	...	..	...	...	...	..	...	...
Central Provinces and Berar	..	173	689	1	1	...	251	18,896	35
Nizam's Territory	...	...	...	...	...	...	...	...	...
Madras	..	.	59	...	...	1	...	238	10
TOTAL	2,480,204	1,939,413	2,686,866	141,760	118,333	172,491	824,125	949,279	1,147,316
By Sea—									
Bengal	...	...	100,583	708	440	1,580	3,273	194	6,103
Bombay	...	...	...		...	...	...	...	60
Madras	...	1,328	..	...	...	145	...	...	..
Burma	...	...	...	156	...	...	1,688	356	1,241
Non-British Ports in India	...	...	...	...	...	...	...	...	...
Foreign countries	18	...	...	140	24	66	481	4[illegible]	327
TOTAL	18	1,328	100,583	1,004	464	1,791	5,442	596	7,731
TOTAL IMPORTS	2,480,222	1,940,741	2,787,449	142,764	118,797	174,282	829,567	949,875	1,155,047
	Imports to end of December								
By Rail and River—									
Assam	135,123	145,205	201,879	1,007,960	1,048,336	964,404	29,592	68,195	57,056
Bengal	13,585,563	15,818,538	15,86[illegible],781	416,924	461,207	466,035	7,433,827	8,260,818	10,569,523
United Provinces of Agra and Oudh	35,707	29,602	38,068	1,672	1,210	1,595	4,235	3,971	4,075
Punjab	...	...	...	3,052	2,101	69	297	350	503
Rajputana and Central India	...	...	...	8	1	5	...	16	9
Bombay	..	...	...	...	...	...	...	...	...
Central Provinces and Berar	191	177	11,854	3	1	..	1,078	27,413	39,005
Nizam's Territory	.	...	...	...	..	...	2	3	...
Madras	...	..	60	1	4	4	417	31,916	4,206
TOTAL	13,756,587	15,993,522	16,120,642	1,429,620	1,512,980	1,432,112	7,469,448	8,392,682	10,675,177
By Sea—									
Bengal	22,723	33,282	260,266	7,618	7,374	7,970	102,941	120,941	298,015
Bombay	...	.	...	5	168	195	280	134	112
Madras	...	11,380	1,606	658	470	1,328	2,291	687	...
Burma	...	...	...	220	3	2	136,288	58,895	42,723
Non-British Ports in India	...	...	...	...	...	...	...	...	...
Foreign countries	5,995	156	87	1,401	2,014	2,306	1,389	1,377	1,274
TOTAL	28,718	44,818	261,959	9,908	10,035	11,801	243,189	182,034	342,124
TOTAL IMPORTS	13,785,305	16,038,340	16,382,601	1,439,528	1,523,015	1,443,913	7,712,637	8,574,716	11,017,301

FREDERICK NOEL-PATON,
Director-General of Commercial Intelligence

W. L. HARVEY,
Secretary to the Government of India

Calcutta, March 2, 1906

WHOLESALE AND RETAIL PRICES IN THE SECOND HALF OF JANUARY 1906 OF

RICE	MAIZE	SALT
WHEAT AND FLOUR	GRAM AND PULSE	TOBACCO
BARLEY	LINSEED	TURMERIC
JAWAR	MUSTARD AND RAPESEED	GRASS AND STRAW
BAJRA	SESAMUM (*Til* or *jinjili*)	JAWAR STALKS
RAGI	GHI	SHEEP AND BULLOCKS
KANGNI	SUGAR	

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar	
	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905
Burma*—												
Tenasserim—												
Mergui	...	...	37·87	...	...	...	...	...	...	...	...	...
Tavoy	...	...	29·22	29·22	...	...	...	...	...	...	...	..
Moulmein and Amherst	...	...	35·16	35·16	55·65	55·65	...	..	...	...	...	...
Pegu (deltaic)—												
Rangoon	...	...	25·4	26·45	28·57	28·57	...	...	...	...	...	...
Maubin	...	...	32·99	31·68	...	...	...	...	...	...	...	...
Bassein	...	...	41·03	31·07	...	...	...	...	...	...	...	...
Pegu (inland)—												
Henzada	...	...	30·19	30·19	...	...	...	...	...	...	...	...
Toungoo	...	...	31·22	26·89	...	...	...	...	...	...	...	...
Upper Burma—												
Mandalay	...	...	32·16	32·82	23·97	21·77	...	...	...	...	...	...
Pakôkku	...	...	36·36	34·59	...	...	...	...	...	...	...	...
Arakan—												
Akyab	...	...	36·36	30·77	...	...	...	...	...	...	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	...	...	37·5	30	...	...	...	...	...	...	...	...
Dacca	...	...	43·75	25	40	26·25	...	...	22·5	15·62	...	...
Central—												
Pabna	...	...	43·12	27·5	...	22·5	...	...	...	...	...	...
Northern—												
Rangpur	...	...	38·75	25	35	30	...	...	...	...	...	...
Brahmaputra—												
Goálpára	23·75	12·5	42·5	25	...	...	...	...	...	...	...	...
Gauhati	...	...	37·5	26·25	...	...	...	...	...	...	...	...
Bengal*—												
Deltaic—												
Midnapur	...	...	36·25	25	...	...	...	...	...	...	...	...
Calcutta	...	...	57·5	40	37·5	30	...	...	27·5	23·75	32·5	22·5
Central—												
Bardwan	...	...	38·44	27·5	...	...	...	...	...	...	...	...
Orissa—												
Cuttack	...	...	32·19	25·47	32·34	23·44	...	...	...	...	...	...
Bihár, south—												
Patna	...	...	31·87	21·87	44·37	22·5	...	...	25	13·12	28·75	17·5
Bihar, north—												
Bhágalpur	...	...	35·62	23·75	45	28·75	...	...	26·25	15·82	...	...
Muzaffarpur	...	...	33·28	26·25	40	26·25	...	...	28·59	18·75	...	...
United Provinces:—												
(a) Agra—												
Eastern—												
Benares	20·36	15·83	34·9	31·93	37·66	25·47	45·83	31·93	29·37	15·21	28·75	15·21
Central—												
Cawnpore	22·24	13·33	26·35	25·78	38·07	23·54	43·23	25·78	30·21	12·5	30·78	12·08
Jhánsi	30·21	17·97	44·48	35·57	39·06	25·47	...	...	29·37	15·21	31·87	15·21
Western—												
Meerut	...	...	50	36·25	36·25	25·42	39·69	27·89	...	14·53	...	15·99
Agra	30·78	24·58	59·27	51·72	42·08	25	48·54	30·78	30·78	14·06	34·79	16·35
Submontane, west—												
Shahjahánpur	22·21	16·72	...	...	42·08	23·40	...	...	31·93	18·59	30	15·31
(b) Oudh—												
Southern—												
Lucknow	20	16·25	37·5	29·63	38·54	24·22	47·03	28·59	34·58	12·5	29·22	14·01
Northern—												
Fyzabad	28·75	15·42	42·5	36·25	40	25	...	...	38·12	18·12	30	...

* The figures under " Rice, husked represent the prices of common rice

(The figures state prices in rupees per ten maunds)

BAJRA		RAGI		MAIZE		GRAM		ARHAR DÁL		LINSEED		DISTRICTS
1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	40·76	40·76	50	50	...	...	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	22·22	20·25	27·59	30·77	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	31·37	28·19	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	...	27·95	26·89	26·89	45·71	45·71	...	...	Henzada
...	...	...	...	...	...	36·99	36·99	...	...	...	...	Toungoo
												Upper Burma—
...	...	...	...	...	...	21·48	19·69	43·84	34·41	...	...	Mandalay
...	...	...	...	...	...	21·69	18·18	40·25	40·25	...	...	Pakókku
												Arakan—
...	...	...	...	...	...	38·1	38·1	57·14	50	...	...	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	...	...	40	32·5	40	40	...	...	Chittagong
...	...	...	...	...	...	28·12	24·37	47·5	21·25	...	...	Dacca
												Central—
...	...	...	...	...	...	30	25	...	33·12	43·75	35	Pabna
												Northern—
...	...	...	...	...	...	30·62	22·5	50	32·5	...	...	Rangpur
												Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Deltaic—
...	...	...	...	...	...	30 to 35	23·75 to 32·5	45	35	47·5	35	Midnapur
42·5	26·25	...	...	30	22·5	35	25	50	42·5	53·75	43·75	Calcutta
												Central—
...	...	...	...	...	...	35	22·5	45·62	30	...	...	Bardwan
												Orissa—
...	...	...	...	...	...	25·42	20	27·66	18·28	...	...	Cuttack
												Bihar, south—
...	...	...	...	...	5	28·12	18·75	50	22·5	56·25	35	Patna
												Bihár, north—
...	...	...	...	...	15	28·75	20·94	48·41	26·25	50	33·75	Bhágalpur
...	...	...	15·94	31·87	13·75	28·59	20·94	40	23·44	...	...	Muzaffarpur
												United Provinces:
												(a) AGRA—
												Eastern—
29·37	16·87	...	...	26·25	16·15	30·57	19·37	45·83	28·07	48·91	...	Benares
												Central—
31·35	17·03	...	...	28·07	18·8	31·35	17·03	30·78	...	47·08	...	Cawnpore
31·98	17·97	...	...	29·37	...	33·06	19·11	...	...	55·94	...	Jhánsi
												Western—
...	18·18	...	...	27·66	14·27	29·69	15·52	...	20·47	...	...	Meerut
34·79	19·37	...	...	31·98	14·27	34·06	17·81	50	27·55	57·13	...	Agra
												Submontane, west—
31·98	15·31	...	...	28·54	12·03	36·35	19·53	...	...	50	...	Shahjahánpur
												(b) OUDH—
												Southern—
29·63	14·01	...	...	26·35	13·12	33·33	19·06	31·87	...	50	...	Lucknow
												Northern—
...	...	...	...	28·75	15·31	32·5	17·5	...	...	...	...	Fyzabad

WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—*continued*

Districts	Mustard and Rapeseed		Sesamum (*Til* or *jinjili*)		Ghi		Sugar, raw (*Gúr*)		Salt		Tobacco leaf	
	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	...	...	15·84	17·58	...	...
Tavoy	...	...	...	...	...	...	...	...	20·51	22·54	...	...
Moulmein and Amherst	...	...	...	...	...	...	...	...	18·77	18·77	...	...
Pegu (deltaic)—												
Rangoon	...	...	...	...	...	...	...	...	17·39	17·39	...	...
Maubin	...	...	...	...	...	...	...	...	22·46	22·46	...	...
Bassein	...	...	...	...	...	...	...	...	22·61	22·61	...	...
Pegu (inland)—												
Henzada	...	...	...	...	...	...	...	...	21·99	21·26	...	...
Toungoo	...	...	...	...	...	...	...	...	24·24	24·24	...	...
Upper Burma—												
Mandalay	...	...	...	...	...	...	...	...	22·7	22·54	...	...
Pakôkku	...	...	...	...	...	...	...	...	24·71	24·71	...	...
Arakan—												
Akyab	...	...	...	...	...	...	...	...	33·33	25	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	66·25	42·5	...	...	390	355	80	60	20·94	27·5	50	80
Dacca	...	...	...	...	420	440	60	62·5	26·25	29·37	100	70
Central—												
Pabna	60	40	...	...	530	520	55	50	30	30	90	110
Northern—												
Rangpur	53·75	36·25	...	...	425	350	43·75	47·5	30	31·25	26·25	52·5
Brahmaputra—												
Goálpára	55	31·25	...	...	...	...	70	55	...	...	...	...
Gauhati	53·75	32·5	...	...	...	...	...	...	...	...	...	...
Bengal—												
Deltaic—												
Midnapur	41·25 and 56·25	32·5 and 41·25	...	...	385	340	52·5	50 to 52·5	23·75	28·75	65 and 90	70 and 90
Calcutta	43·75	41·25	42·5	42·5	410	390	62·5	47·5	25	26·25	80	70
Central—												
Bardwan	60	41·25	...	...	365	335	47·5	47·5	23·75	27·5	...	...
Orissa—												
Cuttack	60·94	52·5	53·28	33·28	380·94	342·81	47·66	57·19	25	25	60·94	42·5
Bihár, south—												
Patna	58·75	33·75	70	37·28	350	300	45	35	24·87	31·25	85	35
Bihár, north—												
Bhágalpur	50 and 55·62	28·12 and 37·5	...	...	360	330	40	35·62	26·25	29·37	60	62·5
Muzaffarpur	...	...	...	...	355·62	301·69	36·25	36·25	27·5	31·87	80	80
United Provinces:												
(a) Agra—												
Eastern—												
Benares	58·91		58·7	...	378·59	345·05	41·93	35·78	...	...	...	...
Central—												
Cawnpore	44·43		61·56	...	304·74	320	42·08	36·35	...	...	65	57·5
Jhánsi	...		...	...	328·28	309·63	50	39·06	...	...	...	...
Western—												
Meerut	53·44		...	...	345·94	315·73	57·19	...	...	...	...	...
Agra	50		...	...	355·52	290·94	64·01	41·87	...	...	70	80
Submontane, west—												
Shahjahánpur	57·13		...	...	320	330 and 340	...	...	...	...	...	...
(b) Oudh—												
Southern—												
Lucknow	66·67		...	...	340	315	45	32·76	...	...	70	60
Northern—												
Fyzabad	...		...	...	360	340	41·25	30·78	...	...	...	...

(*The figures state prices in rupees per ten maunds*)

Turmeric		Grass		Straw		Jawar stalks		Sheep, per score		Plough bullocks, per pair		Districts
1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	...	...	...	...	...	...	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	...	...	...	...	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	...	...	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
												Upper Burma—
...	...	...	...	...	...	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	Pakôkku
												Arakan—
...	...	...	...	...	...	...	...	...	...	...	...	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	Chittagong
...	...	3·12	3·75	...	...	...	...	...	...	...	...	Dacca
												Central—
...	...	...	...	10	8·75	...	...	...	...	...	...	Pabna
												Northern—
...	...	2·5	1·87	8·75	7·5	...	...	...	...	...	...	Rangpur
												Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Deltaic—
...	...	...	...	5	5	...	...	...	...	...	...	Midnapur
...	...	20	15·62	8·75	10	...	...	...	...	...	...	Calcutta
												Central—
...	...	...	...	3·44	4·37	...	...	...	...	...	...	Bardwan
												Orissa—
...	...	4·69	4·37	5·31	5	...	...	...	...	...	...	Cuttack
												Bihár, south—
...	...	...	3·12	...	3·75	...	...	...	...	...	...	Patna
												Bihár, north—
...	...	...	...	...	...	...	...	...	...	...	...	Bhágalpur
...	...	...	...	...	...	...	...	...	...	...	...	Muzaffarpur
												United Provinces:
												(a) Agra—
												Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	Benares
												Central—
85	70	...	...	...	...	...	...	70	70	...	...	Cawnpore
...	80	...	...	...	...	...	...	...	...	...	...	Jhánsi
												Western—
...	...	...	...	...	...	...	...	60	60	...	...	Meerut
130	45	...	5	9·06	5	...	...	...	50 and 60	30	30	Agra
												Submontane, west—
100 and 120	85 and 90	...	...	...	...	...	...	60 and 65	55 and 60	40 and 60	70 and 80	Shahjahánpur
												(b) Oudh—
												Southern—
...	...	6·25	3·12	...	...	...	...	40	40	...	...	Lucknow
												Northern—
...	...	...	...	...	...	...	...	...	...	35	30	Fyzabad

WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—*continued*

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR	
	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905
Rajputana—												
Eastern— Ajmer . . .	26·67	12·5	...	...	44·43		...	...	27·19	16·67	34·06	16·41
Panjab—												
Southern— Ferozpur . .	21·25	16·72	40	44·37	37·97	33·12	43·75	28·59	25	12·97	...	12·97
Central— Lahore . . .	29·63	23·54	53·33	44·43	35·16	23·18	39·27	27·08	24·22	13·12	28·65	12·71
South-eastern— Delhi . . .	...	...	47·03	38·12	40	25	32·5	30	29·63	13·33	29·63	13·33
Submontane— Amritsar . .	26·67	21·04	43·23	37·19	33·33	21·93	37·19	25·42	...	...	31·98	...
Northern— Rāwalpindi . .	22·19	20	50	55·78	29·84	21·61	33·33	25	22·19	11·41	23·49	15·42
Western— Multan . . .	21·56	17·4	35	27·55	33·28	26·67	...	31·98	...	14·48	25·78	14·79
Sind and Baluchistan—												
Karáchi . . .	...	...	38·75	43·75	36·25		...	...		...	26·87	...
Shikárpur . .	...	...	36·25	40	...	26·41	...	...	22·5	13·12	22·5	...
Quetta . . .	...	...	...	..	40 to 43·75	31·25 to 34·37	58·75	57·5	27·5	21·25 to 22·5	28·75	21·25 to 23·12
Bombay—												
Deccan and Karnátak—												
Dharwar . .	...	...	42·6	...	38·54	32·66	...	...	...	...	25·52	17·66
Sholapur . .	...	...	...	...	...	20·47	...	...	...	...	27·93	16·61
Poona . . .	...	...	..	38·65	...	...	...	...	...	...	...	21·72
Khandesh and N.-E. Deccan—												
Ahmadnagar . .	...	...	43·23	...	37·9	25·31	...	...	...	...	31·04	...
Dhulia . . .	...	...	...	...	...	...	...	...	...	...	31·46	...
Gujarat—												
Surat . . .	24·58	23·07	...	...	42·5	36·04	...	...	...	...	31·72	24·48
Ahmadabad . .	...	...	47·5	55	40·94	28·75	...	...	...	...	30·73	21·25
Central Provinces—*												
Western— Nagpur . . .	...	...	44	31	38	22	50	36·37	...	...	23·87	18·5
Central— Jubbulpore . .	...	...	38	28·5	36·25	25·75	44·37	30·75	...	...	28·5	14·75
Eastern— Raipur . . .	...	...	36	25	35	22	40	29	...	...	...	...
Berar—												
Akola . . .	...	...	45·75	41·25	36·37	29·25	43·75	37·5	...	...	23·37	15·37
Amraoti . . .	...	...	47·5	35·5	38·75	30	42	35	...	...	25·62	18·75
Madras—												
South, central—												
Coimbatore . .	...	...	...	...	...	...	...	...	...	...	29·2	25·1
Salem . . .	...	...	...	...	...	...	...	...	...	...	...	...
Central—												
Bellary . . .	...	...	...	...	...	...	...	...	...	...	25·3	16·9
Cuddapah . .	32·6	30·4	...	...	...	...	...	...	...	...	23·7	23·9
Karnul . . .	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central— Nellore . .	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—												
Madras . . .	27	26	45·7	45·8	...	...	...	...	..	...	...	...
Tanjore . . .	33·8	23·3	46·1	32	...	...	...	...	...	...	...	...
Trichinopoly . .	...	...	...	...	...	..	...	...	..	...	...	...
Southern— Madura . . .	...	...	...	..	...	...	...	...	...	...	32·8	27·2
Mysore—												
Mysore . . .	27·2	24·2	42·97	38·6	52·91	35·22	52·8	48	...	...	27·43	21·08
Bangalore . .	22·39	15·67	46·16	37·66	35·01	31·83	60·5	56·95	...	...	...	...

* The figures under "Rice, husked" represent the prices of cleaned rice or *chawul*.

(The figures state prices in rupees per ten maunds)

Bajra 1906	Bajra 1905	Ragi 1906	Ragi 1905	Maize 1906	Maize 1905	Gram 1906	Gram 1905	Arhar dál 1906	Arhar dál 1905	Linseed 1906	Linseed 1905	Districts
												Rajputana—
												Eastern—
40	18·44	...	...	36·56	16·67	34·06	19·06	...	...	61·56	...	Ajmer
												Panjab—
												Southern—
...	17·84	...	...	28·59	12·97	26·72	12·5	...	40	...	...	Ferozpur
												Central—
29·06	16·3	...	...	27·6	13·23	25·99	14·22	48·49	40	45·73	...	Lahore
												South-eastern—
34·34	18·18	...	...	29·63	13·75	30·78	15·1	50	25	50	...	Delhi
												Submontane—
...	...	...	...	27·6	...	25·78	13·33	...	...	...	...	Amritsar
												Northern—
26·67	15·99	...	...	23·18	14·79	26·67	14·53	44·43	36·35	53·33	...	Ráwalpindi
												Western—
29·53	20·52	...	...	25	16·98	27·66	16·98	...	...	...	...	Multan
												Sind and Baluchistan—
32·03	23·75	...	...	...	...	...	...	...	...	...	...	Karachi
26·56	19·37	...	...	...	...	...	15·78	...	...	...	...	Shikárpur
...	...	...	...	32·5	20 to 21·25	...	...	47·5	45	...	...	Quetta
												Bombay—
												Deccan and Karnátak—
...	...	...	...	...	...	33·28	25·62	...	...	...	...	Dharwar
...	23·23	...	...	...	...	...	...	...	...	52·19	...	Sholapur
...	...	...	...	...	...	38·28	24·32	...	...	...	...	Poona
												Khandesh and N.-E. Deccan—
36·46	...	...	...	...	...	37·55	...	...	...	...	...	Ahmadnagar
37·13	19·53	...	...	...	...	...	21·3	...	...	...	...	Dhulia
												Gujarat—
36·04	28·85	...	...	...	...	41·82	25·21	58·38	46·82	...	...	Surat
36·25	21·25	...	...	...	...	34·79	17·5	...	...	...	...	Ahmadabad
												Central Provinces—
												Western—
...	...	...	...	...	...	34	20	44	30	...	37·62	Nagpur
												Central—
...	...	...	...	...	...	33·25	17·75	42	28·5	47	32	Jubbulpore
												Eastern—
...	...	...	...	...	...	33	16·5	40	21	...	...	Raipur
												Berar—
...	...	...	...	...	...	37·5	19·75	39·75	23·25	50	30	Akola
...	...	...	...	...	...	33·75	23·75	38·75	25	52·5	35	Amráoti
												Madras—
												South, central—
31·6	22·9	...	...	...	...	40·8	34·2	...	...	...	...	Coimbatore
...	...	24·9	21·9	...	...	...	...	29·4	28·2	...	...	Salem
												Central—
...	...	...	...	...	...	37	26·4	...	...	...	...	Bellary
28·7	22·1	...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	30·5	22·3	...	...	...	...	27·2	23·8	...	...	Nellore
												East Coast, south—
...	...	...	...	...	...	39·7	29·1	...	...	...	...	Madras
...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
...	...	25·3	23·5	...	...	...	...	...	...	...	...	Trichinopoly
												Southern—
36·4	26·9	...	...	...	...	...	...	26·4	28·9	...	...	Madura
												Mysore—
...	...	27·48	28·53	...	...	22·72	25·19	49·37	57·6	...	...	Mysore
...	...	25·71	21·65	...	...	24·84	24·38	48·4	48·4	...	...	Bangalore

WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—*concluded*

DISTRICTS	MUSTARD AND RAPESEED		SESAMUM (*Til* or *jinjili*)		GHI		SUGAR RAW (*Gúr*)		SALT		TOBACCO LEAF	
	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905
Rajputana—												
Eastern—												
Ajmer	...	...	71·09	...	355·52	320	61·56	41·72	...	...	...	...
Panjab—												
Southern—												
Ferozpur	...	...	...	...	360	315	50	40	...	...	80	80
Central—												
Lahore	41·04	...	60·36	...	388·18	346·56	68·07	45·73	...	...	66·67	50
South-eastern—												
Delhi	51·56	...	66·46	...	376·25	345·94	61·56	33·33	...	...	72·5	61·56
Submontane—												
Amritsar	44·43	...	60	...	395	...	...	40	...	...	...	...
Northern—												
Rawalpindi	41·43	...	50	...	355·47	320	61·51	40	...	...	...	...
Western—												
Multan	...	...	59·37	...	...	376·46	...	41·43	...	...	180	80
Sind and Baluchistan—												
Karáchi	...	...	...	...	400	355	...	72·5	...	...	...	...
Shikárpur	...	...	...	...	365	348·75	61·87	36·25	...	...	...	...
Quetta	...	...	...	...	360 to 420	380 to 400	...	...	...	...	...	...
Bombay—												
Deccan and Karnátak—												
Dharwar	...	...	...	...	...	...	...	55·99	...	...	...	...
Sholapur	...	...	...	...	...	...	60·42	...	...	...	...	...
Poona	...	...	...	...	...	...	...	63·18	...	...	...	...
Khandesh and N.-E. Deccan—												
Ahmudnagar	...	...	...	...	...	...	...	...	...	...	...	80
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat—												
Surat	...	...	72·08	...	...	...	...	...	...	...	...	...
Ahmadabad	...	...	...	...	330	305	63·75	50	...	...	...	...
Central Provinces—												
Western—												
Nagpur	...	...	...	55·5	400	350	...	...	...	...	...	...
Central—												
Jubbulpore	47	29·62	53·25	40	340	290	...	...	29	33·25	66·62	70
Eastern—												
Raipur	...	...	50	...	340	270	...	...	29	30	200	100
Berar—												
Akola	60·37	45·62	54	32·25	381	346	...	...	23	31·25	142·87	114·25
Amráoti	50	43·75	53·75	36·25	380	340	...	...	25	30	170	180
Madras—												
South, central—												
Coimbatore	...	...	72·3	60·7	396·1	327·1	46	70·4	...	...	...	...
Salem	...	...	...	...	385·2	376·7	...	...	...	...	128·8	119·9
Central—												
Bellary	...	..	51·5	...	380·9	285·7	63·6	47·6	...	...	...	...
Cuddapah	...	...	...	...	312·5	279·6	...	...	...	...	...	...
Karnul	...	..	...	...	...	...	...	...	...	...	74	74·1
East Coast, central—												
Nellore	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—												
Madras	...	...	57·6	...	362·1	345·6	61·7	65·8	..	...	115·2	123·4
Tanjore	..	...	...	...	...	...	...	...	...	...	123·4	61·8
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...
Southern—												
Madura	...	...	72·6	60·4	...	...	...	...	...	...	106·8	106·8
Mysore—												
Mysore	...	...	65·19	58·78	363·41	339·17	49·37	76·36	...	...	280·2	280·52
Bangalore	...	...	62·69	58·75	402·85	342·85	55·71	51·43	...	...	291·43	342·85

(The figures state prices in rupees per ten maunds)

Turmeric		Grass		Straw		Jawar stalks		Sheep, per score		Plough bullocks, per pair		Districts
1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	
												Rajputana—
												Eastern—
...	...	8·91	5	7·97	8·33	7·97	5	140	140	85	85	Ajmer
												Panjab—
												Southern—
...	80	3·28	3·75	5	5	6·25	5	60	50	90	75	Ferozpur
												Central—
127·55	84·22	13·33	12·5	8·44	6·67	...	...	200	100	100	112·5	Lahore
												South-eastern—
114·37	100	13·33	6·67	18·91	6·67	16·67	6·67	75	80	110	120	Delhi
												Submontane—
110	...	...	...	11·41	5·42	...	...	92	...	...	...	Amritsar
												Northern—
133·33	100	13·33	10	6·07	6·67	8·91	6·67	80	80	70	80	Ráwalpindi
												Western—
...	96·2	...	5·68	...	4·48	...	6·67	...	60	...	75	Multan
												Sind and Baluchistan—
...	...	...	...	...	...	...	...	...	100	...	90	Karáchi
...	...	...	...	...	...	...	...	...	...	...	...	Shikárpur
...	...	...	...	11·25*	6·87* to 7·5	...	...	60 to 200	40 to 140	...	...	Quetta
												Bombay—
												Deccan and Karnátak—
...	...	...	...	...	...	...	...	...	...	...	...	Dharwar
...	...	...	...	...	...	...	...	...	...	...	...	Sholapur
...	...	...	...	...	...	...	...	...	...	...	...	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	...	...	...	...	...	...	...	...	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	...	Dhulia
												Gujarat—
...	...	...	...	...	...	...	...	75	70	...	...	Surat
...	...	...	...	...	...	...	...	...	...	...	...	Ahmadabad
												Central Provinces—
												Western—
...	...	...	...	...	...	...	...	60	60	100	100	Nagpur
												Central—
106·62	88·62	...	...	...	...	...	...	55	55	40	45	Jubbulpore
												Eastern—
88	67	...	...	...	...	...	...	...	...	25	30	Raipur
												Berar—
114·25	52·37	4·5	3·75	...	...	7	7·5	70	80	90	100	Akola
124	80	6	6	...	...	10·5	9	55	65	80	75	Amráoti
												Madras—
												South, central—
96	64	...	...	...	...	4	4·8	...	...	50	50	Coimbatore
60	49·7	...	...	7·7	7·7	...	...	75†	75†	...	...	Salem
												Central—
...	...	...	...	...	...	6·8	5·2	80†	80†	100	100	Bellary
78·9	41·1	...	...	...	...	...	...	...	...	...	...	Cuddapah
98·7	53·5	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	...	...	4·4	4·4	...	...	...	...	...	...	Nellore
												East Coast, south—
88·9	47·7	...	...	...	...	...	...	57·5†	53·75†	...	...	Madras
...	...	...	...	...	...	...	...	80†	80†	...	...	Tanjore
...	...	...	...	...	...	...	...	...	...	..	...	Trichinopoly
												Southern—
...	...	...	...	6·4	4·8	...	...	...	...	40	40	Madura
												Mysore—
109·94	77·14	11·4	6·85	6·51	6·51	5	6·5	100	100	70	70	Mysore
102·86	45	9·14	7·61	9·79	6·86	5·71	5·71	160	160	120 to 150	120 to 150	Bangalore

* Bhusa † Sheep or goats

FREDERICK NOEL-PATON

Director-General of Commercial Intelligence

W. L. HARVEY

Secretary to the Government of India

Calcutta. March 2, 1906

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GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1906 (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Mergui	...	...	...	.	..	...	9 9	9 9	...	...	..	...
Tavoy	...	...	...	...	12 8	12 3	13 6	13 —	...	...	...	...
Moulmein and Amherst	6 13	6 13	...	...	9 12	9 12	10 8	10 8	...	...	..	...
Pegu (deltaic)—												
Pegu	...	...	...		9 14	9 14	10 8	10 8		...	..	...
Rangoon	12 12	12 12	...	...	13 4	13 —	14 12	14 12	..	...	...	...
Maubin	..	.	...	..	9 13	9 13	11 8	11 8	.	...	...	...
Bassein	...		...		8 5	8 5	9 2	9 2	...	...	...	...
Pegu (inland)—												
Tharawadi	...	...	...	..	10 10	10 10	11 10	11 10	..	...	...	...
Hensada	...	...	...	...	9 11	9 11	12 2	12 2	...	...	...	...
Prome	...	...	...	..	...	...	9 14	9 14	...	...	..	...
Toungoo	.		...	.	10 6	10 6	12 6	12 6	...	...	...	...
Thayetmyo	...		...	..	10 —	10 —	11 8	11 8	...	...	...	...
Upper Burma—												
Mandalay	15 1	16 1	...	.	10 9	10 9	11 9	11 9	...	...	...	...
Bamo	...	...	...	...	10 10	10 10	12 7	12 7	.	...	...	...
Pakôkku	...	..	...	..	8 13	8 13	10 10	10 10	...	...	...	...
Meiktila	..	..	...		11 2	11 2	12 5	12 5	20 4	20 4	...	...
Arakan—												
Sandoway	.	...	...	.	15 9	15 9	17 8	17 8	..	...	...	...
Kyaukpyu	...	...	...	..	11 13	12 2	12 13	13 2	..	...	...	...
Akyab	...	...	...	..	9 —	9 —	10 —	10 —	...	...	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	...	...	...	...	...	...	10 —	11 —	...	...	...	...
Noakhali	...	...	...	...	...	...	10 —	10 —	...	..	...	...
Backerganj	...	...	...	...	...	...	10 —	10 8	...	..	...	...
Maimensingh	8 —	10 10	12 —	12 5	...	...	8 7	8 14	...	.	...	...
Tippera	...	...	...	...	...	...	10 —	9 10	...	..	...	...
Dacca	9 12	9 12	17 8	19 —	...	...	9 4	9 4	...	...	...	...
Faridpur	14 8	14 8	24 8	24 8	...	...	8 11	9 11	...	..	...	...
Central—												
Pabna	...	...	...	...	...	...	9 2	9 8	...	...	...	...
Rajshahi	12 —	12 12	24 —	24 —	...	...	10 8	11 4	...	...	...	...
Malda	9 8	10 4	20 —	20 —	...	...	11 —	11 8	...	...	...	...
Bogra	11 4	11 4	...	...	...	...	10 8	10 8	...	...	...	...
Northern—												
Jalpaiguri	10 —	10 —	...	...	...	...	9 8	9 12	...	...	...	...
Dinajpur	10 —	8 —	...	...	...	...	11 8	11 —	...	...	...	...
Rangpur	11 —	11 —	...	...	...	...	10 —	10 8	...	...	...	...
Surma—												
Sylhet	...	...	...	...	8 —	9 —	10 8	10 8	...	...	...	...
Cachar	8 6	8 6	...	...	10 10	10 10	12 12	12 12	...	...	...	...
Hill tracts—												
Khasi and Jáintia Hills	6 —	6 8	...	....	4 8	5 —	7 4	7 8	...	...	...	...
Gáro Hills	...	...	...	...	4 —	4 —	10 —	10 —	...	...	...	...
Manipur	...	...	...	...	30 —	30 —	31 —	31 —	...	...	...	..
Nagá Hills	...	...	...	...	13 8	13 8	14 8	14 8	...	...	...	..
Lushai Hills	...	...	...	...	...	5 —	...	8 —	...	...	...	...
Brahmaputra—												
Goálpára	12 —	12 —	...	...	5 8	5 8	9 —	9 —	...	...	...	...
Kámrúp	9 —	9 —	...	...	7 —	7 —	10 —	11 —	...	...	...	...
Darrang	7 4	8 —	...	...	10 —	10 —	13 5	14 —	...	...	...	...
Nowgong	...	...	...	...	7 —	7 —	10 —	10 —	...	...	...	...
Sibságar	...	...	...	...	6 —	6 8	15 —	13 —	...	...	...	...
Lakhimpur	7 —	6 8	...	...	5 8	6 —	9 —	9 4	...	...	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*)		Kangni or kakuni, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or thur, cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	18 14	18 14	Mergui
...	...	...	...	...	...	...	...	...	...	17 12	17 12	Tavoy
...	...	...	...	9 5	9 5	...	...	7 9	7 9	16 4	16 4	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	12 12	12 12	...	...	9 5	9 5	19 2	19 2	Pegu
...	...	...	...	16 —	16 —	...	...	13 4	13 4	18 8	18 8	Rangoon
...	...	...	...	...	...	...	...	...	...	12 8	12 8	Maubin
...	...	...	...	10 11	10 11	...	...	...	...	15 1	15 1	Bassein
												Pegu (inland)—
...	...	...	...	8 8	8 8	...	...	...	...	14 4	14 4	Tharawadi
...	...	...	...	11 2	11 2	...	...	8 2	8 2	14 3	14 3	Henzada
...	...	...	...	9 14	11 14	18 10	18 10	8 2	8 2	16 2	16 2	Prome
...	...	...	...	10 8	10 8	...	...	...	...	10 15	10 15	Toungoo
...	...	...	...	9 14	9 14	20 9	22 9	8 10	8 10	11 10	11 10	Thayetmyo
												Upper Burma—
...	...	...	...	16 2	17 —	...	...	8 2	8 2	17 2	17 2	Mandalay
...	...	...	...	7 2	7 2	...	...	7 2	7 2	11 1	11 1	Bamo
...	...	...	...	17 2	17 2	...	...	8 —	8 —	14 3	14 3	Pakôkku
...	...	...	...	18 7	18 7	30 12	30 12	9 10	9 10	16 1	16 1	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	...	...	18 4	18 4	Sandoway
...	...	...	...	...	...	...	...	...	...	14 12	18 —	Kyaukpyu
...	...	...	...	10 —	10 —	...	...	6 -	6 -	10 -	10 —	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	10 —	13 —	...	...	10 —	8 —	16 —	16 —	Chittagong
...	...	...	...	12 8	12 8	...	...	...	...	15 8	15 8	Noakhali
...	...	...	...	10 —	10 —	...	...	...	...	16 —	13 —	Backerganj
...	...	...	...	11 7	11 8	...	...	11 4	11 4	13 5	14 8	Maimensingh
...	...	...	...	...	...	...	...	...	...	16 —	12 13	Tippera
...	...	...	...	13 —	13 —	...	...	8 —	8 —	15 —	14 —	Dacca
...	...	...	...	10 —	9 —	...	...	7 —	7 —	14 8	14 8	Faridpur
												Central—
...	...	...	...	13 4	13 4	...	...	8 —	8 8	12 —	12 —	Pabna
...	...	...	...	15 —	15 12	...	...	9 12	9 —	13 8	12 12	Rajshahi
...	...	...	...	13 —	13 8	18 —	19 —	6 —	7 —	14 —	14 —	Malda
...	...	...	...	12 —	12 —	...	...	12 —	12 —	13 8	13 8	Bogra
												Northern—
...	...	...	...	13 —	13 —	...	...	8 —	8 —	12 8	12 8	Jalpaiguri
...	...	...	...	13 8	12 —	...	...	7 4	8 —	14 —	14 —	Dinajpur
...	...	...	...	12 8	12 —	...	...	8 —	7 12	12 8	14 —	Rangpur
												Surma—
...	...	...	...	10 —	9 12	...	...	7 5	8 —	13 —	16 —	Sylhet
...	...	...	...	9 2	10 —	...	...	8 3	8 6	15 4	16 7	Cachar
												Hill tracts—
...	...	...	...	7 8	9 —	15 —	16 —	6 —	7 —	8 8	8 8	Khási and Jáintia Hills
...	...	...	...	8 —	8 —	...	...	5 8	5 8	8 —	8 —	Gáro Hills
...	...	...	...	6 —	6 —	...	...	5 —	5 —	11 —	11 —	Manipur
...	...	...	...	6 8	6 8	...	...	6 —	6 —	8 —	8 —	Nága Hills
...	...	...	...	...	6 8	...	...	...	5 —	...	7 —	Lushai Hills
												Brahmaputra—
...	...	...	...	12 —	12 —	...	...	8 4	8 8	14 —	14 —	Goálpára
...	...	...	...	11 —	11 —	...	...	8 —	8 —	13 —	13 —	Kámrup
...	...	...	...	10 —	11 —	...	...	8 —	8 —	13 5	13 —	Darrang
...	...	...	...	9 —	9 —	...	...	7 —	7 —	13 —	13 —	Nowgong
...	...	...	...	11 —	11 —	...	...	8 —	8 —	13 —	13 —	Sibsagar
...	...	...	...	9 8	11 —	...	...	6 8	7 8	11 8	11 8	Lakhimpur

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1906—*continued* (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—												
Deltaic—												
Khulna	...	...	...	...	...	...	7 —	11 8	...	...	...	...
24-Parganas	8 —	10 —	...	...	...	...	9 12	11 7	...	...	...	...
Midnapur	8 —	9 —	...	...	...	..	11 —	13 —	...	...	...	...
Howrah	...	...	...	...	...	...	10 —	11 8	...	...	...	...
Calcutta	10 —	10 —	12 4	12 4	...	..	7 —	7 —	11 —	13 —	9 —	9 —
Hooghly	8 8	8 8	...	...	...	...	7 10	10 8	...	...	...	...
Nadia (Krishnagarh)	...	14 9	...	...	...	...	8 14	12 5	...	...	...	...
Jessore	8 —	10 —	10 —	10 4	...	...	8 —	11 11	...	...	...	...
Central—												
Bankura	11 —	12 —	...	...	...	...	12 8	14 —	...	...	...	...
Bardwan	...	...	...	...	...	...	10 8	12 4	...	...	...	...
Birbhum	10 —	10 8	...	...	...	...	10 —	12 —	...	...	...	...
Murshidabad	14 —	15 —	22 —	24 —	...	...	11 —	12 —	...	...	...	...
Santhal Parganas	8 —	8 8	15 —	14 8	...	...	9 —	14 —	...	...	...	...
Hills—												
Darjeeling	...	...	...	...	...	...	9 —	9 8	...	...	...	...
Orissa—												
Puri	11 2	11 2	...	...	...	...	13 2	13 2	...	...	...	...
Cuttack	11 13	11 13	...	...	...	...	12 7	13 2	...	...	...	...
Balasore	13 —	13 —	...	...	...	...	12 —	13 —	...	...	...	...
Sambalpur	10 —	11 8	...	...	...	...	14 —	15 —	...	...	...	...
Chota Nagpur—												
Singhbhum	11 —	13 —	...	...	...	...	12 —	13 —	...	...	...	...
Mánbhum	9 —	10 8	16 —	16 —	...	...	12 —	14 —	...	...	...	...
Ránchi	8 — to 9 —	8 — to 10 8	13 —	15 —	...	...	12 —	13 —	...	...	...	...
Palámau	9 9	12 6	15 5	...	...	...	14 [illegible]	14 11	...	...	...	...
Hazáribágh	8 8	9 12	15 —	17 4	...	...	11 4	12 12	...	...	...	...
Bihár, south—												
Monghyr	9 10½	11 8	...	...	...	...	10 7½	11 10	...	...	...	...
Gaya	10 5	10 12	16 6	14 6	...	...	14 —	13 13	14 —	14 6	10 4	...
Patna	9 —	10 —	16 —	...	...	...	12 8	13 —	14 —	14 —	...	...
Shahabad	10 —	13 —	15 —	15 —	...	...	12 8	14 —	...	...	...	...
Bihar, north—												
Purnea	10 —	13 —	...	...	...	...	10 —	11 —	...	...	...	...
Bhágalpur	8 10	10 —	15 2	17 12	...	...	11 5	12 10	...	...	...	...
Darbhanga	10 7	11 —	15 6	17 9	...	...	11 —	12 10	...	...	...	...
Muzaffarpur	9 —	10 —	13 —	15 —	...	...	11 —	11 —	...	...	...	...
Sáran	9 —	10 —	16 —	16 —	...	...	11 —	13 —	15 —	15 —	16 —	16 —
Champáran	11 —	12 —	19 —	20 —	...	...	11 8	13 —	...	...	...	...
United Provinces:												
(a) AGRA—												
Eastern—												
Mirzapur	9 8	11 —	13 8	13 8	6 —	6 —	10 8	10 —	13 —	13 8	12 —	12 8
Benares	10 —	10 9	12 3	13 —	7 5	7 9	10 13½	11 2	13 4½	13 9	12 11	13 —
Ghazipur	8 14	10 8	12 12	13 12	7 4	7 4	10 9	11 2	13 14	14 8	12 6	12 12
Jaunpur	9 —	9 8	13 —	13 8	5 8	5 8	10 8	10 —	...	...	...	...
Allahabad	8 12	8 12	12 —	12 —	6 —	6 —	9 —	9 —	13 —	13 —	12 —	11 8
Central—												
Bánda	10 8	10 4	11 4	11 4	4 8	4 8	10 —	9 12	13 2	13 2	12 —	12 —
Fatehpur	9 —	9 4	11 8	11 8	8 8	8 8	9 8	9 8	12 —	12 —	11 12	11 8
Hamirpur	9 6	9 2	11 —	11 —	6 —	6 —	8 12	8 12	12 —	12 —	12 —	11 8
Jalaun	9 12	9 12	12 —	14 —	8 —	8 —	9 —	9 —	11 12	12 4	12 —	11 —
Cawnpore	10 —	10 —	12 12	12 12	...	...	10 8	10 8	12 8	12 8	12 4	12 8
Jhansi	10 —	10 8	13 5	13 8	8 12	8 12	10 —	10 8	12 5	13 1½	12 4	12 4
Etáwah	9 8	9 8	12 4	12 8	5 —	5 —	10 —	10 —	12 8	12 8	11 4	11 4
Farukhabad	9 9	9 9	13 5	13 5	5 6	5 6	10 3	9 9	11 9	11 9	11 15	12 4
Mainpuri	9 8	9 8	11 —	11 8	5 —	5 —	9 —	9 —	11 —	11 —	11 —	11 —
Etah	9 14	10 2	11 8	12 4	5 —	5 —	9 —	9 —	11 8	11 8	11 8	11 8
Western—												
Meerut	10 1	10 6	13 12	14 1	4 —	4 —	10 —	10 —	12 12	13 —	12 —	12 —
Agra	9 —	9 12	12 8	13 —	6 12	6 4	9 —	9 —	11 —	11 8	11 —	11 —
Muttra	10 —	10 8	12 8	13 —	6 8	6 8	10 —	10 —	12 8	13 —	11 —	11 8
Aligarh	9 12	10 8	12 8	14 —	4 8	4 8	...	...	12 —	13 —	11 —	12 —
Bulandshahr	9 12	10 8	12 8	13 8	5 —	5 —	9 —	9 —	12 8	13 —	11 —	11 —
Submontane, east—												
Ballia	9 —	11 —	14 —	15 —	6 —	6 —	9 —	9 —	14 —	15 —	14 —	15 4
Azamgarh	9 4	9 6	13 4	13 2	7 10	7 10	11 10	11 10	13 8	13 8	...	...
Gorakhpur	11 11	11 11	14 6	14 6	10 5	10 5	12 2	12 2	13 1	13 1	12 —	12 —
Basti	10 4	10 4	14 —	14 8	7 8	7 12	11 4	11 4	17 8	17 8	...	..

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

MARUA OR RAGI (*Eleusine coracana*)		KANGNI OR KAKUN, ITALIAN MILLET (*Setaria italica*)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (*Cicer arietinum*)		MAIZE (*Zea Mays*)		ARHAR OR THUR, CADJAN PEA (*Cajanus indicus*)		SALT		DISTRICTS
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—
												Deltaic—
...	...	...	...	9 8	14 —	...	...	9 —	9 —	13 8	13 8	Khulna
...	...	...	...	13 —	13 —	...	...	8 —	10 9	13 4	20 —	24-Parganas
...	...	...	...	10 8 to 12 8	10 8 to 12 8	...	...	8 8	8 8	14 —	14 —	Midnapur
...	...	...	...	10 —	10 8	...	...	10 —	10 8	16 —	16 —	Howrah
...	...	7 —	7 —	10 10	10 —	12 4	12 4	7 —	7 8	14 —	14 —	Calcutta
...	...	...	...	11 —	11 8	...	...	8 —	9 —	16 —	16 —	Hooghly
...	...	...	...	14 9	16 —	...	...	8 —	8 14	16 —	16 —	Nadia (Krishnagarh)
...	...	...	...	12 8	14 8	...	...	12 8	16 —	12 —	12 —	Jessore
												Central—
...	...	...	...	11 8	12 —	...	...	10 —	10 —	16 —	16 —	Bankura
...	...	...	...	11 12	12 —	...	...	8 12	8 12	16 —	16 8	Bardwan
...	...	...	...	11 4	11 4	...	...	7 8	7 8	14 —	13 8	Birbhum
...	...	...	...	14 —	15 —	...	...	9 8	10 —	16 —	16 —	Murshidabad
...	...	...	...	10 —	11 8	14 —	18 —	13 —	14 —	14 —	14 —	Santhal Parganas
												Hills—
13 —	18 —	...	...	10	10 —	11 8	13 —	6 —	6 8	11 —	11 8	Darjeeling
												Orissa—
...	...	...	...	13 12	13 12	...	...	8 8	9 3	15 —	16 —	Puri
...	...	...	...	15 12*	15 12*	...	...	14 7	17 1	16 —	16 —	Cuttack
...	...	...	...	13 —	13 —	...	...	9 —	8 —	13 —	13 —	Balasore
...	...	...	...	12 —	12 8	...	...	9 —	9 —	11 8	11 8	Sambalpur
												Chota Nagpur—
...	...	...	...	11	13 —	...	...	12 —	12 —	13 —	13 —	Singhbhum
...	...	...	..	11 —	12 —	18 —	20 —	9 8	9 3	14 —	14 4	Mánbhum
23 —	26 —	...	...	10 8	12 —	14 —	18 —	7 —	7 —	13 —	12 —	Ránchi
...	...	...	...	12 6	15 12	19 1	16 14	9 —	10 2	14 1	14 9	Palámau
19 —	19 8	...	...	12 —	13 —	15 —	16 —	9 —	9 8	12 —	12 —	Hazáribágh
												Bihar, south—
...	...	...	...	12 4	13 9¾	12 9	14 10½	8 6	8 6	13 9¾	14 —	Monghyr
...	...	...	12 5	13 5	13 13	...	...	8 3	8 3	...	15 14	Gaya
...	...	...	...	14 —	14 —	...	...	8 —	9 —	16 —	16 —	Patna
...	...	...	...	13 —	14 —	...	...	8 —	8 —	15 —	15 —	Shahabad
												Bihar, north—
...	...	..	...	13 —	16 —	...	16 —	8 —	7 —	13 —	13 —	Purnea
...	...	.		13 14	15 2	...	17 12	8 4	8 14	15 —	15 12	Bhágalpur
18 11	18 11	...	...	14 4	14 4	13 3	13 3	8 12	9 4	14 4	14 4	Darbhanga
...	...	...	...	13 —	13 —	12 —	13 —	9 —	9 —	14 —	14	Muzaffarpur
14 —	18 —	...	13 —	13 —	13 — to 14 —	13 —	14 —	9	8 —	15 —	15 —	Sáran
21 —	28 —	...	...	16 —	16 —	13 —	14 8	9 —	9 8	15 —	15 —	Champáran
												United Provinces:
												(a) AGRA—
												Eastern—
...	...	10 8	11 —	11 8	13 —	14	16 —	8 —†	8 —†	13 8	13 8	Mirzapur
...		15 8	15 8	12 7	13 —	14 10	15 11½	8 1½†	8 6†	12 1½	12 1½	Benares
...	...	...	12 8	13 2	13 8	...	...	8 14†	9 2†	13 4	13 4	Ghazipur
...	...	...	...	12 —	13 —	13 —	13 8	9 8†	10 —†	14 —	14 —	Jaunpur
...	...	14 —	14 —	12 —	12 —	...	...	8 —†	8 —†	13 —	13	Allahabad
												Central—
...	...	.	...	12 —	11 10	13 8	13 8	8 8†	8 8†	11 12	11 12	Bánda
...	...	...	...	11 —	11 4	...	...	8 —†	8 —†	14 —	14	Fatehpur
...	...	...	...	12 —	11 4	13 4	13 8	8 8†	8 8†	13 —	13 —	Hamirpur
...	...	...	...	11 4	11 8	12 8	12 8	9 —†	9 —†	14 —	13 —	Jalaun
...	...	16 8	16 8	12 4	12 —	14 —	14 4	10 —†	9 8†	10 —	10 —	Cawnpore
...	...	...	...	11 5	11 8	.	...	...	...	15 —	15 —	Jhansi
16 —	17 —	12 —	12 —	12 2	12 8	13 4	13 4	9 —†	9 —†	15 —	15 —	Etawah
...	..	...	...	11 9	12 4	13 5	13 10	8 3†	8 3†	15 11	16 6	Farukhabad
...	...	...	...	11 —	11 —	12 —	12 —	10 †	10 —†	15 —	15 —	Mainpuri
...	...		...	11 4	12 —	12 8	12 12	8 —†	8 —†	16 —	16 —	Etah
												Western—
...	...	...	...	12 8	13 —	13 7½	13 14	8 4†	8 4†	16 —	16 —	Meerut
...	...	..	...	11 8	12 —	12 —	12 8	8 —†	8 8†	17 —	17 —	Agra
...	...	...	...	12 —	12 12	12 3	13 8	8 —	8 —	17 1	17 —	Muttra
...	...	11 —	11 —	12 4	13 5	12 6	13 12	8 5†	8 8†	15 12	14 12	Aligarh
...	...	12 —	12 —	11 12	12 8	11 12	13 —	8 8†	9 —†	15 8	16 —	Bulandshahr
												Submontane, east—
...	...	10 —	11 —	13 —	14 —	13 —	14 —	9 —†	9 —†	14 —	14 —	Ballia
16 8	16 8	12 —	12 —	13 4	13 4	13 8	13 8	9 4†	9 4†	12 4	12 4	Azamgarh
...	...	11 —	11 —	12 9	13 2	14 —	14 —	9 9†	9 9†	14 12	14 12	Gorakhpur
19 8	19 8	11 —	11 —	12 —	12 8	15 —	16 —	9 —†	9 8†	13 4	13 4	Basti

* Kalai † Husked

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1906—*continued*-(*The figures*

Districts	Wheat: Half-month of report	Wheat: Previous half-month	Barley: Half-month of report	Barley: Previous half-month	Rice, Best sort: Half-month of report	Rice, Best sort: Previous half-month	Rice, Common: Half-month of report	Rice, Common: Previous half-month	Jawar or cholum (*Andropogon sorghum*): Half-month of report	Jawar or cholum: Previous half-month	Bajra or cumbu (*Pennisetum typhoideum*): Half-month of report	Bajra or cumbu: Previous half-month
United Provinces—*continued*												
(a) AGRA—*continued*												
Submontane, west—												
Shahjahánpur	9 8	10 —	1 —	13 —	6 —	6 —	9 —	9 —	14 —	13 —	13 —	12 8
Budaun	9 10	9 14	12 6	12 12	5 —	5 —	8 8	9 —	11 4	12 5	11 —	11 12
Pilibit	10 4	10 —	13 —	14 —	5 —	5 —	9 4	10 —	12 8	13 8	11 8	12 —
Bareli	9 12	10 —	12 12	13 4	5 8	5 8	9 12	9 8	13 —	13 8	12 4	12 8
Moradabad	10 10	9 4	12 2	12 2	5 —	5 5	9 6	9 6	12 4	12 4	11 10	11 6
Bijnor	10 2	10 4	13 8	13 8	4 8	4 8	7 —	7 12	...	...	11 12	...
Muzaffarnagar	11 —	11 —	14 5	14 14	8 4	8 4	9 1	9 1	12 6	12 14	12 6	12 9
Sahâranpur	11 13	12 8	12 14	13 —	3 3	3 3	7 8	6 14	10 12	10 10	12 14	12 12
Dehra Dún	10 —	11 —	14 —	14 —	5 8	5 —	7 —	7 —	12 8	12 8	12 8	12 8
Hills—												
Naini Tal	9 —	10 —	13 —	14 —	4 —	4 —	7 —	8 —	...	...	9 —	10 —
Almora	13 —	13 4	18 —	18 —	4 8	4 8	10 4	10 4	...	...	...	...
Garhwál	15 —	15 —	18 —	18 —	6 —	6 —	10 —	10 —	...	...	...	...
(b) OUDH—												
Southern—												
Partábgarh	9 4	9 8	12 —	12 —	7 —	7 —	10 —	11 —	13 —	13 —	12 —	12 8
Sultanpur	9 —	9 —	11 8	11 —	7 —	7 —	11 8	11 —	...	...	...	...
Rae-Bareli	9 8	10 —	12 —	12 —	5 —	5 —	11 —	11 —	13 8	14 —	13 8	13 8
Unao	9 4	9 —	12 —	12 —	6 —	6 —	10 —	10 —	12 —	12 —	12 12	12 8
Lucknow	10 4	10 —	11 8	12 8	5 —	5 —	10 8	10 8	13 8	13 8	13 8	12 8
Hardoi	9 8	10 —	13 —	14 —	5 —	5 —	8 —	8 —	12 8	13 —	13 —	13 —
Northern—												
Fyzabad	10 —	10 4	11 4	11 4	...	...	9 8	9 8	13 8	14 —	11 8	12 12
Barabanki	9 —	9 —	12 —	11 —	8 —	8 —	10 —	10 —	12 —	12 —	12 —	12 —
Gonda	10 8	10 8	11 —	11 —	...	...	11 12	11 12	14 4	14 12	12 4	13 12
Bahraich	10 8	11 —	16 —	16 —	7 —	7 —	11 8	12 —	15 8	16 —	14 8	15 —
Sitapur	10 —	9 12	13 8	13 8	4 —	4 —	10 —	10 —	13 8	14 —	13 8	13 8
Kheri	10 8	10 8	15 —	15 —	3 —	3 —	10 —	10 —	15 —	14 —	15 —	14 —
Rajputana—												
Eastern—												
Partábgarh	10 —	10 —	20 —	20 —	7 —	7 —	7 8	7 8	19 —	20 —	...	...
Bánswara	10 8	10 8	14 —	14 8	4 —	4 —	6 12	6 12	...	...	...	...
Mewar (Udaipur)	9 7	10 4	11 7	12 —	7 1	7 4	7 14	8 —	13 —	13 3	9 13	9 15
Hilly Tracts of Mewar (Dungarpur)	10 12	10 12	15 —	15 5	4 —	4 —	6 8	6 8	...	...	...	...
Sirohi	9 8 and 10 4	9 12 and 10 8	13 8	13 12	6 —	6 —	8 —	8 —	12 —	12 —	11 8	12 —
Erinpura	9 10	9 12	12 9	12 12	6 —	6 —	8 —	8 —	12 5	12 12	11 12	12 —
Ajmer	9 —	19 4	10 12	12 2¼	6 8	6 8	8 2¼	8 2¼	11 8	13 —	10 —	11 —
Abu	9 3 and 10 —	9 12 and 10 6	12 1	12 12	5 6	5 6	8 6	8 6	11 3	...	10 11	11 12
Kishangarh	9 8	10 —	12 —	12 8	6 —	6 —	10 —	9 8	12 8	14 —	11 4	11 —
Bundi	16 —	16 5	19 4	19 8	7 4	7 5	8 6	8 8	24 1	24 1	...	...
Kotah	9 2	10 8	11 —	11 12	7 —	7 —	9 —	9 —	10 14	12 12	9 8	10 —
Jhalawar	8 13	10 6	...	13 13	6 10	6 10	8 —	8 —	11 10	15 6	10 8	11 8
Tonk	8 8	9 2	10 5	10 13	5 4	5 4	6 9	6 9	11 —	12 5	9 8	10 5
Jaipur	8 15	9 8	11 14	12 11	6 6	6 9	7 1	7 5	12 3	13 4	10 4	10 13
Karauli	8 2	9 1	9 11	11 4	7 8	7 8	8 2	8 6	9 6	11 4	8 12	9 6
Dholpur	10 2¼	10 8	12 13¾	13 4	7 4	7 4	8 4	8 4	11 —	12 8	11 —	11 12
Bharatpur	9 11	10 10	12 —	13 1	5 —	5 —	8 —	8 —	12 2	12 15	10 7	11 4
Alwar	10 9	11 11	12 12	13 15	6 11	6 11	8 8	8 8	12 3	13 12	10 8	11 3
Deoli	9 2	10 —	11 4	12 1	5 —	5 —	6 —	6 —	11 4	13 1	11 8	11 8
Nasirabad	9 —	9 8	...	...	7 8	7 8	8 —	8 —	11 8	12 —	10 —	10 —
Bálmer	10 6	10 6	...	...	6 —	6 —	7 2	7 2	13 —	13 —	12 1	12 1
Anádra	10 — and 10 11	10 — and 10 12	...	..	5 8	5 8	8 8	8 8	...	...	12 3	12 4
Shahpura	10 4	10 4	11 12	11 15	7 4	7 4	8 8	8 8	13 8	13 8	12 —	11 8
Western—												
Jodhpur	8 1	8 12 and 10 —	9 1	11 6	6 4	6 4	7 8	7 8	11 4	12 4	10 2 and 10 13	10 9 and 11 6
Jaisalmer	8 8	8 3	...	...	6 4	6 4	8 6	8 5	12 1	12 1	10 13	10 14
Bikanor	9 —	9 13	12 8	13 —	3 4	3 4	5 8	6 —	..	...	10 —	10 12
Central India—												
Indore	9 4	11 —	11 —	12 —	6 —	6 —	7 —	7 —	13 8	14 —	11 8	12 —
Nimach	9 8	10 4	...	...	8 —	8 8	8 4	8 12	12 —	14 8	11 8	12 8
Gwalior	9 2	9 14	12 —	12 —	6 12	6 12	7 8	7 8	11 8	12 6	10 9	11 —
Panjab—												
Southern—												
Hissar	10 8	11 4	13 —	14 12	...	...	8 —	10 —	12 —	12 12	11 —	11 4
Ferozpur	10 —	11 —	15 —	15 —	...	...	9 —	9 —	12 —	12 —	12 —	12 —
Central—												
Lahore	10 10	11 2	16 —	16 8	...	...	8 8	8 12	13 12	...	13 4	13 4
Gujranwála	12 4	12 11	17 4	18 —	...	...	8 8	8 8	15 8	16 —	13 4	14 —
Gujrat	13 —	13 —	18 —	19 —	...	...	9 —	9 —	15 —	16 —	14 8	15 —
Jhelam	13 —	14 —	16 —	19 12	...	...	8 —	8 —	...	...	14 8	15 8

tate the number of sers (of 80 tolas) and Chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces — *continued*
												(*a*) Agra—*continued*
												Submontane, west —
...	...	...	..	11 —	12 —	14 —	14 —	8 —*	8 —*	14 —	14 —	Shahjahánpur
...	...	...	14 7	11 14	12 8	13 8	14 10	8 4*	8 8*	15 —	15 —	Budaun
...	...	...	..	11 12	12 8	13 12	15 —	7 8*	8 8*	13 8	14 —	Pilibit
...	...	10 —	10 8	11 12	13 2	12 8	14 4	8 8	8 —	15 —	15 —	Bareli
...	...	12 —	12 —	11 6	11 6	13 2	13 2	12 12*	12 12*	14 12	13 14	Moradabad
...	...	...	...	11 8	12 8	8 12	...	6 —*	6 —*	15 —	15 -	Bijnor
...	...	...	...	12 10½	12 14	14 5	14 5	8 4*	8 4*	16 4	16 4	Muzaffarnagar
17 8	17 —	17 3	17 —	13 12	13 —	13 15	13 13	8 1*	7 15*	15 9	15 15	Saháranpur
14 8	15 —	...	..	12 —	12 —	14 —	15 —	9 —*	10 —*	14 —	14 —	Dehra-Dún
												Hills —
...		...	..	11 -	11 8	10 —	11 —	6 —*	6 —*	10 —	10 —	Naini Tál
21 —	21 —	...	...	10 4	11 —	...	...	7 —*	7 —*	10 8	10 8	Almora
20 —	20 —	20 —	20 —	10 —	10 —	..	...	7 —*	7 —*	9 —	9 —	Garhwál
												(*b*) Oudh —
												Southern —
14 —	14 8	...	...	12 —	12 8	16 —	12 8	8 8*	8 8*	14 —	13 —	Partábgarh
13 8	12 —	...	...	12 8	13 —	..	...	8 —*	8 —*	15 —	15 —	Sultanpur
16 —	16 —	12 —	12 —	13 —	13 —	12 —	14 -	[illegible] —*	8 —*	15 —	15 —	Rai-Bareli
13 —	13 —	16 —	16 —	11 8	11 12	13 —	13 8	8 8*	9 —*	13 —	13 —	Unao
...	..	17 -	16 -	12 —	12 —	15 —	14 8	8 8*	8 8*	14 —	14 —	Lucknow
18 —	18 —	15 —	15 —	12 8	13 —	13 -	15 -	8 —*	8 —*	12 —	12 —	Hardoi
												Northern —
...	...	15 —	16 —	12 -	12 8	13 4	15 4	7 8*	8 4*	14 —	14 —	Fyzabad
...	...	...	...	12 —	12 -	14 —	14 —	8 —*	8 —*	14 —	14 —	Barabanki
16 —	16 —	15 8	15 8	13 12	13 8	14 12	15 4	7 12	7 12*	14 —	14 —	Gonda
...	...	14 —	14 —	13 —	14 8	15 8	16 8	9 —*	9 8*	14 —	15 —	Bahraich
18 —	20 —	16 —	18 —	12 —	12 8	14 8	15 8	8 8*	9 —*	14 8	15 —	Sitapur
18 —	18 —	8 —	8 —	13 —	13 -	16 —	15 —	8 —*	8 —*	15 —	15 —	Kheri
												Rajputana —
												Eastern —
...	...	...	...	14 —	13 —	23 —	23 —	7 8	7 8	15 —	15 —	Partábgarh
...	...	...	...	13 8	16 8	13 8	16 8	6 4	6 4	13 5	13 12	Bánswara
...	...	13 13	14 13	10 10	11 3	12 10	12 14	7 8	7 11	13 13	14 5	Mewar (Udaipur)
...	...	...	...	13 4	13 4	13 4	13 4	...	...	15 —	15 —	Hilly Tracts of Mewar (Dungarpur)
...	...	13 —	14 —	10 12	11 —	11 8	12 4	9 —	9 —	16 8	17 —	Sirohi
...	...	...	...	11 13	12 —	...	...	...	...	19 —	19 —	Erinpura
...	...	9 8	9 8	11 8	12 10	10 9	12 2½	...	...	17 8	17 8	Ajmer
...	...	...	...	11 8	11 11	11 11	12 14	7 14 and 8 1	7 14	16 6	16 6	Abu
...	...	...	...	11 8	12 8	11 8*	12 8	...	...	13 8	19 8	Kishangarh
...	...	...	...	16 —	16 5	...	...	...	...	15 —	15 1	Bundi
...	...	...	...	10 4	11 4	11 —	13 10	7 —	7 —	13 12	14 —	Kotah
...	...	...	...	9 4	10 4	13 2	16 11	8 —	8 —	12 12	12 12	Jhalawar
...	...	...	...	9 12	11 9	10 11	11 13	...	...	16 10	16 12	Tonk
...	...	14 12	17 10	11 8	12 6 and 14 11	12 3	13 4	14 12	16 7	18 9	19 9	Jaipur
...	...	10 —	10 —	9 6	10 5	9 11	...	...	10 —	14 1	14 11	Karauli
...	...	12 —	12 —	11 6½	12 —	...	...	9 4	9 8	17 —	17 —	Dholpur
...	...	10 —	10 12	11 3	12 4	11 —	12 14	8 1	8 4	16 8	16 8	Bharatpur
...	...	13 —	...	12 12	13 11	12 12	13 12	13 —	13 —	18 8	18 8	Alwar
...	...	...	...	11 —	12 —	10 12	12 2	8 —	8 2	17 —	16 8	Deoli
...	...	...	...	11 —	12 —	...	...	8 8	8 8	19 —	19 —	Nasirabad
...	...	...	...	11 8	11 8	12 13	12 13	...	...	16 —	16 —	Bálmer
...	...	...	...	11 7	11 8	12 4	12 8	...	...	17 —	17 —	Anádra
...	...	...	...	11 8	11 12	12 12	13 2	...	...	17 8	17 4	Shahpura
												Western —
...	...	...	...	10 7	11 5	11 4	12 12	7 8	7 8	16 8	16 8	Jodhpur
...	...	...	...	9 11	9 6	...	...	...	...	21 —	21 —	Jaisalmer
...	...	...	...	11 —	12 12	...	...	6 8	6 —	16 —	16 8	Bikaner
												Central India —
...	...	...	...	9 8	10 8	...	15 8	7 —	7 8	15 8	15 8	Indore
...	...	...	...	11 8	12 2	..	...	8 8	8 8	16 4	16 4	Nimach
...	...	9 —	9 —	10 9	11 10	12 8	13 8	8 —	8 6	15 —	15 —	Gwalior
												Punjab —
												Southern —
...	...	...	...	13 8	14 4	...	...	...	...	16 —	16 —	Hissar
...	...	10 —	10 —	14 —	14 —	13 —	15 —	10 —	10 —	18 —	18 —	Ferozpur
												Central —
...	...	14 12	14 8	14 14	14 12	14 —	15 4	8 —	8 4	19 4	17 4	Lahore
...	...	20 8	20 8	16 4	16 4	15 —	16 —	...	...	20 —	20 —	Gujranwála
...	...	...	...	14 8	16 —	16 —	18 —	...	...	18 —	18 —	Gujrat
...	...	...	...	15 2	16 —	14 —	15 —	...	...	19 —	19 8	

*Husked

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1906—*continued (The figures*

Districts	Wheat		Barley		Rice				Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Panjab—*continued*												
South-eastern—												
Gurgáon	10 6	10 6	13 4	13 12	..	...	8 —	8 —	11 12	12 4	11 6	11 4
Delhi	10 —	10 8	13 —	13 8	...	...	8 —	8 —	13 —	13 —	11 —	12 —
Rohtak	11 —	11 8	14 —	15 —	...	...	9 —	9 —	13 —	13 8	12 —	12 8
Karnál	10.12	10 8	13 —	13 —	...	...	8 —	8 —	14 —	14 —	11 —	11 —
Submontane—												
Ambala	11 8	12 1	13 15	16 —	...	...	9 12	9 12	12 12	14 15	12 12	13 9
Ludhiána	12 —	11 12	14 8	14 —	...	...	8 —	8 8	13 —	13 —	12 —	12 —
Jalandhar	12 6	12 —	14 —	16 —	...	...	9 8	10 —	14 —	14 —	10 —	12 —
Hoshiárpur	11 8	11 8	15 8	16 —	...	...	9 —	9 —	15 —	17 —	13 —	14 —
Gurdáspur	11 4	11 8	17 —	16 —	...	...	8 —	8 —	10 —	10 —	...	...
Amritsar	11 12	12 8	15 8	15 8	...	...	9 —	9 —	12 —	12 12	13 —	12 8
Siálkot	13 8	12 8	17 8	17 8	...	...	9 —	10 —	16 —	15 —	14 —	16 —
Hills—												
Simla	10 5	11 —	16 —	16 —	...	...	7 —	7 —	...	...	10 —	11 —
Kángra	13 —	13 —	20 —	20 —	...	...	9 —	9 —	...	...	...	...
Northern—												
Rawalpindi	13 4	13 6	17 8	18 8	...	...	7 12	7 12	16 8	19 8	14 8	15 —
Attock	13 8	15 —	18 —	22 —	...	...	10 —	8 8	26 —	26 —	16 —	17 —
Western—												
Sháhpur	13 4	13 12	20 —	20 —	...	...	7 8	7 8	18 —	18 —	16 —	16 —
Jhang	13 —	12 —	17 —	17 —	...	...	10 —	10 —	17 —	17 —	15 —	15 —
Lyallpur	12 8	12 8	19 4	17 14	...	...	9 —	9 —	...	15 9	...	...
Multan	11 12	12 4	18 4	20 —	...	...	11 4	11 4	15 —	16 —	13 —	14 8
Montgomery	11 14	12 4	17 8	17 8	...	...	9 —	9 —	...	...	13 2	13 6
Muzaffargarh	13 —	13 4	17 —	17 —	...	...	12 —	12 —	19 —	19 —	15 —	15 8
Dera Ghazi Khan	11 14	11 14	16 4	16 4	...	...	10 —	10 —	15 —	15 —	14 6	18 12
N.-W. Frontier Province												
Hazára	14 —	14 12	20 12	22 12	5 —	5 —	9 —	8 12	23 12	23 12	16 8	14 8
Peshawar	13 —	13 —	18 —	19 —	6 3	6 8	9 12	10 —	16 —	18 —	14 —	14 —
Kohát	14 3	14 14	17 3	20 11	6 14	6 14	11 8	11 8	...	...	16 9	16 14
Bannu	14 10	14 15	24 1	23 12	11 4	11 4	13 2	13 2	18 12	20 5	16 4	16 4
Dera Ismael Khan	12 12	12 5	18 11	19 10	4 14	5 1	7 2	7 5	18 12	18 12	14 4	14 6
Sind and Baluchistan—												
Karáchi	11 —	11 —	...	...	9 —	9 —	11 —	11 —	14 —	15 —	11 —	12 —
Hyderabad	10 —	10 8	...	...	7 8	8 —	8 —	8 8	13 8	16 —	12 4	14 8
Thar and Párkar (Umarkot)	12 —	11 —	...	...	11 —	11 —	12 —	12 —	...	..	13 8	13 —
Shikárpur	12 —	12 —	...	...	9 —	8 —	10 —	10 —	16 —	16 —	14 —	14 —
Upper Sind Frontier	10 12	11 —	...	...	9 —	9 —	10	10 —	14 —	14 —	14 —	13 —
Quetta	9 8 to 10 —	9 8 to 10 —	14 —	13 8	4 —	4 —	8	8 —	13 —	13 —	13 —	13 —
Bombay—												
Konkan—												
Karwar	8 8	8 12	...	...	9 2	9 2	10 10	10 10	...	...	...	...
Ratnagiri	8 7	8 12	...	...	8 —	8 —	9 4	9 4	...	...	10 10	11 4
Alibag	8 5	8 5	...	...	9 7	9 14	10 6	10 13	...	...	11 8	11 8
Bombay	7 13	7 13	...	...	5 12	5 12	7 13	7 13	11 —	12 4	10 10	10 10
Tanna	9 2	10 —	...	...	9 4	9 4	10 2	10 2	10 3	..	10 13	10 13
Deccan and Karnatak—												
Dharwar	9 7	10 6	...	...	8 4	7 13	9 —	8 12	14 4	15 3	13 4	13 5
Belgaum	8 10	8 10	...	...	7 14	7 14	8 6	8 6	12 7	12 15	11 11	11 11
Satara	9 7	8 11	...	...	8 14	8 14	9 7	9 7	11 5	10 9	10 6	9 11
Sholapur	10 5	10 5	...	...	6 15	6 15	8 8	8 8	13 14	14 5	12 —	12 8
Bijapur	10 10	10 10	...	...	7 7	7 7	7 15	7 15	13 3	14 2	12 3	13 14
Poona	8 5	8 5	...	...	7 8	6 14	8 2	7 8	11 8	12 10	10 —	10 —
Khandesh and N.-E. Deccan—												
Ahmadnagar	10 2	10 14	...	...	7 6	7 6	8 5	8 5	13 1	13 12	11 11	13 3
Násik	11 6	11 6	...	...	7 8	7 8	8 15	8 15	...	...	11 1	11 13
Dhulia	9 10	9 10	...	...	7 5	7 5	8 7	8 7	12 10	13 8	10 7	10 14
Gujarat—												
Surat	9 4	9 4	...	...	6 —	6 —	7 6	7 6	12 —	12 8	11 2	11 2
Broach	10 —	10 —	...	...	7 —	7 —	10 —	10 —	12 —	13 —	10 8	10 8
Kaira	9 —	10 —	...	...	8 —	8 —	9 —	9 —	15 —	15 —	11 —	11 —
Baroda	8 —	9 —	...	...	8 —	8 —	8 8	8 8	12 —	12 —	9 8	10 —
Ahmadabad	9 —	9 8	...	...	5 8	6 8	8 —	9 —	12 8	12 8	10 —	10 8
Godhra	9 —	10 —	...	...	5 4	5 8	9 —	9 —	...	...	10 4	11 6
Disa	9 8	10 12	...	...	7 —	7 4	8 4	8 12	15 —	15 8	13 —	13 3
Kathiawar—												
Rajkot	9 8	10 —	...	...	8 —	8 —	9 —	9 —	12 —	13 —	10 8	11 8
Central Provinces—												
Western—												
Nimar	10 —	10 8	...	...	5 13	5 13	8 —	8 —	14 2	16 2	...	...
Hoshangabad	8 7	10 5	...	...	7 2	8 6	8 6	9 8	11 11	13 10	..	...
Betul	12 —	12 13	...	...	...	...	8 12	9 12	14 9	16 —	...	...
Chhindwara	10 —	12 —	...	...	8 —	6 11	10 —	11 7	16 5	17 —	...	...
Nagpur	10 —	12 8	...	...	6 4	6 4	8 12	10 —	16 2	16	...	...
Wardha	10 —	10 —	...	...	5 —	5 —	9 4	9 4	15 —	16 4	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Panjab—*continued*
												South-eastern—
...	...	...	..	12 14	13 2	13 —	13 —	7 8	8 —	17 —	17 —	Gurgáon
...	...	...	...	12 8	13 —	13 —	13 —	7 8	7 8	16 —	16 —	Delhi
...	...	10 —	10 —	13 —	14 —	14 —	15 —	10 —	9 —	16 —	16 —	Rohtak
...	...	8 —	8 —	13 —	13 —	13 —	14 —	8 —	9 —	15 —	15 —	Karnál
												Submontane—
15 8	15 8	11 12	11 12	12 14	14 9	13 12	15 12	11 12	11 12	18 2	17 12	Ambala
...	...	15 —	15 —	14 4	14 —	15 8	15 4	6 8	6 8	17 8	17 8	Ludhiána
...	...	12 —	12 —	14 —	14 —	15 8	15 —	...	...	15 8	18 —	Jalandhar
...	...	8 —	8 —	14 —	14 8	14 —	15 —	...	...	16 —	16 —	Hoshiárpur
...	...	...	...	13 8	14 —	13 —	14 8	...	8 —	16 —	17 8	Gurdáspur
...	...	12 4	13 —	15 4	15 4	14 —	16 —	...	...	19 12	15 8	Amritsar
...	...	...	...	15 —	14 8	16 8	17 —	...	.	19 8	20 —	Siálkot
												Hills—
..	...	11 —	12 —	10 5	11 12	13 —	15 —	6 —	6 8	12 11	12 11	Simla
...	...	...	...	12 —	14 —	18 —	20 —	...	...	16 —	16 —	Kángra
												Northern—
...	...	15 8	15 8	14 8	15 —	16 12	17 —	8 12	8 12	20 —	20 —	Ráwalpindi
...	...	10 —	10 —	15 —	15 —	17 —	18 8	8 8	8 8	18 8	18 8	Attock
												Western—
20 —	20 —	16 —	16 —	17 8	17 8	14 8	14 8	7 —	7 —	19 —	18 —	Sháhpur
25 —	25 —	26 —	28 —	15 —	15 —	17 —	17 —	12 —	12 —	17 —	17 —	Jhang
...	...	...	...	16 —	16 —	16 12	17 15	...	...	19 12	19 8	Lyallpur
...	...	16 —	16 —	14 —	15 —	15 8	17 —	..	..	18 8	18 8	Multan
...	...	...	...	15 4	15 14	16 1	15 12	8 —	8 —	18 —	18 —	Montgomery
...	...	...	...	14 4	14 12	16 —	16 —	7 —	7 —	16 —	16 —	Muzaffargarh
...	...	...	...	14 6	15 10	...	..	...	8 2	18 2	18 7	Dera Ghazi Khan
												N.-W. Frontier Province
...	...	19 —	19 —	12 —	12 8	18 4	18 4	9 4	9 8	16 —	16 —	Hazára
...	...	17 —	17 —	14 —	14 —	17 —	19 —	11 —	11 —	19 —	19 —	Peshawar
...	...	...	...	15 5	16 8	17 14	19 2	...	...	21 —	21 —	Kohat
...	...	...	.	18 —	19 4	20 5	20 5	11 4	11 4	21 14	22 8	Bannu
...	...	.	.	16 12	17 7	17 —	17 8	10 —	10 —	19 6	19 6	Dera Ismael Khan
												Sind and Baluchistan
...	...	...	...	12 —	12 8	..	...	8 8	9 —	21 —	21 —	Karachi
...	...	...	...	11 —	12 —	..	..	8 —	8 —	18 —	18 —	Hyderabad
...	...	...	...	8 —	8 —	..	..	...	...	20 —	20 —	Thar and Párkar (Umarkot)
...	...	...	...	13 —	13 8	...	..	7 —	7 —	18 —	18 —	Shikárpur
...	...	..	...	13 8	14 —	..	...	7 —	7 —	15 —	15 —	Upper Sind Frontier
...	...	...	6 —	12 12	13 —	11 7	13 —	8 —	8 —	13 —	13 —	Quetta
												Bombay—
												Konkan—
15 3	15 3	...	..	10 2	9 10	...	..	8 15	9 —	16 —	16 —	Karwar
11 12	11 12	...	...	11 —	11 —	...	...	8 12	9 7	18 3	18 3	Ratnagiri
...	...	...	...	10 3	11 —	...	...	8 12	8 12	18 11	18 11	Alibág
9 —	9 —	...	..	10 —	11 4	...	...	7 10	7 10	11 9	11 9	Bombay
15 12	13 15	...	..	10 10	10 10	..	...	9 2	9 2	17 8	17 8	Tanna
												Deccan and Karnátak—
...	...	...	..	9 8	10 —	...	...	8 7	7 9	17 15	17 4	Dharwar
14 —	16 —	...	...	10 —	10 8	...	...	8 —	8 8	17 5	17 5	Belgaum
...	...	...	...	10 14	9 7	...	...	9 13	9 13	15 15	15 15	Satara
...	...	...	...	12 3	12 11	...	...	9 15	10 6	15 —	15 —	Sholapur
...	...	...	...	10 3	10 3	...	...	9 10	10 1	16 6	16 6	Bijapur
...	...	...	...	10 —	11 3	...	...	8 10	8 10	17 —	17 —	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	10 6	10 6	...	...	9 2	9 2	15 11	15 11	Ahmadnagar
13 4	15 11	...	...	11 5	11 5	...	...	8 10	9 5	19 12	19 12	Nasik
...	...	...	...	10 9	10 9	..	...	8 11	8 11	14 12	14 12	Dhulia
												Gujarat—
...	...	...	...	9 4	10 3	...	...	6 15	7 6	19 10	19 10	Surat
...	...	...	...	10 —	10 8	...	...	8 —	8 8	20 —	20 —	Broach
14 —	14 —	...	...	11 8	11 8	...	...	9 —	9 —	20 —	20 —	Kaira
13 —	12 8	...	...	10 —	11 —	...	...	6 8	6 8	17 8	17 8	Baroda
...	...	...	...	10 8	12 —	...	...	8 8	8 —	20 —	20 —	Ahmadabad
13 4	15 —	...	...	11 4	12 —	...	...	6 4	...	19 —	19 —	Godura
...	...	...	...	10 4	10 4	...	..	7 8	7 12	18 —	18	Disa
												Kathiawar—
...	...	...	..	10 —	11 8	...	...	6 8	8 —	80 —	80 —	Rajkot
												Central Provinces—
												Western—
..	...	...	...	10 —	10 8	...	...	8 12	9 —	14 8	14 8	Nimar
...	...	...	...	11 —	11 —	...	...	9 —	9 —	12 13	12 13	Hoshangabad
...	...	...	...	12 —	12 —	...	...	10 9	10 9	12 13	12 13	Betul
...	...	...	...	13 —	13 7	...	...	8 —	9 —	12 —	12 13	Chindwara
...	...	...	...	11 4	11 4	...	...	8 12	10 —	12 —	12	Nagpur
...	..	...	...	10 —	10 —	...	...	10 —	10 —	13 —	13 —	Wardha

o

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1906—*concluded* (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces—*continued*												
Central—												
Narsinghpur	10 —	11 2		...	6 7	6 9	7 11	8 13	12 13	14 4	...	...
Saugor	10 11	11 3	...	...	6	6 .	10 11	10 11	13 4	13 4	...	...
Damoh	10	11 6	..	...	8 —	8 —	8 8	8 8	15 12	13 12	...	...
Jubbulpore	10 8	10 .	...	..	7 —	7	10 -	10 —	13 8	14	...	...
Mandla	12 —	12 —	...	...	9 -	9	12 —	12 .	.	..		...
Seoni	11 —	13 8	...	...	8 —	8 —	11 -	13 -	16 —	16 ..	.	...
Bálághát	11 4	11 4	..	...	6 4	6 4	11 4	12 8	.	.		..
Bhandára	9 —	12 8	...	...	6 —	7 8	9 —	10 .			...	.
Chánda	11 —	11 —	...	...	8 2	8 2	10	10 —	15 6	15 6		
Eastern—												
Biláspur	11 11	12 13		...	8 —	8 —	14 4	14 4	...	...	.	...
Raipur	11 —	12 8	...	...	9 —	8 2	10 8	13 —	..	...		.
Berar—												
Buldana	12 —	10 —		...	6 —	6 .	9	8	22	20	...	...
Akola	10 —	10 6	...	...	6 4	6 4	8 2	8 2	16 -	16 6		..
Amráoti	10 —	10 —	...	...	6 6	6 6	8 -	8 8	14 -	19		
Yeotmal	12 —	11		...	7	7 —	9	9	15 8	20	..	...
Nizam's Territories—												
Secunderabad	6 15	7 7	11 8	11 6	4 10	4 10	8 1	. 1	13 12	14 4	16 -	16 2
Bolárum	7 8	7 8	..	...	5 12	5 12	8 12	8 12	16 —	16 —	...	..
Madras—												
Malabar Coast—												
Malabar	...	...	..	...	.	...	9 5	9 11½				..
S. Canara	...	...	...	...	...	...	10 12½	12 2	.	..		.
South, central—												
Coimbatore	..	...	...	.	...		8 4	8 4	13 5½	13 .	12 5	12 .
Nilgiris	...	...	...	...	...	.	8 4	8 4				..
Salem	...	...	...	...	...		7 7	7 7	12 12	12 12	11 10½	10 ½
Central—												
Bellary		..	...	...	...	...	8 2	8 2	14 4½	14 4½	..	...
Anantapur	..	...	...	...	...	..	8 10½	8 10	10 10½	18 6		..
Cuddapah	...	..	...	...	...	...	8 4	8 4	15 8	15 8	14 14½	14 14½
Karnul	...	...	...	...	...		7 8	7 8	15 .	16 .4		...
East Coast, north—												
Ganjam	...	...	...	...	...	...	9 10	9 10			...	..
Vizagapatam	...	..	...	...	...	...	8 15½	9 .½		..	13 15	14 14
Godávari	...	..	...	...	...	...	9 3	9 3	16 5	14 4½		...
East Coast, central—												
Kistna	...	...	...	..	...	...	9 1½	9 1½	14 9	14 9	..	...
Guntur	...	...	...	...	...	...	10 7	10 .	15 11	15 11	13 8	14 4
Nellore	...	...	...	...	...	...	10 7	11 4½	14 ½	13 12½	12 —	14 —
East Coast, south												
Madras	...	..	...	...	...	..	8 2	8 2	...		..	..
Chingleput	...	...	...	...	...	...	8 —½	8 —½	...		.	...
N. Arcot	...	...	...	...	...	...	10 11½	10 5	...	...	...	...
S. Arcot	...	...	...	...	...	...	7 13½	7 13½	.	...	13 11	13 11
Tanjore	...	...	...	...	...	...	9 8	8 10½	..		10 15½	10 15½
Trichinopoly	...	..	...	...	..	...	8 4	8 4	14 5	15 5	13 11	13 —½
Southern—												
Tinnevelly	...	...	...	...	...	...	8 10½	8 10½	...	...	10 15½	10 15½
Madura	...	.	...	...	...	...	9 1½	7 7	12 3	11 12½	10 15½	11 5
Mysore—												
Mysore	7 —	7 —	...	...	7 8	7 8	8 8	8 8	14 -	14 —	...	...
Bangalore	11 2	11 2	...	...	7 3	7 3	8 5	8 5	...	...	...	...
Kolar	8 —	8 —	8 —	8 -	7 -	7 —	7 8	7 8	...	...	...	...
Tumkur	7 —	7 —	7 -	7 —	6 8	6 8	8 —	8 —	16 -	16 —	...	..
Hassan	9 —	9 —	8 —	9 —	8 —	8 —	9 —	9 —	...	..	...	...
Kadur	8 —	8 —	11 —	11 —	8 —	8 —	9 —	9 —	17 -	17 —	...	.
Shimoga	8 6	8 6	...	...	8 6	8 6	9 7	9 7	14 11	14 11	...	...
Chitaldrug	8 —	8 —	8 —	8 —	7 —	7 —	8 -	8 —	16 —	16 -	16 —	16 —
Coorg—												
Coorg	7 8	7 8	7 8	7 8	8 —	8 —	12 —	11 8	...	...	...	...
Aden	9 5	9 5	...	...	6 3	6 3	7 7	7 7	12 7	12 7	11 3	11 3

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces— *continued*
												Central—
...	..	...	...	10 14	12 13	...	...	7 13	7 13	12 13	12 13	Narsinghpur
...	...	...	...	10 11	11 11	...	...	8 —	8 —	14 4	14 4	Saugor
...	...	...	...	10 11	12 —	...	...	7 2	7 2	12 13	12 13	Damoh
...	...	...	...	11 8	12 —	...	...	9 —	9 —	13 —	12 —	Jubbulpore
...	...	...	..	16 —	16 —	...	...	10 —	11 —	11 8	11 8	Mandla
...	...	...	...	12 —	14 —	...	...	8 —	9 —	10 11	10 11	Seoni
...	...	...	...	11 4	13 8	...	...	10 —	10 —	13 8	13 8	Bálághát
...	...	...	...	10 12	15 —	...	...	8 8	10 —	15 —	11 —	Bhandára
...	...	...	...	8 14	10 —	...	...	9 14	11 4	13 —	13 6	Chanda
...	...											
												Eastern—
...	..	...	...	12 13	12 13	...	...	10 11	10 11	10 11	10 11	Biláspur
...	...	...	...	12 —	12 8	...	...	9 —	11 —	13 —	13 —	Raipur
												Berar—
...	...	...	...	14 —	15 —	...	...	10 —	9 8	14 —	13 —	Buldana
...	...	...	...	10 —	10 6	...	...	9 —	10 6	15 —	15 —	Akola
...	...	...	...	12 —	12 —	...	...	9 8	12 —	13 —	13 —	Amráoti
...	...	..	..	9 8	10 —	...	...	10 —	12 —	15 8	13 8	Yeotmal
												Nizam's Territories—
16 14	16 8	...	...	10 15	11 2	...	...	16 1	15 7	12 1	11 15	Secunderabad
...	...	...	...	11 —	11 —	...	...	...	...	11 8	11 6	Bolaram
												Madras—
												Malabar Coast—
...		...	...	...	...	...	...	...	...	15 10½	15 13½	Malabar
...	...	...	...	...	...	...	...	...	...	18 7½	18 10	S. Canara
												South, central—
14 13	14 13	...	...	...	...	...	...	...	...	14 10½	14 10½	Coimbatore
...	...	...	...	...	...	...	...	...	..	12 6½	12 —	Nilgiris
14 1	13	...	...	...	...	...	...	...	...	15 —	14 14	Salem
												Central—
15 8¾	15 8¾	...	...	..	...	...	...	...	...	15 8	15 —	Bellary
17 7⅞	17 7⅞	...	...	...	...	...	...	...	...	18 —	15 3	Anantapur
14 13	15 9	...	...	...	...	...	...	...	...	15 11	16 11	Cuddapah
...	15 —	...	...	...	...	...	...	...	...	13 3	13 3	Kurnool
												East Coast, north—
14 15½	15 11	..	...	...	...	...	...	...	...	13 10	13 11	Ganjam
14 2½	15 6½	...	...	...	...	...	...	...	...	14 2	15 —	Vizagapatam
15 8½	15 7½	..	...	...	...	...	...	...	...	20 —	20 —	Godavari
												East Coast, central—
										20 —	20 —	Kistna
15 6½	15 6½	...	...	...	...	...	...	...	...	15 7½	18 7	Guntur
14 13	14 15	...	...	...	...	...	...	...	...	20 9	20 9	Nellore
13 10	13 6	...	...	...	...	...	...	..	...			
												East Coast, south—
12 —	12 12½	...	...	...	...	...	...	...	...	19 13½	19 15	Madras
11 15½	11 15½	...	...	...	...	...	...	...	...	21 10	21 5½	Chingleput
14 1	14 1	...	...	...	...	...	...	...	...	19 5½	15 13	N. Arcot
13 5	13 5	...	...	...	...	...	...	...	...	17 11	17 11	S. Arcot
14 13	13 5	...	...	...	...	...	..	...	...	19 11	17 0 and 17 12½	Tanjore
14 13	14 1	...	.	...	...	...	...	..	...	17 7	17 9	Trichinopoly
												Southern—
13 5	13 5	...	...	...	...	...	...	...	...	20 1½	20 —	Tinnevelly
16 4½	13 5	...	...	...	...	...	...	...	...	...	17 3	Madura
												Mysore—
14 —	14 —	...	...	8 4	8 4	...	...	11 —	11 —	14 —	14 —	Mysore
15 —	15 —	...	...	9 11	9 11	...	...	8 —	8 —	14 6	14 6	Bangalore
15 —	15 —	..	...	9 —	9	...	...	8 —	8 —	15 —	15 —	Kolar
18 —	16 —	...	...	9 —	9 —	...	...	8 —	8 —	13 —	13 —	Tumkur
16 —	16 —	...	...	10 —	8 —	...	...	9 —	9 —	14 —	14 —	Hassan
16 —	16 —	...	...	9 —	9 —	...	...	9 —	9 —	14 —	14 —	Kadur
14 11	14 11	...	...	9 7	9 7	...	...	8 6	8 6	14 11	14 11	Shimoga
[illegible]	16 —	24 —	24 —	9 —	9 —	...	...	8 —	8 —	10 —	10 —	Chitaldrug
												Coorg—
15 8	16 —	...	...	13 8	14 —	...	...	8 —	8 8	15 8	15 8	Coorg
...	...	...	...	11 3	11 3	...	...	11 3	11 3	32 1	32 —	Aden

FREDERICK NOEL-PATON
Director-General of Commercial Intelligence

Calcutta, March 2, 1906

W. L. HARVEY
Secretary to the Government of India

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 1st March 1906.

The following statement of plague seizures and deaths reported in India during the week ending the 24th February 1906, is published for general information:—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	220	191
		Dholera Port		...	...
		Ahmedabad City	B., B. & C. I.	6	3
		Gogo Port		2	1
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	6	2
		Kaira District	" "	245	142
		Broach Port	" "	...	...
		Broach District	" "	11	9
		Mahikantha State	" "	17	10
		Rowakantha State	" "	3	3
		Palanpur State	" "	...	..
		Surat Town and Port	" "	...	...
		Bulsar Port	" "	(a)1	(a)1
		Surat District	" "	1	1
		Panch Mahals District	" "	45	29
		Jhara Port		...	...
		Utan "	B., B. & C. I. & B.-G.-J.-P.	...	...
		Vesava "	" "	...	...
		Kelva "	B., B. & C. I.	...	...
		Trombay "	G. I. P.	...	...
		Tarapur "	B., B. & C. I.	...	...
		Manori "	" "	...	...
		Mahim "	" "	...	...
		Dhanu "	" "	...	...
		Bhiwndi "	G. I. P.	...	...
		Aghashi "	B., B. & C. I.	6	3
		Shirgaon "	" "	...	...
		Bassein "	" "	8	9
		Kalyan "	G. I. P.	...	...
		Thana "	"		7
		Bandra "	"	...	...
		Umbergaon Port	B., B. & C. I.	...	...
		Kon "		...	...
		Thana District	G. I. P. & B., B. & C. I.	15	13
	Central.	Poona City	S. M. & G. I. P.	9	9
		Poona District	" "	3	3
		Satara "	S. M.	68	55
		Khandesh District		214	151
		Ahmednagar "		9	7
		Nasik "		41	32
		Sholapur Town		1	1
		Sholapur District	G. I. P., S. M. & Barsi	...	...

(a) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind	Southern.	Alibag Port		4	1
		Mora „		...	...
		Panvel „		3	3
		Eshoi „		...	...
		Roha „		...	...
		Ashtami „		...	...
		Revdanda „		3	1
		Kolaba District	G. I. P.	33	26
		Ratnagiri Port		...	...
		Vizedrug „		...	...
		Harnai „		...	...
		Rajapur „		...	...
		Vengurla „		...	...
		Jaitapur „		...	...
		Dabhal „		...	...
		Joigad „		...	...
		Deoagad „		...	...
		Ratnagiri District		...	...
		Belgaum „	S. M.	53	38
		Hubli Town		2	2
		Dharwar District	S. M.	25	24
		Karwar Port		...	...
		Kumta „			...
		Kanara District		2	3
		Bijapur District		4	4
		Savantvadi State		...	...
	Sind	Karachi Town and Port	N. W.	10	9
		Karachi District	„	1	1
		Hyderabad Town	„	...	...
		Hyderabad District	„ & J. B.	...	..
		Thar and Parkar District	J. B.	...	..
		Sukkar District	„	...	...
		Khairpur State	„	...	...
	Political charges.	Akalkot State		11	11
		Aundh „		...	...
		Phaltan „		...	..
		Tuna Port		...	...
		Mandvi „		...	...
		Mundra „		...	..
		Jukau „		...	-
		Cutch State		...	...
		Cambay „	B., B. & C. I.	...	...
		Savanur „		...	...
		Bhor „		...	..
		Mongrol Port		...	.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Mahuwa Port	. . . . . .	...	...
		Jafrabad "	. . . . . .	5	2
		Vorawal "	. . . . . .	...	...
		Vawania "	. . . . . .	...	...
		Kathiawar Agency	B., B. & C. I., Morvi & B.-G.-J.-P.	44	20
		Kolhapur Town	S. M.	7	7
		Kolhapur and Southern Mahratta Country	"	148	141
		Sachin State	B., B. & C. I.	...	...
		Rewakantha State	. . . . . .	...	...
		Dharampur State	. . . . . .	...	...
		Srivardhan Port	. . . . . .	...	...
		Murud "	. . . . . .	...	...
		Barimandla "	. . . . . .	...	...
		Nandgaon "	. . . . . .	...	...
		Majagoan "	. . . . . .	...	...
		Rajapuri "	. . . . . .	...	...
		Janjira State	. . . . . .	9	2
		Velan Port	. . . . . .	...	...
		Dwarka "	. . . . . .	1	...
		Baroda City	B., B. & C. I.	2	4
		Bet Port	. . . . . .	...	...
		Baroda State	B., B. & C. I	189	132
		Satara "	. . . . . .	...	...
		Jath "	. . . . . .	...	...
		Surat "	B., B. & C. I.	...	...
		Aden	. . . . . .	...	...
			TOTAL	1,494	1,113
Madras Presidency.	...	Salem Town	Madras	...	...
		Salem District	"	5(a)	3(a)
		Anantapur District	"	...	...
		Bellary Town	"	...	...
		Bellary Cantonment	S. M.	...	...
		Bellary District	" & Madras	14(b)	13(b)
		Coimbatore Town	Madras	...	...
		Coimbatore District	" S. I. & Nilgiri	6	3
		North Arcot "	S. I. & Madras	7(c)	5(d)
		Madras City	. . . . . .	2	...
		South Arcot District	S. I. & Madras	2	3
		Kurnool "	"	1(a)	...
		Nilgiris "	. . . . . .	1	...
		Cuddalore Port	"	...	...
		Mangalore Port	. . . . . .	3	5
		Tinnevelly District	"	...	...
		Malabar "	Madras	...	
		Cuddapah "	. . . . . .	...	...

(a) Imported. (b) Three imported. (c) Four imported (d) Two imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Madura District		...	...
		Vizagapatam Port		...	...
		Vizagapatam District		...	...
		Ganjam District		...	...
		Ermala Port		...	...
		South Canara District		1(a)	...
		Chingleput District	S. I. & Madras	1(a)	...
		Godavari "	Madras	...	...
		Cannanore Port		...	...
		Tanjore District	S. I.	...	...
		Trichinopoly "		...	...
		Cochin State		...	...
		Bimlipatam Port		...	...
		Calingapatam Port		...	...
		Coconada "		...	...
		Gopalpore "		...	...
			TOTAL	43	32
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	46(b)	31
		Jessore District	B. C.	...	...
		24-Parganas District		10	10
		Nadia "		1	1
		Murshidabad District	"	...	...
		Khulna District	"	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
		Burdwan "	E. I.	16	10
		Howrah Town		1	1
		Howrah District	E. I.	...	...
		Hooghly District	"	...	...
		Birbhum "	"	...	...
		Bankura "	B. N.	...	...
	Patna	Champaran District	B. & N.-W.	14	12
		Chapra Town	"	...	...
		Saran District	"	840	678
		Gaya Town	E. I.	46	46
		Gaya District	"	90	117
		Musaffarpur District	B. & N.-W.	47	57
		Musaffarpur Town	"	3	3
		Darbhanga Town		172	150
		Darbhanga District	B. & N.-W.	483	410
		Shahabad	E. I.	414	373
		Patna City	"	161	161
		Dinapore	"	...	...
		Patna District	"	503	427
	Bhagalpur	Monghyr Town	"	133	188
		Monghyr District	"	208	207
		Bhagalpur Town	"	74	63
		Bhagalpur District	" & B. & N.-W.	18	13
		Sonthal Parganas District	"	17	10

(a) Imported. (b) Six imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BENGAL.	Chota Nagpur	Palamau District	. . . .	26	21
		Gangpur State	. . . .	...	...
		Manbhum District	. . . .	1	1
		Purulia	. . . .	...	...
		Singhbhum District	E. I.	...	...
		Hazaribagh „	„	...	...
	Orissa	Cuttack District	B.-N. R.	...	...
			TOTAL	3,324	2,930
EASTERN BENGAL AND ASSAM.	Rajshahi	Pabna District	B. N.	...	...
	Dacca	Dacca Town	. . . .	...	...
		Faridpur District	B. N.	...	...
			TOTAL	...	...
UNITED PROVINCES.	Meerut	Meerut City	N. W.	...	...
		Meerut Cantonment	„	...	...
		Meerut District	„ O. & R. & E. I.	...	...
		Muzaffarnagar City	„	...	...
		Muzaffarnagar District	„	57	57
		Aligarh City	E. I. & O. & R.	...	...
		Aligarh District	. . . .	...	...
		Saharanpur City	. . . .	8	6
		Hardwar Union	O. & R. & N. W.	...	..
		Roorkee Town	„ „	..	...
		Saharanpur District	„ „	45	27
		Bulandshahr „	E. I. & O. & R	12	7
		Dehra Dun „	B. & N. W. & O. & R.	...	...
	Agra	Etawah City	E. I.	...	..
		Etawah District	„	37	37
		Fatehgarh	B., B. & C. I.	...	...
		Farrukhabad Town	„ „	1	1
		Farrukhabad District	„ „	55	47
		Mainpuri „	E. I.	...	...
		Agra City	B., B. & C. I., G. I. P. & E. I.	...	...
		Agra District	„ „ „	...	...
		Etah „	. . . .	...	...
		Hathras City	. . . .	...	...
		Muttra District	. . . .	...	...
		Muttra City	. . . .	...	...
	Rohilkhand	Bareilly City	R. & K. & O. & R.	3	2
		Bareilly District	„ „	22	18
		Shahjahanpur District	„ „	23	16
		Shahjahanpur City	„ „	...	...
		Budaun District	. . . .	...	...
		Bijnor Town	. . . .	...	...
		Bijnor District	O. & R.	140	110
		Moradabad City	. . . .	...	...
		Moradabad District	. . . .	92	93
		Pilibhit District	. . . .	9	8

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Allahabad	Allahabad City . . .	E. I.	23	15
		Allahabad District . . .	" & O. & R . . .	13	13
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.).	93	87
		Cawnpur District . . .	" " " " .	21	22
		Fatehpur " . . .	E. I.	31	33
		Banda " . . .	G. I. P. (I. M. Sec.) & E. I. R. .	7	6
		Jhansi City	" " . . .	...	...
		Jhansi District . . .	G. I. P. (I. M. Sec.) . . .	...	...
		Hamirpur " . . .	" (") . .	...	...
		Jalaun " . . .	" (") . . .	...	...
	Benares .	Benares Cantonment . .	B. & N. W. & O. & R. . .	...	...
		Benares City	" " . .	3	2
		Benares District . . .	" " " & E. I. .	9	8
		Ballia "	"	182	174
		Jaunpur City	O. & R.	...	...
		Jaunpur District . . .	" & B. & N. W. . .	[illegible]	38
		Ghazipur " . . .	E. I. & B. & N. W. . . .	55	56
		Mirzapur City	"	...	...
		Mirzapur District . . .	" & O. & R. . . .	...	...
	Gorakhpur .	Azamgarh City	" " . . .	...	...
		Azamgarh District . . .	" " . . .	295	259
		Gorakhpur City . . .	"	46	46
		Gorakhpur District . . .	"	135	127
		Basti District	"	113	98
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District . . .	. . . .	...	...
	Lucknow	Unao District	O. & R., & B. & N. W. . .	47	38
		Lucknow City	" " & R. K.	10	9
		Lucknow District . . .	" " . .	28	28
		Hardoi "	"	13	9
		Rae Bareli "	"	119	93
		Sitapur "	. . . . . .	13	15
		Kheri "	. . . . . .	12	12
	Fyzabad	Bahraich District . . .	B. & N. W.	50	37
		Gonda "	"	18	12
		Partabgarh " . . .	O & R.	25	25
		Sultanpur "	"	13	13
		Ajodhia "	"	...	...
		Fyzabad City	"	...	...
		Fyzabad District . . .	"	19	15
		Bara Banki Town . . .	B. & N. W.	...	...
		Bara Banki District . . .	" & O. & R. . .	129	114
			TOTAL .	2,077	1,871

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB	Delhi	Gurgaon District	B., B & C. I.	2	1
		Hissar „	„ & N. W.	23	20
		Karnal „	E. I.	153	154
		Simla „	S. K.	...	...
		Delhi „		16	9
		Ambala „	N. W. & E. I.	29	32
		Rohtak „	N. W.	61	59
		Ludhiana District	N. W.	64	37
	Jullundur	Jullundur „	„	1	5
		Hoshiarpur „		162	138
		Ferozepur „	N. W.	43	16
		Kangra „		...	...
	Lahore	Amritsar City		68	63
		Amritsar District	N. W.	30	30
		Gurdaspur „	„	162	156
		Lahore City	„	2	2
		Lahore District	„	21	18
		Gujranwala District	„	49	42
		Sialkot „	„	150	145
		Montgomery „	„	3(a)	2(a)
	Rawalpindi	Rawalpindi District	„	1	1
		Gujrat „	„	6	5
		Shahpur „	„	12(b)	12(b)
		Attock	„	...	...
		Jhelum	„	...	...
	Multan	Lyallpur District	„	...	...
		Mianwali „	„	...	...
		Patiala City	Rajpura-Bhatinda (N. W. Ry.).	...	...
		Patiala State	N. W., E. I., B., B. & C. I. & J. B.	93	78
		Kapurthala State		13	10
		Nalagarh State		...	...
		Jind „		8	6
		Kalsia „		8	7
		Nabha „		...	...
			TOTAL	1,180	1,048
BURMA	Pegu	Rangoon Town		21	19
		Pegu District		...	...
		Tharrawady District		2	2
		Prome „		...	...
		Hanthawaddy District		5	4
	Irrawaddy	Bassein		19	15
		Maubin District		...	...
		Henzada „		20	20
		Pyapon „		...	...
		Myaungmya „		...	...
	Tenasserim	Toungoo District		7	8
		Moulmein Town		8	8
		Tavoy District		...	...
		Thaton „		...	...

(a) Imported. (b) Figures for 2 weeks ending 24th February 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
	Mandalay	Mandalay District		115	111
	Sagaing	Lower Chindwin District		...	1(a)
		Sagaing "		...	...
	Meiktila	Myingyan "		8	7
		Yamethin "		10	9
		Meiktila "		40	40
			TOTAL	255	244
Central Provinces (including Berar).	Nagpur	Nagpur City	B. N. & G. I. P.	555	580
		Nagpur District	"	71(b)	45(b)
		Wardha Town	G. I. P.	5(c)	4(c)
		Wardha District	"	...	...
		Kamptee Cantonment		...	...
		Kamptee Town		3	2
		Chanda Town		...	...
		Chanda District	G. I. P.	...	...
		Bhandara Town	B. N.	1(a)	...
		Bhandara District	"	1(a)	1(a)
		Balaghat "	"	...	...
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur	Jubbulpore Town		...	...
		Jubbulpore Cantonment		...	...
		Jubbulpore District	E. I. & G. I. P.	16	10
		Damoh Town	G. I. P. (I. M. Sec.)	...	.
		Damoh District	" (")	...	...
		Saugor Cantonment	" (")	..	...
		Saugor Town	" (")	...	...
		Saugor District	" (")	..	...
		Seoni "	B. N.	...	...
	Nerbudda	Mandla District	"	...	...
		Burhanpur Town		...	...
		Nimar District	G. I. P. & B., B. & C. I.	7(c)	5(c)
		Hoshangabad Town	"	...	...
		Hoshangabad District	"	...	..
		Narsingpur Town	"	...	...
		Narsingpur District	"	...	...
		Chhindwara "	B. N.	8	8
	Chhattisgarh	Khandwa Town	B., B. & C. I & G. I. P.	...	...
		Drug Town		...	...
		Betul District		...	...
		Bilaspur Town	B., B. & C. I. & G. I. P.	...	...
		Bilaspur District	"	...	...
		Raipur "	"	...	...
		Raipur Town		...	...
		Sambalpur District	B., B. & C. I. & G. I. P.	...	...
	Berar	Akola Town		...	...
		Akola District	I. P.	69	48
		Buldana Town	"	...	...

(a) Imported. (b) Two imported. (c) One imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Central Provinces (including Berar).	Berar—contd.	Buldana District	G. I. P.	120	93
		Yeotmal Town	.	1	1
		Wun District	G. I. P.	...	...
		Basim „	„	...	...
		Amraoti „	„	...	..
		Amraoti Town	.	...	...
		Ellichpur District	.	...	...
			Total	857	747
Mysore State.	...	Bangalore Civil and Military Station	S. M. & Madras	48	25
		Bangalore City	„ „	24	15
		Bangalore District	„ „	12	7
		Mysore City	„ „	...	...
		Mysore District	„ „	...	...
		Kolar „	Madras & S. M.	1	2
		Kolar Gold Fields	„	14	8
		Thumkur District	S. M.	...	..
		Shimoga „	„	16	11
		Chitaldrug „	„	7	4
		Kadur „	„	...	...
		Hassan „	„	...	...
			Total	122	72
Hyderabad State.	...	Aurangabad District	N. G. S.	35(a)	32(a)
		Bir „	.	...	...
		Hyderabad „	N. G. S.	...	...
		Indur „	„	...	...
		Bidar „	.	...	...
		Atrafi Balda	.	...	...
		Usmanabad District	G. I. P. & Barsi	122 (a)	92(a)
		Lingsagur „	S. M.	...	...
		Parbhani „	N. G. S.	...	...
		Raichur „	G. I. P. & Madras	...	...
		Gulburga „	„ & N. G. S.	33(a)	26(a)
		Nander „	N. G. S.	...	...
			Total	190	150
Central India.	...	Indore City	B., B. & C. I.	...	...
		Indore State	„	18(b)	16(a)
		Indore Residency	.	...	1
		Ujjain City	„	...	...
		Gwalior „	.	...	..
		Gwalior State	B., B. & C. I. & G. I. P.	...	...
		Dhar „	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari „	„ („)	...	..
		Bhopal City	.	...	.
		Bhopal State	G. I. P.	20(b)	12(b)
		Guaranteed Holdings in Bhopal Agency	.	...	...
		Maksudangarh State	.	...	...

(a) Figures for the period from 13th to 19th February 1906.
(b) Figures for week ending 17th February 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL INDIA.	...	Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	11	9
		Nimach „	„	...	...
		Rutlam City	„	...	...
		Rutlam State	„	...	
		Dewas Town		...	...
		Dewas State	G. I. P.	...	...
		Narsingarh State		...	...
		Guaranteed Holdings in Malwa Agency		...	...
		Tonk State (portion in Central India)	G. I. P.	...	...
		Rewa Town	„	...	...
		Rewa State	„	2(a)	4(a)
		Sehore State	„	...	...
		Datia City	„	...	...
		Datia State		...	...
		Sailana Town		...	...
		Sailana State	B., B. & C. I.	...	...
		Piploda District		...	...
		Bagli State		...	...
		Jhabua „	B., B. & C. I.	...	...
		Jaora „	„	...	...
		Jaora Town	„	...	...
		Agar Military Station		...	...
		Manpur		...	...
		Sitamau State		...	...
		Rajgarh „		...	...
		Kurwai „		...	...
		Barwani „		...	...
		Lashkar City		...	...
			TOTAL	51	42
RAJPUTANA.	...	Bharatpur State		...	...
		Ajmer-Merwara		...	...
		Ajmer City		...	...
		Ajmer District		1	...
		Abu Road		...	...
		Mewar State	B., B. & C. I.	...	...
		Partabgarh State	„	...	...
		Chitor (Udaipur State)	„	...	...
		Tonk State	„	8	8
		Marwar State (Jodhpur)	J. B.	...	...
		Jaipur City	„	...	...
		Jaipur State	„	1	
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	...	...
		Jhallawar „		...	...
		Kotah „		...	...
		Sirohi „	B., B. & C. I.	...	...
		Shahpura		...	...

(a) Figures for week ending 17th February 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures	Plague deaths.
RAJPUTANA.	...	Dholpur State	...	...	...
		Alwar City	...	...	...
		Alwar State	B., B. & C. I.	...	...
		Beawar	...	...	...
		Karauli State	...	...	...
		Banswara Town	...	...	...
		Banswara State	...	...	...
			TOTAL	10	9
KASHMIR	...	Jammu District	...	114	54
		Kathua "	N. W.	...	...
			TOTAL	114	54
N.-W. F. PROVINCE	...	Abbottabad Town	...	...	...
		Hazara District	...	...	...
		Peshawar Town	...	...	...
		Peshawar District	...	...	...
			TOTAL	...	...
BALUCHISTAN	...	Sonmiani	...	...	...
		Hirok	N. W.	...	...
		Sibi	"	...	...
			TOTAL	...	...
			GRAND TOTAL	9,717	8,312

H. H. RISLEY,
Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Railways.	Average earnings per mile per week.		Results of working during 1st-half of year.										Results of working for official year.			
			Mean mileage worked.		Total earnings for week ending.		Earnings per mile open for week.		Total earnings from 1st January to		Increase.	Decrease.	Total earnings from 1st April to		Increase.	Decrease.
	During 1st-half of 1905.	During official year 1904-05.	1905.	1906.	18th February 1905.	17th February 1906.	1905.	1906.	18th February 1905.	17th February 1906.			18th February 1905.	17th February 1906.		
	R	R	Miles.	Miles.	R	R	R	R	R	R	R	R	R	R	R	R
State and Guaranteed Railways.																
5′ 6″ gauge.																
Bengal-Nagpur (incldg. J. G. & R. D. 2′ 6″)	259	199	1,958	1,994	5,02,544	5,69,000	256	285	32,24,378	39,25,000	7,00,622	...	1,67,70,852	2,19,05,000	51,34,138	...
Bezwada extn (Nizam's)	332	311	21	21	6,155	7,300	293	348	45,932	49,000	3,068	...	2,96,027	3,05,000	11,973	...
Bombay, Baroda and Central India (incldg. V. W. 3′ 3⅜″)	794	702	504	504	3,82,523	3,98,000	759	790	25,97,917	27,41,000	1,43,083	...	1,60,61,410	1,70,51,000	9,89,590	...
Eastern Bengal (incldg. 3′ 3⅜″ and 2′ 6″)	308	376	971	(a)1,271	2,61,270	4,13,000	269	325	21,22,791	31,34,000	10,11,209	.	1,70,83,668	1,94,12,000	23,28,332	...
East Indian	744	749	1,969	2,030	14,34,728	15,54,000	729	765	1,07,58,478	1,12,50,000	4,91,522	..	6,77,07,729	6,63,71,000	..	13,36,729
Great Indian Peninsula system	731	615	1,509	1,509	12,45,857	12,25,000	734	781	80,87,440	90,65,000	9,77,560	...	4,27,74,046	4,50,59,000	23,84,954	...
„ Agra-Delhi Chord	97	50	63	120	2,588	22,800	41	190	20,675	1,43,000	1,22,325	...	38,745	8,47,000	8,08,255	..
„ Indian Midland (incldg. Bhopal-Itársi)	185	192	924	914	2,05,458	2,29,000	223	251	13,27,339	16,89,000	3,61,651	..	82,40,586	81,16,000	...	1,24,586
Madras	304	307	845	845	2,48,273	2,75,000	294	327	16,88,132	18,65,000	1,76,868	..	1,10,39,786	1,21,48,000	2,08,214	...
„ North-East line	283	218	494	495	1,49,178	1,57,000	302	317	9,37,111	8,72,000	..	65,111	46,91,818	57,55,000	10,63,182	...
„ West Coast extension (Calicut-Azhikal)	125	160	60	60	7,704	8,500	128	142	55,199	52,000	...	3,199	3,33,165	3,17,000	...	16,165
North Western (incldg. K. K. Thal & N. Durgai 2′ 6″)	359	370	3,312	3,395	11,70,074	10,02,000	353	295	81,11,863	74,82,000	...	6,29,863	5,63,04,670	5,07,57,000	...	55,47,670
Oudh and Rohilkhand (incldg. C. Burhwal 3′ 3⅜″ link)	249	243	1,240	1,240	2,69,645	2,99,000	217	241	21,34,510	23,84,000	2,49,490	...	1,37,47,952	1,38,53,000	1,05,048	...
„ Hardwar-Dehra	187	162	32	32	4,203	4,900	131	153	30,930	35,400	4,470	...	2,28,796	2,81,000	52,204	...
3′ 3⅜″ gauge.																
Assam-Bengal	79	79	740	(b)774	57,214	(b)68,400	77	88	4,18,048	(b)4,55,000	36,952	...	26,41,099	(b)30,40,000	3,98,901	...
Burma	253	214	1,340	1,340	3,91,892	3,76,000	292	281	25,56,484	24,78,000	..	78,484	1,30,10,989	1,34,55,000	4,44,011	...
Jodhpur-Hyderabad (British section)	102	101	124	124	13,917	24,100	112	194	89,048	1,43,000	53,952	...	5,74,243	7,07,000	1,32,757	...
Lucknow-Bareilly	134	138	237	237	29,910	32,900	126	139	2,11,602	2,78,000	66,398	...	12,97,028	14,35,000	1,37,972	...
Nilgiri	375	330	17	17	5,775	4,900	339	288	34,049	39,200	5,151	...	2,59,484	2,88,000	28,516	...
Pálanpur-Deesa	39	36	17	17	515	900	30	53	4,979	5,600	621	...	27,418	31,400	3,982	...
Rajputana-Malwa (incldg. Godhra-Rutlam-Nágdá 5′ 6″)	309	273	1,817	1,908	6,25,013	5,89,000	345	309	42,15,647	39,78,000	...	2,37,647	2,19,80,590	2,44,80,000	24,99,410	...
South Indian	223	217	1,124	1,124	2,40,634	2,37,000	214	211	16,09,445	16,18,000	8,555	...	1,12,56,528	1,14,20,000	1,63,472	...
„ Tanjore District Board	113	106	99	99	9,044	10,200	97	103	66,749	72,700	5,951	..	4,82,478	5,19,000	36,522	...
„ Travancore Branch	82	83	108	108	8,503	8,400	79	78	60,232	63,300	3,068	...	3,08,202	4,34,000	1,25,798	...
Southern Mahratta (incldg. Gl.-M. Fron. sec.)	146	135	1,165	1,165	1,52,047	1,99,000	131	171	9,82,500	12,58,000	2,75,500	...	71,91,733	77,51,000	5,59,267	...
„ Bellary-Rayadrug (c)	..	...	...	33	...	600	...	15	...	4,200	4,200	...	...	21,200	21,200	...
„ Hospet-Kottur (d)	...	...	...	43	...	1000	...	23	...	6,600	6,600	...	...	35,800	35,800	...
„ Mysore section	114	103	296	296	31,866	39,100	108	132	2,08,990	2,51,000	42,010	...	13,80,365	16,17,000	2,36,635	..
Tirhoot State	225	224	565	589	1,30,021	1,25,000	230	212	8,48,612	8,88,000	39,388	...	55,09,805	54,73,000	...	36,805
2′ 6″ gauge.																
Morappur-Dharmapuri (e)	...	...	...	19	...	700	...	37	...	2,900	2,900	...	...	2,900	2,900	...
Tirupattur-Krishnagari (f)	...	...	...	26	...	1,100	...	42	...	6,000	6,000	...	...	18,700	18,700	...
2′ 0″ gauge.																
Jorhat	47	40	30	30	1,921	1,900	64	63	8,881	12,700	3,819	...	66,012	70,500	4,488	...
TOTAL	348	351	21,641	22,439	75,91,168	78,85,700	351	351	5,24,57,961	5,62,46,600	37,88,639	...	[illegible]	33,35,79,600	[illegible]	...
All other Railways.																
5′ 6″ gauge.																
Bhopal-Ujjain	111	84	114	114	13,008	10,000	114	88	83,143	79,500	...	3,643	4,33,990	5,23,000	89,010	...
Bina-Goona-Bárán	57	53	148	148	15,166	9,600	102	65	67,956	55,700	...	12,256	3,51,798	3,01,000	...	50,798
Delhi-Umballa-Kalka	233	222	162	162	33,052	38,200	204	236	2,22,900	2,64,000	41,100	...	16,29,822	18,03,000	1,73,178	...
Jammu-Kashmir	66	68	16	16	9,6	1,000	59	63	6,114	7,400	1,286	...	49,109	49,200	91	...
Kolar Gold-fields	363	439	10	10	3,744	3,900	374	390	23,008	21,200	...	1,808	2,06,422	1,64,000	...	42,422
Ludhiana-Dhuri-Jakhal	94	86	79	79	7,260	11,900	92	151	46,061	75,200	29,139	...	3,15,391	4,59,000	1,43,609	...
Ludhiana Extension (g)	...	...	...	155	...	5,200	..	34	..	24,300	24,300	...	...	56,800	56,800	...
Nágdá-Ujjain	115	78	34	34	4,305	5,500	127	162	22,212	21,600	..	612	1,17,349	1,48,000	30,651	...
Nizam's Guaranteed State	252	248	334	334	84,045	95,700	252	286	5,66,546	6,27,000	60,454	...	38,30,601	38,40,000	9,399	...
Petlád-Cambay	127	101	32	33	4,321	3,200	135	97	24,582	21,700	...	2,882	1,42,987	1,47,000	4,013	...
Rájpura-Bhátinda	239	190	107	107	24,588	20,800	230	194	1,58,826	1,47,000	...	11,826	9,42,645	9,86,000	43,355	...
South Behar	137	135	79	79	11,800	10,100	149	128	68,801	72,800	3,999	...	4,93,394	4,95,000	1,606	...
Southern Punjab	164	133	425	425	87,719	64,500	206	147	5,06,405	4,16,000	...	90,405	26,46,199	28,07,000	1,60,801	...
Tapti Valley	138	89	155	155	18,548	32,000	120	210	1,26,497	2,43,000	1,16,503	...	5,81,068	9,84,000	4,02,932	...
Tarkessur	318	285	22	22	5,459	6,100	248	277	39,708	44,600	4,892	...	2,78,963	2,85,000	6,037	...
3′ 3⅜″ gauge.																
Ahmedabad-Dholka	65	58	34	34	2,099	1,600	62	47	14,954	10,100	...	4,854	89,255	80,400	...	8,855
Ahmedabad-Parantij	78	67	55	55	3,739	4,000	68	73	29,130	29,200	70	...	1,66,982	1,72,000	5,018	...
Bengal and North Western	144	140	902	925	1,29,134	1,34,000	143	145	8,88,918	9,63,000	74,082	...	58,91,243	54,76,000	...	4,15,243
Bengal-Dooars	157	189	30	30	4,757	3,900	132	108	40,025	31,600	...	8,425	3,10,948	3,22,000	5,052	...
„ extensions	75	79	117	117	5,893	6,100	50	52	57,905	56,800	...	1,105	3,92,912	4,43,000	50,088	...
Bhavnagar-Gondal-Junágad-Porbandar	120	108	334	334	35,779	40,100	107	120	2,59,327	2,62,000	2,673	...	16,22,928	15,90,000	...	32,928
Birur-Shimoga	44	35	38	38	1,692	2,000	44	53	10,708	12,300	1,592	...	59,619	72,200	12,581	...
Dhrángadrá	42	44	21	21	708	1,300	34	62	6,966	8,600	1,634	..	44,825	47,500	2,075	...
Dibru-Sadiya	228	234	78	78	18,214	16,900	234	217	1,22,480	1,14,000	...	8,480	8,40,652	8,42,000	1,348	...
Gaekwar's railway	86	72	134	134	12,368	10,500	92	78	86,234	69,400	...	16,834	4,35,045	4,26,000	...	9,045
Hyderabad-Gódávari Valley	179	122	392	392	61,434	70,900	157	181	4,02,002	4,51,000	48,998	...	20,75,196	26,06,000	5,30,804	...
Jaipur (h)	...	...	...	32	...	2,700	..	84	...	16,100	16,100	...	...	31,900	31,900	...
Jamnagar	54	51	54	54	3,652	2,800	68	52	18,674	18,700	26	...	1,24,225	1,31,000	6,775	...
Jetalsar-Rajkot	91	83	46	46	4,044	4,200	101	91	27,622	24,300	...	3,322	1,63,916	1,54,000	...	9,916
Jodhpur-Bikaner	73	69	709	709	62,003	60,600	88	94	3,98,629	4,24,000	25,371	...	21,19,805	25,02,000	3,11,195	...
Kolnápur	123	99	29	29	3,505	4,300	121	148	22,303	25,900	3,597	...	1,27,417	1,52,000	24,583	...
Morvi (including Vankaner-Morvi 2′ 6″)	74	76	94	90	7,448	5,100	79	57	50,628	35,300	...	15,328	3,31,072	2,66,000	...	65,072
Mymensingh-Jamalpur-Jagannathganj	64	75	51	51	2,904	4,900	57	96	22,186	37,200	15,014	...	1,83,373	2,12,000	28,627	...
Rohilkhand and Kumaon (Co.'s sec.)	125	145	60	66	7,024	5,800	100	88	50,141	50,100	...	41	4,97,540	5,33,000	35,460	...
„ Bareilly-Soron extension (k)	...	...	...	64	...	6,300	...	98	...	12,900	12,900	...	...	12,900	12,900	...
Shoranur-Cochin	117	116	65	65	7,383	6,600	114	102	48,996	47,400	...	1,596	3,47,974	3,39,000	...	8,974
Udaipur-Chitor	56	41	67	67	2,153	4,400	32	66	19,247	30,300	11,053	...	1,21,487	1,99,000	77,513	..
Yesvantpur-Mysore Fron. sec. (incldg. M. Nanjangúd)	125	124	67	67	8,198	9,700	122	145	58,334	61,000	2,666	...	3,85,212	3,72,000	...	13,212
2′ 6″ gauge.																
Barsi	238	151	22	22	4,845	3,700	220	168	27,967	23,500	...	4,467	1,39,867	1,81,000	41,133	...
Cooch Behar	95	80	34	34	2,049	2,500	60	74	18,935	18,000	...	935	1,19,256	1,16,000	...	3,256
Gaekwar's Dabhoi	94	72	94	94	9,277	7,900	99	84	47,678	51,000	3,322	...	2,82,817	3,17,000	34,183	...
Kalka Simla	216	208	59	59	6,954	8,500	118	144	47,528	45,800	...	1,728	5,66,431	6,86,000	1,19,569	...
Rajpipla	40	29	37	37	1,637	1,800	44	49	7,687	7,400	...	287	44,875	50,800	5,925	...
2′ 0″ gauge.																
Darjeeling-Himalayan	365	394	51	51	15,134	16,000	297	314	94,467	95,000	533	.	9,30,431	8,66,000	...	64,431
TOTAL	137	124	5,403	5,674	7,39,281	7,73,400	137	136	48,42,430	51,52,900	3,10,470	...	3,05,12,041	3,22,46,700	17,34,659	...
GRAND TOTAL	305	289	27,044	28,113	83,30,449	86,59,100	308	308	5,73,00,391	6,13,99,500	40,99,109	...	35,27,17,275	36,58,26,200	1,31,08,925	...

(a) Includes the Bengal Central Railway purchased by the State on the 1st July 1905.
(b) Includes the Noakhali (Bengal) railway purchased by the State on the 1st January 1906.
(c) Opened from 1st July 1905.
(d) O[illegible]
(e) Opened from 18th January 1906.
(f) Opened from 18th September 1905.
(g) Opened from 10th June 1905.
(h) Opened from 10th November 1905.
(k) Opened from 29th January 1906.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 6th March 1906.

No. 562.—The Governor General in Council is pleased to sanction the admission to the 3rd class of the Civil Division of the Indian Order of Merit of Recruit Niaz Ali, 13th Duke of Connaught's Lancers, for conspicuous bravery displayed by him at Jhelum, on the 20th October 1905, in apprehending, while himself unarmed, a Sowar of the 22nd Cavalry who was running amok armed with a sword with which he had already killed the son of a Jemadar of the regiment.

No. 563.—The Governor General in Council is pleased to sanction the admission to the 3rd class of the Civil Division of the Indian Order of Merit of Driver Naick Changhatta, 21st Kohat Mountain Battery, for conspicuous bravery displayed by him at Kohat, on the 23rd November 1905, in overpowering, while himself unarmed, another driver drugged with *bhang* who was running amok armed with a sword with which he had already grievously wounded a comrade.

The 9th March 1906.

No. 574.—It is hereby notified for general information that the Deputy Director of Land Records and Agriculture, Burma, will take rank in Article 78 of the Warrant of Precedence for India, published with the notification of the Government of India in the Home Department, no. 328, dated the 10th February 1899. District Judges in Lower Burma and the Judge of the Small Cause Court, Rangoon, will take rank in Article 60 of the Warrant when within and Article 74 when without their respective charges.

ESTABLISHMENTS.

The 8th March 1906.

No. 225.—The services of Babu Chandra Kumar Sen Gupta, substantive *pro tempore* Sub-Deputy Collector, are placed at the disposal of the Government of Eastern Bengal and Assam.

The 9th March 1906.

No. 233.—The services of Mr. H. G. Stokes, of the Indian Civil Service, Under Secretary to the Government of India in the Home Department, are replaced at the disposal of the Government of Madras, with effect from the 5th July 1906.

EXAMINATIONS.

The 9th March 1906.

No. 86.—The following list shows the names of the selected candidates and the marks obtained by them in each subject in the recent examination for clerkships in the lower division of the Secretariat offices of the Government of India and the departments directly attached thereto and in the offices subordinate to the Government of Bengal:—

No.	Names of candidates in order of merit.	Date of birth.	Date on which the candidate will attain the age of 25 years.	English composition (essay writing and drafting).	Précis-writing.	History (English and Indian).	Geography.	Elementary mathematics.	Short-hand writing (optional).	Total.	Government under which the candidate is eligible for appointment.	Office in which the candidate elects to serve.
				100	100	50	50	50	75	425		
1	Harbans Lall . .	25th Octr. 1887.	25th Octr. 1912.	53	35	37	26	27	45	223	Government of India.	Any Secretariat office.
2	Jawahir Kishen .	1st Jan. 1886.	1st Jan. 1911.	37	38	31	19	21	55	201	"	......
3	Bal Krishen . .	14th Mar. 1883.	14th Mar. 1908.	57	40	39	35	19	...	190	"	Home, Revenue or Finance Department.
	Bhutnath Mitra .	16th Feb. 1882.	16th Feb. 1907.	46	25	27	28	21	41	188	"	Home Department or any Secretariat office of the Bengal Government.
5	Amiya Nihar Bose .	1st July 1887.	1st July 1912.	37	56	38	17	17	20	185	"	Any Secretariat office.
7	Hector K. Ayo .	18th May 1884.	18th May 1909.	52	25	31	32	24	18	182	"	Home Department.
	Nandigrama Basavarajee.	1st April 1882.	1st April 1907.	48	30	40	22	42	...	182	"	Accountant General, Public Works Department, or Finance Department.
8	Byomkesh Chatterjee	16th April 1884.	16th April 1909.	28	45	39	27	17	17	173	"	Any Secretariat office.

No.	Names of candidates in order of merit.	Date of birth.	Date on which the candidate will attain the age of 25 years.	English composition (essay writing and drafting).	Précis-writing.	History (English and Indian).	Geography.	Elementary mathematics.	Short-hand writing (optional).	Total.	Government under which the candidate is eligible for appointment.	Office in which the candidate elects to serve.
				100	100	50	50	50	75	425		
9	Anant Prasad Dube	24th Mar. 1884.	24th Mar. 1909.	38	30	32	...	10	62	172	Government of India.	Home Department or any Secretariat office.
10	Syama Charan Sen	6th Jan. 1883.	6th Jan. 1908.	45	26	40	23	30	...	164	Government of Bengal.	......
11	Jatindra Nath Dutta	27th June 1884.	27th June 1909.	35	25	41	25	36	...	162	Government of India.	Any Secretariat office.
12	Binda Charan	1st Sept. 1882.	1st Sept. 1907.	37	40	37	22	11	...	147	Government of Bengal.	Do.
13	Jogindra Nath Mukherjee.	5th Sept. 1883.	5th Sept. 1908.	30	30	38	22	25	...	145	"	Public Works Department.
14	Panchanan Mukherjee.	11th Jan. 1883.	11th Jan. 1908.	29	25	30	27	33	...	144	"	Any Secretariat office.
15	F. Grant	21st Mar. 1884	21st Mar. 1909.	53	25	36	27	...	...	141	"	Board of Revenue.
16	Surendra Nath Goswami.	27th Feb. 1883.	27th Feb. 1908.	30	35	27	21	24	...	137	"	Any Secretariat office.
17	Debendra Nath Guin	7th Jan. 1885.	7th Jan. 1910.	29	33	26	23	20	...	131	"	Do.
18	A. Augustin	18th Sept. 1882.	18th Sept. 1907.	52	30	18	14	17	...	131	"	......
19	Jagannath Chackerbutty.	1st Feb. 1882.	1st Feb. 1907.	35	25	30	25	15	...	130	"	Any Secretariat office.
20	Surendra Nath Das	9th Feb. 1882.	9th Feb. 1907.	25	25	34	22	17	...	123	"	......
21	Binode Prasanna Lahiri.	1st Decr 1881.	1st Decr. 1906.	33	25	32	32	...	...	122	"	......
22	Subod Chander Mitter	1st Feb. 1882.	1st Feb. 1907.	32	28	29	13	14	...	116	"	Office of the Chief Secretary to Government, Bengal.

MEDICAL.

The 9th March 1906.

No. 229.—The services of Major C. R. M. Green, F.R.C.S., I.M.S. (Bengal), are replaced at the disposal of the Government of Bengal, with effect from the afternoon of the 9th February 1906.

No. 230.—Major R. Heard, M.B., I.M.S. (Bengal), is confirmed in the appointment of Joint Medical Officer of Simla, with effect from the afternoon of the 9th February 1906.

SANITARY—PLAGUE.

The 6th March 1906.

No. 460.—The following telegram is published for general information :—

Telegram, dated Pera, the 1st March 1906.

From—His Britannic Majesty's Ambassador Extraordinary and Plenipotentiary at Constantinople,

To—His Excellency the Viceroy.

Medical inspection imposed on arrivals from Alexandria.

SANITARY.

The 9th March 1906.

No. 504.—In supersession of the Home Department notification no. 921, dated the 8th June 1905, it is hereby notified that Lieutenant-Colonel D. Semple, M.D., R.A.M.C. (retired), held charge of the office of Director of the Central Research Institute from the 3rd May to the 13th June 1905, and that he was appointed to be Director with effect from the 14th June 1905.

JUDICIAL.

The 6th March 1906.

No. 324.—The Hon'ble the Chief Justice has granted Mr. A. P. Muddiman, of the Indian Civil Service, Registrar of the High Court of Judicature at Fort William in Bengal, privilege leave for three months with special leave for three months in continuation, with effect from the 15th March 1906.

The 9th March 1906.

No. 339.—The Home Department notification no. 4, dated the 2nd January 1906, replacing the services of Captain J. W. H. Lyon, officiating assistant cantonment magistrate, Mhow, at the disposal of His Excellency the Commander-in-Chief in India, is hereby cancelled.

No. 342.—In supersession of the Home Department notification no. 198, dated the 13th February 1906, it is hereby notified that the Hon'ble Mr. Justice G. S. Henderson, a Judge of the High Court of Judicature at Fort William in Bengal, is granted furlough from the 30th January 1906 to the 30th August 1906.

POLICE.

The 9th March 1906.

No. 298.—The services of Mr. C. E. Ezechiel, district superintendent of police, Eastern Bengal and Assam, are placed at the disposal of the Government of Bengal.

ECCLESIASTICAL

The 3rd March 1906.

No. 89.—The Reverend Howel Evans Price has been appointed a chaplain on probation on the Bengal (Rangoon) ecclesiastical establishment to fill an existing vacancy.

EDUCATION.

The 9th March 1906.

No. 130.—In exercise of the powers conferred by section 15, clause (1), of the Reformatory Schools Act, 1897 (VIII of 1897), the Governor General in Council is pleased to direct that the reformatory school at Yeravda shall be available for the reception of youthful offenders directed to be sent to it by any Court or Magistrate in British Baluchistan or in the territories administered by the Agent to the Governor General in Baluchistan as such Agent.

No. 133.—The services of Mr. J. G. Covernton, of the Indian Educational Service, are placed at the disposal of the Government of Burma, with effect from the 1st April 1906.

H. H. RISLEY,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

LAND SURVEYS.

Calcutta, the 7th March 1906.

No. 411-34-2.—Mr. S. F. Norman, Extra Assistant Superintendent, 2nd grade, Survey of India, is appointed to be Extra Assistant Superintendent, 1st grade, with effect from the 27th February 1906.

Mr. L. F. Berkeley, Extra Assistant Superintendent, 2nd grade, Survey of India, is appointed to be Extra Assistant Superintendent, 1st grade, with effect from the 27th February 1906.

CIVIL VETERINARY ADMINISTRATION.

The 9th March 1906.

No. 481—27-10.—Erratum—In the Notification No. 350—27-6, dated the 20th February 1906, of the grant of combined leave to Lieutenant-Colonel J. Brodie-Mills, Principal, Bombay Veterinary College, for "21st January" *read* "22nd January."

FORESTS.

The 9th March 1906.

No. 212-F.—The services of Mr. F. H. Todd, Deputy Conservator of Forests, 4th (officiating 3rd) grade, Burma, are placed temporarily at the disposal of the Superintendent of Port Blair from the 12th November 1905, for employment in the Andamans. Mr. Todd will continue to be borne on the Burma establishment while so employed.

J. WILSON,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Calcutta, the 9th March 1906.

No. 32.—With reference to Home Department Notification No. 462, dated the 22nd February 1906, Dr. E. D. Ross is placed in charge of that portion of the Public Works Department Secretariat of the Government of India which is in Calcutta, during the absence of the Government of India at Simla.

L. M. JACOB,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 7th March 1906.

No. 809-F.—Rai Bahadur Navagopal Sarkar, an Extra Assistant Commissioner in the Central Provinces, is placed on temporary special duty in the Foreign Department Secretariat, with effect from the forenoon of the 22nd February 1906 and until further orders.

No. 995-I. C.—Lieutenant J. C. Freeland, 35th Sikhs, is appointed Assistant Inspecting Officer of the Punjab Imperial Service Infantry, with effect from the date of assuming charge, *vice* Captain H. E. Browne.

The 8th March 1906.

No. 502-*G. B.*—With reference to Notification No. 143-G. B., dated the 19th January 1906, the provisional recognition of the appointment of Mr. F. E. Hardcastle as Consul for Nicaragua at Bombay, has been confirmed by His Majesty's Government.

The 9th March 1906.

No. 517-*G. B.*—The following extract from a notification, which appeared in the *London Gazette,* dated the 9th January 1906, is republished for general information:—

Whitehall, January 9th, 1906.

The King was this day pleased to confer the honour of Knighthood upon the undermentioned gentleman at Buckingham Palace :—

* * * *

James, Buckingham, Esq., C.I.E.

No. 518-*G. B.*—The following extract from a notification, which appeared in the *London Gazette,* dated the 30th January 1906, is republished for general information :—

Whitehall, January 29th, 1906.

The King has been pleased, by Letters Patent under the Great Seal of the United Kingdom of Great Britain and Ireland, bearing date the 26th instant, to confer the dignity of a Knight of the said United Kingdom upon each of the undermentioned gentlemen :—

George Edward Knox, Esq., Indian Civil Service, Puisne Judge of the High Court of Judicature, to " United Provinces of Agra and Oudh ;"

Harvey Adamson, Esq., C.S.I., I.C.S., Chief Judge, Chief Court, Lower Burma ;

Walter Charleton Hughes, Esq., C.I.E., Chairman, Bombay Port Trust, and an additional Member of the Council of the Governor of Bombay for making Laws and Regulations ;

Alexander Pedler, Esq., C.I.E., Director of Public Instruction, Bengal, and Vice-Chancellor of the University of Calcutta ; and

William Dickson Cruickshank, Esq., C.I.E., Secretary and Treasurer, Bank of Bengal.

No. 1013-*I.-A.*—The services of Captain J. K. Condon, Assistant Political Agent, 3rd grade, Bombay, are replaced at the disposal of the Government of Bombay, with effect from the date on which he was relieved of his duties as officiating Assistant to the Resident at Baroda in Okhamandal and Commandant of the Wagher Corps.

No. 1014-*I.-A.*—Captain H. S. Strong, an Assistant Political Agent, 3rd grade, Bombay, is appointed to officiate as Assistant to the Resident at Baroda in the Okhamandal District and Commandant of the Wagher Corps, with effect from the date of assuming charge, *vice* Captain J. K. Condon and until further orders.

No. 1102-*E.-B.*—Military Assistant Surgeon G. A. Richardson, employed as His Britannic Majesty's Vice-Consul at Hodeidah, is granted three months' privilege leave combined with leave on medical certificate for three months, with effect from the 1st November 1905.

No. 519-*G.*—Lieutenant H. R. N. Pritchard, a Political Assistant of the 3rd class, is posted as Assistant to the Resident in the Western States of Rajputana, with effect from 16th February 1906.

No. 523-*G.*—With reference to Notification No. 3054-I.A., dated the 31st July 1905, Mr. Vadilal Baloobhai, Superintendent of the Baroda Residency Office and officiating Native Assistant to the Resident at Baroda, is confirmed in the latter appointment.

L. W. DANE,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

LEAVE AND APPOINTMENTS.

Calcutta, the 9th March 1906.

No. 1452-Es.—Mr. H. W. Ronaldson, Chief Superintendent in the Paper Currency office, Calcutta, is granted privilege leave for three months, and leave on medical certificate for five months and 29 days in continuation, with effect from the 1st of March 1906.

Babu Ram Das Sarkar, Acting Supernumerary Chief Superintendent in the Office of the Comptroller and Auditor General is appointed to act as a Chief Superintendent in that office, with effect from the 1st of March 1906 or until further orders.

W. S. MEYER,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 6th March 1906.

No. 1839.—Mr. G. Rainy, of the Indian Civil Service, is placed on special duty in this Department, with effect from the 12th March 1906.

FACTORIES.

The 7th March 1906.

No. 1892.—In exercise of the powers conferred by sub-section (2) of section 18 of the Indian Factories Act, 1881 (XV of 1881), (as amended by Act XI of 1891), the Governor General in Council in pleased to direct that the rule published in the Home Department Notification No. 1126, dated the 25th June 1903, shall be amended as follows—

In clause III, after the words "to which the return relates," the following shall be added, namely:—"If subsequently the occupier has occasion to make any alteration in the days so notified, he shall give notice of such alteration to the Inspector of Factories, or other officer designated in this behalf, not less than 24 hours previous to the day originally notified as a holiday, or to the date he proposes to substitute therefor, whichever is earlier."

CUSTOMS.

The 7th March 1906.

No. 1866-26.—Mr. L. F. Morshead, I.C.S., is appointed a Collector, Class I, in the Imperial Customs Service, with effect from the 10th of March 1906, and is posted to Bengal.

The 9th March 1906.

No. 1949—13.—In exercise of the powers conferred by section 4, sub-section (3) of the Indian Tea Cess Act 1903 (IX of 1903), the Governor General in Council is pleased, on the recommendation of the Darjeeling and Terai Planters' Associations, to appoint Mr. H. R. Irwin to fill the vacancy on the Tea Cess Committee caused by the death of Mr. R. R. Landale.

W. L. HARVEY,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 9th March 1906.

APPOINTMENTS.

MEDICAL DEPARTMENT.

No. 188.—The following officers, having completed satisfactorily their course of instruction, have been finally admitted to the Indian Medical Service. Their date of rank is the 1st September 1905. The Commands to which they have been assigned are shown opposite their names:—

Carl Henry Reinhold (Northern).
Arthur Falconer Hayden (Northern).
Broderick Edward Middleton Newland (Northern).
Lewis Albert Hodgkinson Lack (Eastern).
Edgar John Cecil McDonald (Northern).
Kenneth William Mackenzie (Northern).
William Dundas Wright (Northern).
John Francis Boyd (Northern).
Vernon Northwood Whitamore (Eastern).
John Catto (Western).
Narindra Singh Sodhi (Eastern).
William Jackson Powell (Western).
William Cowan Gray (Secunderabad Division).

FURLOUGH AND LEAVE.

No. 189.—Major B. Holloway, Indian Army, 27th Light Cavalry, Assistant Secretary to the Government of India, Military Department, is granted leave out of India (p.a.), for one year under the leave rules of 1886 for the Indian Army, with effect from the date of being struck off duty. Pension service—25th year, commenced 22nd October 1905.

LONDON GAZETTE.

No. 190.—The following extract is published for general information:—

London Gazette, dated 13th February 1906, page 1054.

WAR OFFICE, PALL MALL,
13th February 1906.

* * * * * * *

COMMANDS AND STAFF.

* * * * * * * * *

Colonel William R. Birdwood, Indian Army, is appointed an Aide-de-Camp to the King, *vice* Colonel R. C. G. Mayne, C.B., Indian Army, retired. Dated 14th February 1906.

PROMOTIONS.

INDIAN ARMY.

No. 191.—The following promotions are made, subject to His Majesty's approval:—

Lieutenant to be Captain.

3rd March 1906.

Guy Edmund Bladensburg Oldfield, 74th Punjabis.

Second-Lieutenants to be Lieutenants.

4th February 1906.

Charles Howard Featherstonehaugh Nixon, 5th Gurkha Rifles (Frontier Force).

18th February 1906.

Colvin Frederic Montagu Birch, 1st (Prince of Wales's Own) Gurkha Rifles (The Malaun Regiment).

ARMY CLOTHING DEPARTMENT.

No. 192.—Sergeant George Henry Phillips, Assistant Master Tailor, to be Sub-Conductor, with effect from the 1st January 1906.

MEDICAL DEPARTMENT.

No. 193.—The following is substituted for paragraph 2 of Military Department Notification No. 139 of 1905:—

" 2. The period of acceleration that may be granted is provisionally fixed at not more than six months."

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

HOSPITAL ASSISTANT BRANCH.

Bengal Establishment.

No. 194.—The undermentioned Hospital Assistants are specially promoted with effect from the 27th January 1906 in recognition of services rendered at Dharmsala during the earthquake of April 1905:—

No. 808, second class Military Hospital Assistant Sanaullah, to be Senior Hospital Assistant, 2nd class, ranking as Jemadar (supernumerary).

No. 863, third class Military Hospital Assistant Bhaiya Lal, to be Hospital Assistant, 2nd class (supernumerary), subject to his passing the professional examination within a year from 27th January 1906.

Madras Establishment.

No. 195.—The promotion of No. 1282, second class Hospital Assistant Muhammad Riazuddeen to first class Hospital Assistant, has effect from the 1st July 1905. and not as stated in Military Department Notification No. 126 of 1906.

NATIVE ARMY.

No. 196.—The following promotions are made:—

9th Hodson's Horse.

Ressaidar Dewa Singh, *Bahadur*, to be Risaldar, *vice* Ajab Khan, *Bahadur*, transferred to the pension establishment; with effect from the 16th January 1906.

Dafadar Muhammad Akram Khan to be Jemadar to complete the establishment authorised by India Army Order No. 466 of 1905, with effect from the 16th January 1906.

22nd Sam Browne's Cavalry (Frontier Force).

Risaldar Gaj Singh to be Risaldar-Major and Ressaidar Shams-ud-din Khan to be Risaldar, *vice* Umdah Singh, *Sardar Bahadur*, transferred to the pension establishment; with effect from the 1st January 1906.

Ressaidar Fakir Muhammad to be Risaldar, Jemadar Sant Singh to be Ressaidar, and Lance Dafadar Shibdeo Singh to be Jemadar, *vice* Kan Singh transferred to the pension establishment; with effect from the 1st January 1906.

26th Jacob's Mountain Battery.

Jemadar Gulab Khan to be Subadar, and Havildar Jwala Singh to be Jemadar, *vice* Amir Baz Khan transferred to the pension establishment; with effect from the 1st February 1906.

30th Punjabis.

Jemadar Pirthi Singh to be. Subadar and Quartermaster Havildar Gurditta to be Jemadar, *vice* Pala Singh transferred to the pension establishment; with effect from the 1st January 1906.

52nd Sikhs (Frontier Force).

Jemadar Bhagat Singh to be Subadar and Havildar Chattar Singh to be Jemadar, *vice* Lal Singh, seconded for service with the Indian Contingent of the 4th (Uganda) Battalion, King's African Rifles; with effect from the 30th December 1905.

Subadar Harjalu to be Subadar-Major, Jemadar Sawal Singh to be Subadar and Havildar Jhanda Singh to be Jemadar, *vice* Isar Singh, *Bahadur*, transferred to the pension establishment; with effect from the 1st January 1906.

91st Punjabis (Light Infantry).

Jemadar Channan Singh to be Subadar and Colour Havildar Warriam Singh to be Jemadar, *vice* Kalandar Khan seconded for service with the Somaliland Contingent; with effect from the 1st January 1906.

PUBLIC WORKS DEPARTMENT.

Bombay.

No. 197.—Deputy Commissary and honorary Captain J. R. Hudson, supernumerary, to be Commissary, supernumerary, *vice* Commissary and honorary Captain John Henderson retired; with effect from the 19th September 1905.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Naini Tal Volunteer Rifles.

No. 198.—John Stratheden Campbell, Esq., I.C.S., to be Commandant with the rank of Lieutenant-Colonel.

North-Western Railway Volunteer Rifles.

No. 199.—Captain Leonard Charles Dixon Bean to be Major, *vice* Keene, transferred to the Supernumerary List; with effect from the 6th February 1906.

Second-Lieutenant Harry Dale Green to be Lieutenant, *vice* Gracey promoted; with effect from the 6th February 1906.

Douglas Macgregor Cookson, gentleman, to be Second-Lieutenant, *vice* Green promoted; with effect from the 6th February 1906.

Upper Burma Volunteer Rifles.

No. 200.—Major Edward Copleston Townsend, Indian Army, to be Commandant with the rank of Lieutenant-Colonel, *vice* Strickland resigned.

St. Michael's School Cadet Corps.

No. 201.—Cecil Donovan, gentleman, to be Second-Lieutenant, *vice* Day, promoted with effect from the 31st January 1906.

Kolar Gold Fields Rifle Volunteers.

No. 202.—Lieutenant Charles Edward Marshall resigns his commission, with effect from the 9th February 1906.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 8.—The undermentioned officer of the Royal Indian Marine has been granted an extension of leave by the Right Honourable the Secretary of State for India:—

Lieutenant R. G. Devenish (p. a.), to 26th October 1906.

E. DEBRATH, *Major-General*,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Fort William, the 9th March 1906.

Under clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that reports of the deaths of the undermentioned commissioned and warrant officers on the dates specified, were received in the Military Department between the 24th February and the 9th March 1906.

Corps.	Rank and Name.	Date of decease.	Place of decease.	Testate or intestate.	REMARKS.
Indian Subordinate Medical Department.	Assistant Surgeon John Longton Rawling Smith.	27th December 1905.	Calcutta .	...	...
15th Lancers (Cureton's Multanis).	Lieutenant Gordon Terry Steuart Clarke.	4th March 1906.	Sialkot .	...	...

Statement of Deposits on account of Estates between the 3rd and the 9th March 1906.

On whose account.	Rank.	Corps.	Date of decease.	Testate or intestate.	Total unclaimed amount deposited.	Date to which claims will be received.
					R a. p.	
FitzGeorge Bateman Crosbie. (1)	2nd-Lieutenant.	1st Battalion, Royal Munster Fusiliers.	9th October 1905.	Intestate .	227 13 4	Claims should be submitted to the Administrator General of Bengal.
John Randall (2) .	Captain	28th Light Cavalry.	13th September 1905.	Intestate .	351 6 4	Claims should be submitted to the Administrator General of Bombay.

(1) *Next-of-Kin—Father*—Leslie Crosbie, Esq., Ardfert, near Tralee, Co. Kerry, Ireland.
(2) *Widow*—Mrs. Grace Randall, } 6, Egerton Mansions, S. W.
Father—Colonel W. L. Randall, }

E. DEBRATH, *Major-General,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 3rd March 1906.

No. 58.—It is hereby notified for general information that His Majesty's Secretary of State for India has sanctioned the construction of a railway from Kalaura Station on the Assam-Bengal Railway to Sylhet, a length of about 30 miles.

2. For the present the commencement of work will be confined to the section between Kalaura Station and the Knoosetra river, a distance of 16 miles, which will be constructed on the metre gauge as an integral part of the Assam-Bengal Railway.

No. 59.—It is hereby notified for general information that His Majesty's Secretary of State for India has sanctioned the construction of a railway on the 5′ 6″ gauge from Baran

Station of the Bina-Goona-Baran Railway to meet the Nagda-Muttra Railway at Kotah, a distance of about 40 miles.

2. The line will be constructed as a branch of the Nagda-Muttra Railway.

The 5th March 1906.

No. 60.—It is hereby notified for general information that His Majesty's Secretary of State for India has sanctioned the construction on the 5′ 6″ gauge of an extension of the Hooghly-Katwa branch of the East Indian Railway from Katwa to Barharwa, with two short ghât lines, a total length of 102·7 miles.

2. The extension will form an integral part of the East Indian Railway.

No. 61.—The services of Mr. N. G. Priestley, Secretary to the Railway Board, are lent to the South Indian Railway Company, Limited.

No. 62.—With reference to Railway Board Notification No. 61, dated the 5th March 1906, Lieutenant-Colonel C. A. R. Browne, R.E., Examiner of Accounts, 2nd class, and Officiating Deputy Manager, Oudh and Rohilkhand Railway, is appointed temporarily as Secretary to the Railway Board until further orders.

No. 63.—With reference to Railway Board Notification No. 62, dated the 5th March 1906, Mr. A. R. Jacobson, District Traffic Superintendent, Oudh and Rohilkhand Railway, in class II, grade 1, sub. *pro tem.*, of the Superior Revenue Establishment of State Railways is appointed to officiate as Deputy Manager of that Railway, with temporary rank in class I, grade 3.

No. 64.—Mr. S. E. S. William, Assistant Traffic Superintendent in class III, grade I of the Superior Revenue Establishment of State Railways, is appointed to officiate as a District Traffic Superintendent on the Eastern Bengal State Railway in class II of that establishment, with effect from the 31st January 1906 and until further orders.

The 8th March 1906.

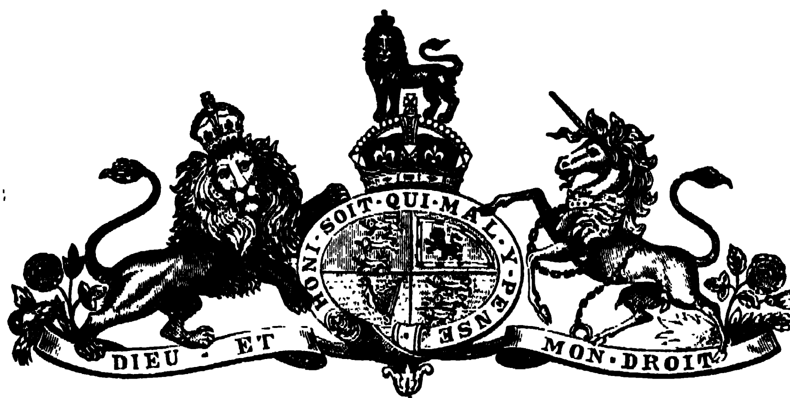
No. 65.—It is hereby notified for general information that His Majesty's Secretary of State for India has sanctioned the construction by the Agency of the Bengal Nagpur Railway Company of a line of railway on the 5′ 6″ gauge from Vizianagram station on the Bengal Nagpur Railway to Raipur station on the same railway, a distance of 310·62 miles.

The 9th March 1906.

No. 66.—Mr. A. Cooper, Probationary Traffic Inspector, North Western Railway, is on return from leave, reappointed to officiate as Assistant Traffic Superintendent on that Railway, with effect from the 18th January 1906 and until further orders.

No. 67.—Mr. J. L. P. Hogan, Superintending Engineer, 1st class, State Railways, has been granted, by His Majesty's Secretary of State for India, six months' furlough on medical certificate in extension of the leave referred to in Railway Board Notification No. 139, dated the 8th August 1905.

NEVILLE PRIESTLEY,
Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 10, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 17th November 1905.

From the 25th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 18th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8 Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

" It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

INVENTIONS and DESIGNS.

Calcutta, the 8th March 1906.

NOTIFICATION.

No. 961 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 3rd March 1906:—

No. 112 of 1906.—Ronald Frank Mayes, chief draughtsman, Locomotive and Carriage Department, B., B. & C. I. Railway, Parel, Bombay. *Improvements in the locking devices of railway brakes.*

No. 113 of 1906.—The X Electric Accumulator Company, Limited, manufacturers, of 18 Leadenhall street, London, England. *Improvements in and relating to electric secondary batteries.*

No. 114 of 1906.—Enrietti and Company, of Naples, Italy. *An improved rotary motor.*

No. 115 of 1906.—Lewis Joseph Orland Oakley, superintendent of stables of the Maharajah of Cooch Behar, at present residing at "Woodlands," Alipore, in the district of 24-Pergunnahs. *A polo nose band.*

No. 116 of 1906.—Karl Friedrich Philipp Stendebach, engineer, of 5, Weinligstrasse, Leipzig-Gohlis, Germany. *Improvements in firearms with drop-down barrels.*

No. 117 of 1906.—William Baker Hartridge, engineer, of Granville House, Arundel street, London, England. *Improvements in or relating to elastic cushion or the like tyres, and in or relating to wheels or rims therefor.*

No. 118 of 1906.—George Hattersley and Sons, Limited, machine makers, of Keighley, in the county of York, England, and Thomas Perks, mechanic, of 38, Hainworth Lane, Keighley aforesaid. *Improved warp stop-motion for looms.*

No. 119 of 1906.—William George Wheatley, engineer, of 10, Victoria Terrace, Calcutta, in the province of Bengal, British India. *Improvements in block signalling in railways.*

No. 120 of 1905.—William Miller Davison, engineer, of Government road, Port Pirie West Extension, Port Pirie, state of South Australia, commonwealth of Australia. *An improved device for vending measured quantities of liquid and for recording the number of measures sold.*

No. 121 of 1906.—William Miller Davison, engineer, of Government road, Port Pirie West Extension, Port Pirie, state of South Australia, commonwealth of Australia. *An improved pump for vending measured quantities of liquid and for recording the number of such measures sold.*

No. 122 of 1906.—Charles George Landseer Judge, assistant in the firm or company of Heatly & Gresham, Limited, of 6, Waterloo street, Calcutta. *A new or improved process and machine for withering tea leaf.*

No. 123 of 1906.—Thomas Dalton, mechanical engineer, c/o The United Coffee Growers Company, Limited, Coimbatore, South India. *A separator for taking iron, wire, nails, metal stones and metal of all kinds from produce such as coffee, rice, etc.*

No. 962 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary

appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 175 of 1905.—The Thompson Safety Appliance Company, a corporation of New Jersey, having an office in the Hanover Bank Building, New York city, United States of America. *Track construction and electric signalling and controlling equipment therefor.* (Specification filed 28 February 1906.)

No. 182 of 1905.—John William Esser, engineer, of 40, Park Ridings, Hornsey, George William Barratt, gentleman, of Ashford, Priory road, Hornsey, and Frank Barratt, gentleman, of Wood Green Villas, Mayes road, Wood Green, all in the county of Middlesex, England. *Improvements in or relating to small arms.* (Specification filed 27 February 1906.)

No. 337 of 1905.—William Henry Drury, lawyer, of Waltham, in the county of Middlesex, and state of Massachusetts, United States of America. *An improved woven fabric.* (Specification filed 27 February 1906.)

No. 342 of 1905.—Madame Joschine Marie Louise Fleming, nee Imbert, of Chateau des Ormes sur Voulzie (S et M), France. *Improvements in and relating to the methods of and means for generating and using hydrocarbon-vapours for heating and lighting purposes.* (Specification filed 27 February 1906.)

No. 343 of 1905.—John Francis Appleby, inventor, residing at 702, Leland Avenue, Chicago, Cook county, and state of Illinois, United States of America. *Cotton harvesting machines.* (Specification filed 27 February 1906.)

No. 348 of 1905.—Jakob Sulzer, mechanical engineer, of 97, Langgasse, Winterthur, Canton of Zurich, Switzerland. *Improvements in or relating to internal combustion engines.* (Specification filed 28 February 1906.)

No. 349 of 1905.—Jakob Sulzer, mechanical engineer, of 97, Langgasse, Winterthur, Canton of Zurich, Switzerland. *Improvements in or relating to internal combustion engines.* (Specification filed 28 February 1906.)

No. 351 of 1905.—James Henry Apjohn, M.I.C.S., of Victoria street, Westminster, in the county of London, England. *Improvements in or connected with compressing tea and the like.* (Specification filed 28 February 1906.)

No. 353 of 1905.—Fernand Lalau, manufacturer, of 11, rue La Bruyere, Paris, in the republic of France. *Improvement in closing receptacles.* (Specification filed 28 February 1906.)

No. 529 of 1905.—Albert Lincoln Johnson, civil engineer, a citizen of the United States, and a resident of the city of St. Louis and state of Missouri. *Corrugated bars.* (Specification filed 27 February 1906.)

No. 531 of 1905.—Charles Henry Bryant, engineer, of 12, The Embankment, Twickenham, in the county of Middlesex, and Arthur Watling, land agent, of 9, Southampton street, High Holborn, London, W. C. *Improvements in carburetters.* (Specification filed 27 February 1906.)

No. 963 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each:—

No. 1 of 1894.—George Ernest Hudson and George Sanderson. *Improved apparatus for supplying purified and heated feed-water to the boilers of non-condensing steam engines.* (From 12 March 1906 to 12 March 1907.)

No. 52 of 1896.—William Phillips Hall. *An improved electric signalling system.* (From 3 May 1906 to 3 May 1907.)

No. 295 of 1897.—Ernest Auguste George Street. *Improvements in or relating to the manufacture of explosives and explosive substances.* (From 5 March 1906 to 5 March 1907.)

No. 205 of 1898.—The Linotype Company, Limited. *Improvements in and connected with the distributing mechanism of linotype machines.* (From 1 March 1906 to 1 March 1907.)

No. 211 of 1898.—The Linotype Company, Limited. *Improvements in and connected with the moulding mechanism of linotype machines.* (From 1 March 1906 to 1 March 1907.)

No. 283 of 1899.—Gerhard Ditmar. *Improvements in storm lanterns.* (From 5 March 1906 to 5 March 1907.)

No. 5 of 1900.—Henry James Kimman. *Improvements in and relating to pneumatic drills and the like.* (From 13 August 1906 to 13 August 1907.)

No. 964 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 352 of 1901.—Eduard Scharrer. *Improvements in beams or rails for loading and unloading goods and the like.* (Specification filed 30 November 1901.)

No. 365 of 1901.—Manuel Antonio Gomes Himalaya. *Improved apparatus for making industrial use of the heat of the sun and obtaining high temperatures.* (Specification filed 25 November 1901.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

No. 291 of 1900.—William Lawrence Voelker. *Improvements in the manufacture of filaments for incandescing electric lamps.* (Specification filed 27 November 1900.)

Fee in respect of the continuance of an exclusive privilege—

4 (*b*) After the expiration of the fourth year and before the expiration of the fifth year from the date of the filing of the specification—

The sum of R50 for the above invention.

No. 272 of 1899.—Luis Lagarrigue. *A process of and apparatus for the treatment of auriferous and other minerals by amalgamation.* (Specification filed 24 November 1899.)

No. 323 of 1899.—Henry Valentine Simpson. *Improvements in and relating to the treatment of wood with solutions for rendering it non-flammable and for other purposes.* (Specification filed 24 November 1899.)

Fee in respect of the continuance of an exclusive privilege—

4 (*c*) After the expiration of the fifth year and before the expiration of the sixth year from the date of the filing of the specification—

The sum of R50 for each of the above inventions.

No. 114 of 1894.—Odilon Baltzar Hannibal Hanneborg. *Improvements in ditching and tile-laying machines.* (Specification filed 1 December 1894.)

Fee in respect of the continuance of an exclusive privilege—

4 (*h*) After the expiration of the tenth year and before the expiration of the eleventh year from the date of the filing of the specification—

The sum of R100 for the above invention.

NOTICES.

All communications relating to applications for leave to file specifications and for registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, 2, Bankshall Street, Calcutta.

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's Office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the 10th day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo. volumes, paper cover, 13 annas or 1*s*. 1*d*. Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Department of Commerce and Industry, 2, Bankshall Street, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

GOVERNMENT CHICHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ " .	3-12	4-8	6
¼ " .	1-14	2-4	4

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 28th February 1906.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS							4 PER CENT. LOANS							4½ PER CENT. LOANS			GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1900-01.	...	TOTAL.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	of 1870.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	TOTAL.	
Balance of 15th February 1906 .	89,14,100	1,59,52,100	10,48,54,800	2,21,16,500	1,19,73,900	14,41,700	...	15,63,39,000	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,53,46,333
Add— Amount of transferred to in London .	...	...	...	...	...	...	...	...		..	..	..	...	..	...	...	...	...	...
Amount enfaced at Madras up to .	...	...	...	...	...	...	.	...	...	..	..	..	..	.	..	..	...	..	...
Amount enfaced at Bombay up to 17th February 1906 .	...	1,000	...	...	...	25,000	..	26,000	..	..	..	..	..	.	..	.	..	..	26,000
Amount enfaced at Calcutta between 16th and 28th February 1906 . . .	5,400	15,000	66,500	4,400	...	35,000	...	1,20,900	...				.		..	.		...	1,26,000
	89,19,500	1,59,68,100	10,49,21,300	2,21,20,900	1,19,73,900	15,01,700	...	15,64,85,900	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,54,98,633
Deduct— Amount written off in the London Registers . .	15,000	2,500	12,25,000	49,400	34,200	9,000	...	13,20,100	..		-	—	.	...	...		...	...	13,35,100
Balance on 28th February 1906 .	89,04,500	1,59,65,600	10,36,96,300	2,20,71,500	1,19,39,700	14,92,700	...	15,51,65,800	6,933	5,000	.	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,41,03,533

NOTE.—From 9th June 1867 to 31st Dec. 1905 enfaced from India 11,413 lakhs, re-transferred from London 11,141 lakhs.
" 1st Jan. 1900 " 15th Jan. 1900 ditto 4 lakhs ditto 3 "
" 16th " " " 31st " " ditto 28 " ditto 2 "
" 1st Feb. " " 15th " " ditto 7 " ditto 1 lakh.
" 16th " " " 28th " " ditto 2 " ditto 13 lakhs.

11,454 lakhs. 11,160 lakhs.
11,160 "

Balance against India . 294 lakhs

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 2nd March 1906.

W. D. CRUICKSHANK,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 6th March 1906.

LIABILITIES.	R a. p.	ASSETS.	R a. p.
Capital paid up	2,00,00,000 0 0	§Government Securities	1,34,97,818 0 0
		Other authorized Investments	55,13,954 8 0
Reserve Fund	1,40,00,000 0 0	Loans on Government and other authorized Securities	4,77,68,588 10 8
Public Deposits at Head Office§ R 97,26,910 15 3; Public Deposits at Branches R 95,02,172 4 10	1,92,27,083 4 1	Accounts of Credit on Government and other authorized Securities	3,48,18,962 14 5
		Bills discounted and purchased	2,56,29,060 10 6
		Balances with other Banks	14,04,321 13 5
		Bullion	...
		Dead Stock	18,82,103 12 11
		Stamps	14,020 7 7
		Sundries	7,09,258 9 7
			13,12,38,089 7 1
Other Deposits at Head Office and Branches	11,46,70,502 1 0	Cash and Currency Notes at Head Office R *2,08,54,330 7 2; Cash and Currency Notes at Branches R †1,81,92,381 12 8	3,90,46,712 3 10
Bank Post Bills, etc.	7,09,090 7 8		
Sundries	16,78,125 14 2		
RUPEES	17,02,84,801 10 11	RUPEES	17,02,84,801 10 11

* Includes Sovs. and ½ Sovs., value R55,170 0 0
† Do. do. do. 3,69,082 8 0

R4,24,252 8 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 8th March 1906.

C. M. BASTIN,
Offg. Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 9 per cent.
Percentage 28·65.

BANK OF BENGAL.

NOTICE.

Calcutta, the 6th March 1906.

The Directors have made the following changes in the Bank's European Establishment:—

Mr. J. M. Atkinson to be Agent of Lucknow Branch, *vice* Mr. C. A. Croft transferred to Head Office.

Mr. P. B. Warburton to act as Agent of Serajgunge Branch, *vice* Mr. C. W. Carbery proceeding on leave.

Mr. C. H. D. Moberly to take charge of the Bombay Agency, *vice* Mr. W. D. McKewan, who retires from the Bank's service.

Mr. N. H. Matheson to be Agent of Moulmein Branch, *vice* Mr. J. Coutts transferred to Head Office.

By order of the Directors,

W. D. CRUICKSHANK,
Secretary and Treasurer, Bank of Bengal.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 23RD FEBRUARY TO 28TH FEBRUARY 1906.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New Rupees and small coins delivered to Treasuries and Currency Department.	New Rupees made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	20	10	...	30	6	...	6	1	11	22*	8	42	...	...	...
Bombay	22	7	...	29	45	...	45	...	15	48†	7	70	...	...	...

* Exclusive of 44 of purchased silver brought on the Mint premises but not yet received.
† Ditto of 4 of ditto ditto ditto.

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 7th March 1906.

CALCUTTA MINT.

NOTIFICATION.

The following coins are available for sale at the Mint:—

Register No.	Description.	Date on obverse.	Date on reverse.	Metal.	Value of each coin.	No. of coins available for sale.	REMARKS.
					R		
6349/12	Bokhara . .	*Nil.*	1215	Gold.	10/	21	
„ /14	Tillas of . . .	1215	Ahad	„	„	5	
„ /15	Mir Haidar . .	*Nil.*	1216	„	„	25	
„ /16	C. Type . . .	1216	2	„	„	22	
„ /20	Ditto . . .	1217	1217	„	„	50	Exclusive of forwarding charges.
„ /21	Ditto . . .	1218	1218	„	„	50	
„ /22	Ditto . . .	1219	1218	„	„	36	
„ /25	Ditto . . .	1220	1220	„	„	9	
„ /27	Ditto . . .	Date indistinct.		„	„	1	

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, March 8th, 1906.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1905 the price of these articles will be as follows:—

Quinine	1-pound tin,	R16,	or post-free,	R16-8
	½	„	R8	„	R 8-6
	¼	„	R4	„	R 4-6
Cinchonidine	1	„	R12	„	R12-8
	½	„	R6	„	R 6-6
	¼	„	R3	„	R 3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates:—

1℔ tin,	R16	or post-free	R16-8
½℔ „	R8	„	R 8-6
¼℔ „	R4	„	R 4-4

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 1st March 1906.

No. 7.—Mr. C. J. Cole, Officiating Deputy Engineer in-Chief, is granted under Articles 233, 246, 260 and 308 of the Civil Service Regulations, combined leave for two years, *viz.*, privilege leave for 2 months and 6 days and furlough for the remaining period, with effect from 9th April 1906 or such subsequent date as he may be permitted to avail himself of it.

S. FINNEY,
Manager, North Western Railway.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examination held by them.* Collections of papers for 1902-1903, 1903-1904 and 1904-1905 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

**N.B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

D. C. PHILLOTT, Major,
Offg. Secretary, Board of Examiners.

CONTRACTS AND EGISTRATION.

NOTIFICATIONS.

Calcutta, the 7th March 1906.

No. 8.—Lieutenant-Colonel N. Swanston, I. A., Supply and Transport Officer, 1st class, is granted furlough out of India (p. a.) for 252 days under Rule I of the Regulations of 1875.

No. 9.—The undermentioned Officers of the Supply and Transport Corps are granted furlough and combined leave to proceed out of India on private affairs under India Army Order No. 64, dated 1st February 1904, and the leave rules of 1886 for the Indian Army, the specified period to count from the date of being struck off duty.

Captain W. P Haydon, I. A., Supply and Transport Officer, 4th class. Furlough for 1 year. Pension service 16th year, commenced 29th October 1905.

Lieutenant C. D. Hitchins, 119th Infantry, Supply and Transport Officer, 6th class. Combined leave for 8 months (the first 60 days being privilege leave). Pension service 9th year, commenced 4th August 1905.

H. HAWKES, Major-General,
Director General of Contracts and Registration.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

LEAVE.

Peshawar, the 2nd March 1906.

No. 40.—Lieutenant J. L. Costello, I. A., Adjutant and Quarter Master, 2nd Battalion, Khyber Rifles, is granted 60 days' privilege leave combined with six months' furlough under the provisions of Indian Army Order No. 64, dated the 1st February 1904, with effect from the forenoon of the 15th February 1906.

PROMOTION.

The 2nd March 1906.

No. 41.—Consequent on the grant of 8 months' combined leave to Lieutenant J. L. Costello, I. A., Adjutant and Quarter Master, 2nd Battalion, Khyber Rifles, Lieutenant A. C. Tancock, I. A., Reserve Officer, is appointed to officiate as Adjutant and Quarter Master, 2nd Battalion, with effect from the 15th February 1905.

By order, etc.,

W. E. VENOUR, Major,
Staff Officer to the Chief Commissioner, N.-W. F. Province.

TRANSFER.

The 3rd of March 1906.

No. 42.—On transfer from the Bannu District Bhai Lehna Singh, Officiating Extra-Assistant Commissioner, is posted to the Dera Ismail Khan District, where he assumed charge of his duties on the afternoon of the 17th February 1906.

F. W. JOHNSTON,
Secretary to the Chief Commissioner, North-West Frontier Province.

OFFICE OF REVENUE AND FINANCIAL SECRETARY TO CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATION.

Peshawar, the 28th February 1906.

No. 946.—Under the provisions of section 211 (1) (*d*) of the Punjab Municipal Act, XX of 1891, the Chief Commissioner, North-West Frontier Province, is pleased to appoint the following persons as members of the Committee for the Notified Area of Tank :—

1. Mir Alam Khan, Katti Khel.
2. Lalla Ganshu Ram.
3. Doctor Ganesh Da'ta.
4. Qazi Ghulam Mohammed.
5. Bhai Hari Singh, Legal Practitioner.
6. Mohammed Nawaz Khan, Katti Khel.

M. F. O'DWYER,
Revenue and Financial Secy. to the Chief Commissioner, N.-W. Frontier Province.

II B 2

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 17th February 1906.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births. Males.	Births. Females.	Births. Total.	Deaths. Total.	Deaths. Males.	Deaths. Females.	Cause of Death. Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Infants under one year of age. Males.	Females.	Total.	Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15		1
2		Nawashahr	4,114	1	1	2	3	...	3	...	...	...	3	...	...	...	...	...	...	...	25	38	2
3		Buffa	7,029	7	5	12	6	5	1	...	...	...	4	...	...	...	2	3	...	3	89	45	3
4		Haripur	5,578	...	2	2	8	5	3	...	...	...	3	...	...	...	5	4	1	5	19	75	4
5	Pesháwar	Peshawar	73,343	27	15	42	42	2	17	...	5	...	9	...	8	...	20	5	2	7	30	30	5
6	Kohat	Kohat	18,092	7	6	13	5	2	3		...	...	4	...	1	...	...	...	2	2	37	14	6
7	Bannu	Bannu	10,070	5	2	7	4	...	4	...	...	...	...	...	1	...	3	...	2	2	36	21	7
8		Lakki	5,218	2	1	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30	...	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	5	7	12	16	7	9	...	...	...	13	...	1	...	2	3	3	6	22	29	9
10		Kulachi	9,125	3	1	4	2	1	1	...	...	...	...	1	...	...	1	...	1	1	23	11	10
		TOTAL	164,251	57	41	98	86	45	41	...	5	...	36	1	11	...	33	15	11	26	31	27	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 17th February 1906.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 98 births were registered (57 males and 41 females), giving a birth-rate of 31 *per mille* of population; 86 deaths were registered (45 males and 41 females), giving a death-rate of 27 *per mille* of population.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshawar, the 3rd March 1906.

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Calcutta, the 8th March 1906.

No. 1.—Mr. K. Venkatarama Iyer, Assistant Examiner of Accounts, passed the Higher Standard Examination in Hindustani, prescribed in paragraph 236, Chapter II, Volume I, Public Works Department Code, on the 8th January 1906.

R. N. BURN,
Accountant General.

TREASURE TROVE.

NOTICE.

It is hereby notified under section 5 of the Indian Treasure Trove Act, VI of 1878, that on the 20th and 21st November 1905, treasure consisting of the undermentioned articles and valued at R1,407 was found out by Muttusami Padayachi, Malaya Padayachi, and by Ramachandra Aiyar, Deputy Tahsildar of Ulundurpettai Tirukkoyilur Taluk, South Arcot District, Madras Presidency, in a house site in S. No. 107 belonging to Arunachalam of U. Kiranur village Tirukkoyilur Taluk, South Arcot District, in the Madras Presidency.

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of South Arcot at his office at Cuddalore at 11 a. m. on 12th day of July 1906 in view to the matter being enquired into or determined according to law.

Description.	No. of coins.	Amount. R	a.	p.	Year in which the coins were issued.
Silver, full rupees	267	267	0	0	1835
Ditto.	1,083	1,083	0	0	1840
Do. half rupees	13	6	8	0	1835
Ditto.	25	12	8	0	1840
Do. quarter rupees	30	7	8	0	1835
Ditto.	58	14	8	0	1840
⅛th in a rupee	120	15	0	0	1841
Half rupees bearing marks of Bazludin Badshaw, Arcot.	2	1	—	—	1182 (Hijira)
		1,407	0	0	

S. BURN,
for Acting Collector.

SOUTH ARCOT COLLECTOR'S OFFICE;
14th February 1906.

TREASURE TROVE.

NOTICE.

It is hereby notified, under section 5 of the Indian Treasure Trove Act, VI of 1878, that on the 21st of October, treasure consisting of the undermentioned articles and valued at Rs. 136-14-11 was found by—

(1) Akkura Asirigadu.
(2) Akkuru Paupigadu.
(3) Akkuru Chinna Asirigadu.
(4) Pandhi Bothedu.
(5) Pandhi Kantadu.
(6) Pandhi Guddedu.
(7) Bariki Yerrigadu of Kavita Kaspa (Parla Kemedi) in the Parla Kemedi Taluq, Ganjam District, Madras Presidency, while digging in the field of Chendrasekharajenna of Parla Kemedi.

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Ganjam at his office at Chatrapore

on the 4th July 1906 in order that the matter may be enquired into or determined according to law.

Description of Treasure.	Value. R	a.	p.
(1) 5 gold coins and a piece of gold all weighing 5 tolas nearly . . .	120	0	0
(2) 17 silver coins weighing 16¼ tolas	11	2	9
(3) 2 silver bangles weighing 8¾ tolas	5	12	2
Total .	136	14	11

————

for Acting Collector and District Magistrate.

OUDH AND ROHILKHAND RAILWAY.

CORRIGENDUM.

Lucknow, the 3rd March 1906.

No. 1.—In Manager's Notification No. 1 of 1906, granting Mr. W. Rogers, Special Engineer, 7 months' combined leave from 15th March 1906, *read* 14th March 1906.

A. R. JACOBSON,
for Manager, Oudh and Rohilkhand Railway.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 23rd Battery, R. F. A., dated at St. Thomas Mount, this 27th day of February 1906.

Number, Rank, and Name—35391, Gunner Wenthorp Beale.
Age—22 years 6 months.
Height—5 feet 6 inches.
Colour of—Complexion freckled; hair brown; eyes black.
Trade—Seaman.
Date of Enlistment—24th September 1904.
Place of Enlistment—St. Thomas Mount.
Parish and County in which born—Rangoon.
Date of desertion or absence—24th February 1906.
Place of desertion or absence—St. Thomas Mount.
Marks—Scar on tip of right shoulder. Two brown birth marks on left shoulder.
Under two years' service.

G. CALVERT, Major, R. F. A.,
Commanding 23rd Battery, R. F. A.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 2nd March 1906.

No. 101.—With reference to Telegraph Department Notification No. 78, dated 30th November 1905, it is hereby notified that Mr. R. W. Hodges, Assistant Superintendent, 2nd grade, has been granted by His Majesty's Secretary of State for India a further extension of furlough on Medical Certificate for six months, with effect from the forenoon of the 30th March 1906.

The 8th March 1906.

No. 103.—With reference to Telegraph Department Notification No. 80, dated the 6th of December 1905, it is hereby notified that Mr. J. F. Shannon, Sub-Assistant Superintendent, 2nd grade (General), has been granted an extension of leave on Medical Certificate for ninety days, with effect from the forenoon of the 22nd January 1906.

S. H. C. HUTCHINSON,
Director General of Telegraphs.

The 8th March 1906.

No. 102.—Offices reported opened and closed during the week ending 3rd of March 1906:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Colgong	Bengal	24th February	Opened.
Indeswar	Assam	28th February	Ditto.
Paungbyin	Burma	2nd March	Ditto.
Quetta Civil Lines	Sind and Baluchistan	2nd March	Ditto.
	Railway Telegraph Offices.		
Amruka	North-Western Railway	10th February	Opened.
Fazilka Junction	Ditto	10th February	Ditto.
Guru Har Sahai	Ditto	10th February	Ditto.
Jallalabad	Ditto	10th February	Ditto.
Jhok Tahal Singh	Ditto	10th February	Ditto.
Katahri	Oudh and Rohilkhand Railway	1st March	Ditto.
Khai Phemeki	North-Western Railway	10th February	Ditto.
Kodambakam	South Indian Railway	20th February	Ditto.
Ladhuka	North-Western Railway	10th February	Ditto.

A. L. H. PALMER,
Offg. Director, Traffic Branch.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 2nd March 1906.

Abstract of the accounts of the Department of Issue of Paper Currency on the 28th February 1906.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE. COIN AND BULLION. In India.				In England.		In Transit between India and England.		SECURITIES (PURCHASE PRICE).		TOTAL.	REMARKS.
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.†	Other Silver Bullion (Ingot Reserve).	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R	R (b)	R	
Calcutta	1,53,73,000	16,70,24,445	18,23,97,445	2,82,86,744	*2,66,17,920	46,13,515	...	10,56,75,006	...	...	80,07,000	(a)9,99,99,946	2,00,00,000	29,32,00,131	(a) Nominal value—R10,20,81,500 (b) ,, ,, —R2,13,54,697
Allahabad	...	2,15,53,420	2,15,53,420	47,85,065	49,56,640	..	...	...	...	...	...	...	...	97 41,705	
Lahore	...	2,99,68,165	2,99,68,165	64,79,751	58,65,187	...	...	...	...	...	...	...	...	1,23,44,938	
Bombay	1,65,80,150	9,07,06,115	10,72,86,265	2,77,43,144	3,08,40,211	42,90,059	...	.	...	..	1,76,28,577	...	...	8,05,01,991	
Karachi	...	1,15,99,065	1,15,99,065	30,78,890	4,91,850	...	..	...	...	...	...	...	...	35,70,740	
Madras	75,04,800	4,33,29,660	5,08,34,460	85,01,710	33,71,115	...	...	...	...	.	...	...	...	1,18,72,825	
Calicut	...	10,91,060	10,91,060	5,18,835	56,340	...	...	...	...	...	...	...	...	5,75,175	
Rangoon	...	2,15,96,895	2,15.96,895	1,25,55,250	26,14,020	...	...	...	...	...	...	...	...	1,51,69,270	
	3,94,57,950	38,68,68,825	42,63,26,775	9,19,49,389	7,48,13,283	89,03,574	...	10,56,75,006	...	...	2,56,35,577	9,99,99,946	2,00,00,000	42,69,76,775	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			*Nil.*	*Deduct*—Amount due on Bills drawn by one circle on another										6,50,000	
TOTAL CIRCULATION R			42,63,26,775	TOTAL RESERVE R										42,63,26,775	

* There was no transfer of Gold between the Paper Currency Reserve and the Gold Reserve Fund during the week ending 28th February 1906.

† In addition to amounts shown in columns 6 and 11 about 85 lakhs of tolas of silver have been purchased from treasury funds for immediate coinage into rupees.

A. F. COX,
Head Commissioner of Paper Currency.

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List of General rules and orders under Statutes and General Acts in force in British India corrected up to 30th June 1905. R1 8*a.* or 2*s.* 3*d.* (2*a.* 6*p.*)
The Transfer of Property Act, 1882 (IV of 1882) as modified up to the 1st December 1905. As. 15 (2*a.*)
*List No. 1 of 1905, dated 31st December 1905, of Addenda et Corrigenda under Statutes and General Acts in force in British India, edition 1905.

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Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on the Standardisation of Anti-Typhoid Vaccine. By Captain G. Lamb, M.D., I.M.S., and Captain W. C. B. Forster, M.B., D. P. H., I.M.S. New series, No. 21. Super Royal 4-to Board. 6*a.* or 7*d.* (3*a.*)
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Report on the Administration of Land Revenue Department of Land Records and Agriculture Estates under the Court of Wards, Government Litigation and Settlement of Nations in the North-West Frontier Province for the year 1903-04. Foolscap. Board. R1 13a. or 2s. 5d (3a.)

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Annual Administration Report of the North-West Frontier Province in the Public Works Department for 1904-05. Foolscap. Paper cover. 12a. or 1s. (1a.)

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Report on the working of the Municipalities in the North-West Frontier Province during 1904-1905. Foolscap. Board. R1 3a. or 1s. 7d. (2a.)

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Report on Public Instruction in the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 13a. or 1s. 1d. (1a.)

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List of Officers appointed by the Government of India in the Finance Department. Corrected to May, June and August 1905. Royal 8vo. Paper cover. 4a. or 5d. (1a.) each.

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Civil Estimates, 1905-1906, Vols. I and II. Foolscap. Board. R3 or 4s. 6d. (13a.) each.

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Accounts relating to the Trade carried by rail and river in India in the quarter and in six months ending December 1904, compared with the corresponding periods of the years 1902 and 1903. No. 3 of 1904-05. Foolscap. Paper cover. 8a. or 9d. (3a.)

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Sea-borne Trade and Navigation of British India for the months of September and October 1905. Nos. 6 and 7 of 1905-1906. Royal 8vo. Stitched. 8a. or 9d. (2a.)

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A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, new series. Vol. I. No. 2-8 1905. @ R2.
Memoirs, Nos. 1, 4, 5. 1905 @ R1-8.
" No. 2. 1905 @ R1.
" No. 3. 1905 @ R2.

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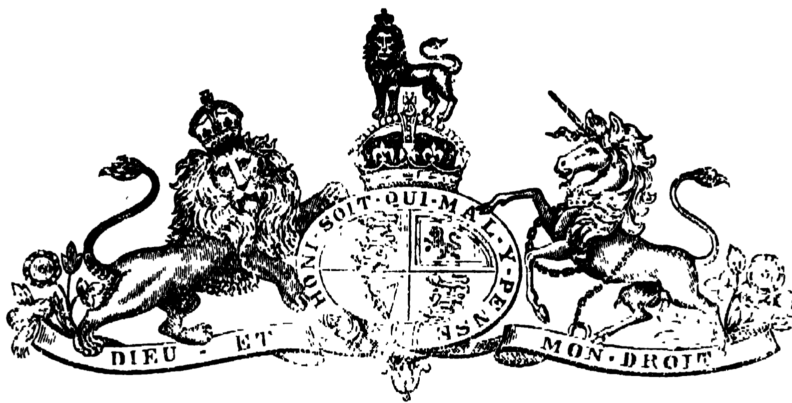
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Kala Viveka. Fasc. 7 @ 6*a*.
Bodhicaryavatara of Candidevi. Fasc. 4 @ 6*a*.
Godadhara Paddhati. Fasc. 1 @ 6*a*.
Saddarsana Samuiccaya. Fasc. 1 @ 6*a*.
Tantra Vartika (English). Fasc. 5 @ 12*a*.
Nityacaraprodipah. Fasc. 7 @ 6*a*.
Chaturvarga Chintamani. Vol. 4. Fasc. 5 @ 6*a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST July TO 31st December 1905.

Monthly Weather Review, January to June 1905. (Illustrated by 8 plates) Quarto. Paper cover. R1 per month.
Monthly Weather Review, July, 1905. (Illustrated by 8 plates) Quarto. Paper cover. Re. 1.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 17th February 1906.

Records of The Geological Survey of India, Volume XXXIII, Part 1. By Director, Geological Survey of India, R 1.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 10, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate W. T. Blanford, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late William Thomas Blanford, who died at 72, Bedford Gardens, Camden Hill, Middlesex, on the 23rd June 1905. Letters of Administration to whose Estate have been granted to George Roberts Johnston, Esq., of Messrs. Grindlay and Co., Calcutta, are required to send in the same in or before 30th March next to the said Messrs. Grindlay and Co., after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said security or property to the said Administrator whose receipt alone is valid for the same.

GEORGE ROBERT JOHNSTON,
Administrator to Estate W. T. Blanford, deceased.

CALCUTTA,
15th February 1906.

Estate W. C. S. Hawthorne, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late William Charles Stewart Hawthorne, who died at Plenty House, Whitechurch, Charmouth, Dorset, on 28th August 1905. Letters of Administration to whose Estate have been granted to George Roberts Johnston, Esq., of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 2nd April next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

G. R. JOHNSTON,
Administrator to Estate W. C. S. Hawthorne, deceased.

CALCUTTA,
The 19th February 1906.

Statement of Income and Expenditure of the Bengal and Madras Service Family Pension Fund during the year 1904-1905.

Receipts.

	R	a	p.
1904, April 1—			
Balance at the beginning of the year	......		
1905, March 31—			
Subscriptions	10,891	8	9
Medical fee for second examination	16	0	0
Fines	3	5	5
Deposits	28	8	8
TOTAL	10,939	6	10

Expenditure.

	R	a.	p.
1905, March 31—			
Expenses of Management :—			
Establishment	2,614	7	6
Pension Contribution	429	8	0
Medical Adviser's Fees	80	0	0
Medical Examination Fees	592	0	0
Printing Charges	349	13	0
Advertisement	164	4	6
Postage and Telegraph	74	10	3
Stationery	26	14	0
Money Order Commission	10	1	0
Stamps on Entrance Certificates	18	12	0
Miscellaneous	20	2	0
Deposits refunded to rejected applicants	51	0	0
Refund of the amount advanced by Government to the Fund to meet preliminary expenses during 1903-1904	636	0	8
TOTAL	5,067	8	11
Balance at the end of the year	5,871	13	11
TOTAL	10,939	6	10

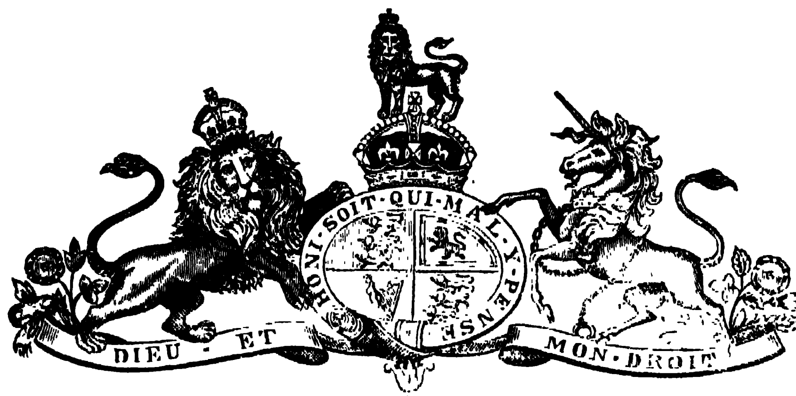
M. H. OUNG,
Comptroller, India Treasuries.

Estimated Income and Outlay Account from 1st April 1905 to 31st January 1906.

Income.	R	a.	p.
1905, April 1—			
Balance at the beginning of the year as per Enclosure No. 4	5,871	13	11
1906, January 31—			
Subscriptions	17,285	9	11
Deposits for admission	50	12	0
Interest	510	15	5
TOTAL	23,719	3	3

Outlay.	R	a.	p.
1906, January 31—			
Expenses of Management:—			
Establishment	2,250	2	7
Pension Contribution	357	14	8
Medical Adviser's Fees	35	0	0
Medical Examination Fees	288	0	0
Advertisement	25	8	0
Telegraph	8	5	0
Money Order Commission	4	15	0
Miscellaneous	2	2	0
Stamps on Entrance Certificates	4	2	0
Postage	17	13	0
Stationery	4	1	0
Deposits refunded to rejected applicants	17	0	0
TOTAL	3,014	15	3
Balance	20,704	4	0
TOTAL	23,719	3	3

M. H. OUNG,
Comptroller, India Treasuries.



SUPPLEMENT TO

The Gazette of India.

No. 10.} CALCUTTA, SATURDAY, MARCH 10, 1906.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

APPROPRIATION REPORT

ON

THE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR

1904-1905.

BY

A. F. COX,

COMPTROLLER AND AUDITOR GENERAL.

CONTENTS.

APPROPRIATION REPORT

ON

THE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR

1904-1905.

GENERAL REVIEW.

[Throughout the report the rupee figures are in thousands of rupees and the sterling figures in hundreds of £; thus 10,64 reads as ten lakhs and sixty-four thousands of Rupees, and £71,2 reads as seventy-one thousand and two hundreds of pounds sterling. The rupee figures are converted into sterling amounts at R15=£1.]

The most prominent feature of the Budget Estimate is the provision for increasing the efficiency of the defensive Military Forces; special attention was paid to new armament and the scheme of special coast defences. For these purposes a provision of £1,619,6 was made including expenditure of £1,081,4 in England, of this sum £700,0 was for new Artillery and Rifles. A provision of £493,9 or R74,08 was also made for extra service pay to British Troops at 6*d*. a day, which became payable under Lord Alverstone's decision, from 1st April 1904. Under Civil Works a provision of £353,3 or R53,00 was made for expenditure by Local Governments on special public objects, and of £133,3 or R20,00 for the extension and improvement of Simla. Providing for this special expenditure the Budget closed with an anticipated surplus of £918,7.

2. During the year under report the Revenue largely exceeded expectations in almost all the important branches except Land Revenue, where there was a decrease owing, in parts of Madras and Bombay, to the partial failure of the monsoon, and in the United Provinces to the failure of the *kharif* crop in Bundelkhand and to damage done to the *rabi* by frost. Under Salt there was an improvement of £221,5, of which £192,4 occurred in Madras and Bombay and was the result of increased consumption. The prosperous condition of the agricultural and commercial classes and settlements of licenses on favourable terms in almost all the Provinces resulted in an improvement of £303,4 under Excise. Under Customs there was an increase of £444,6, which was common to all the Maritime Provinces except Madras, where there was a falling-off in the exports of rice to foreign countries, owing to a bad season. Under Stamps and Forest the revenue exceeded the Budget Estimate by £101,2 and £173,9, respectively.

3. The largest improvements, however, occurred in the Opium Revenue, and in the net earnings of State Railways. The price of Bengal opium was unexpectedly high throughout the year, and the average price obtained was R1,587 per chest against R1,250 adopted in the Budget Estimate, resulting in an increase of £1,079,5 in the receipts in Bengal. The reduced outturn in Bengal resulted in smaller payments to cultivators, and raised the net improvement under Opium to £1,103,2. Under Railways the net earnings exceeded the Budget Estimate by £1,751,3, of which £849,2 were contributed by the North-Western Railway, owing to the heavy wheat traffic. The improvement was, however, shared in by all the important systems, especially by the East Indian, Great Indian Peninsula, and the Rajputana-Malwa Railways. There was, on the other hand, a considerable increase of expenditure under Army Services (£1,061,0) due to the Reorganisation, and increased charges on account of the Tibet Mission.

4. The net result of these variations, enhanced by savings in expenditure, principally under Civil Departments, was a surplus of £3,456,1, showing an improvement over the Budget Estimate of £2,537,4.

5. One important change of classification was adopted during the year. Formerly the profits on Rupee Coinage swelled the receipt figures, under Mint on one side, and those of expenditure on the other, being entered under the latter as for credit to the Gold Reserve Fund. From the year under report, these transactions have been confined to the more appropriate head of Deposits and Advances.

6. The following summary gives the Budget and Account figures of 1904-5, which are reviewed in this report. The details will be found in the statements on pages 173 to 188:—

Receipts.		Revenue and Expenditure.		Outgoings.	
Budget.	Accounts.			Budget.	Accounts.
£	£			£	£
48,768,7	50,452,6	A	Principal Heads of Revenue .	8,823,3	8,569,1
769,0	849,6	B	Interest	1,576,3	1,646,9
1,495,3	1,576,0	C	Post Office	1,530,9	1,519,8
834,4	897,9	C	Telegraph	997,9	902,3
196,1	206,4	C	Mint	232,1	117,9
1,470,1	1,547,3	D	Civil Departments . .	12,795,6	12,399,8
656,1	690,1	E	Miscellaneous . . .	4,179,5	4,264,8
...	...	F	Famine	926,4	1,000,0
21,615,8	24,022,5	H	Railways	21,261,6	21,917,0
2,963,0	3,071,1	J	Irrigation	2,707,9	2,786,4
480,4	538,6	K	Other Public Works . .	6,143,8	5,766,1
899,7	960,9	L	Army Services . . .	19,114,7	20,175,7
...	...	LL	Special Defence Works .	256,7	128,3
...	...	M	Provincial Surplus + or Deficit —	—1,316,8	+162,8
...	...		Imperial Surplus + or Deficit —	+918,7	+3,456,1
80,148,6	84,813,0		TOTAL .	80,148,6	84,813,0

Receipts.		Other Transactions.		Outgoings.	
Budget.	Accounts.			Budget.	Accounts.
918,7	3,456,1		Imperial Surplus or Deficit as above	...	...
2,917,2	2,412,3	N	Railway and Irrigation Capital not charged to Revenue	8,940,9	7,595,9
3,411,2	3,413,5	O	Permanent Debt . .	...	...
...	...	O	Temporary Debt . .	333,3	1,833,3
688,1	879,6	P	Unfunded Debt	...	...
...	1,087,9	Q	Deposits and Advances .	731,6	...
50,8	112,6	R	Loans and Advances by Imperial Government . .	...	...
...	108,7	RR	Loans and Advances by Provincial Governments . .	37,7	...
...	1,5	S	Capital Account of Local Boards	...	...
...	...	T	Remittances	419,3	470,5
16,500,0	23,725,2	U	Secretary of State's Bills .	16,769,7	23,449,7
18,503,4	19,164,3	V	Cash Balance, April 1st .	...	...
...	...		Ditto, March 31st .	15,756,9	21,012,3
42,989,4	54,361,7		TOTAL .	42,989,4	54,361,7

Comparison with the year 1903-4.

7. The comparison in respect of revenues with the year 1903-4 is as follows:—

REVENUES.	1903-4.	1904-5.	Difference, 1904-5. Greater (+) or less (—).	
	£	£	£	R
Principal Heads of Revenue	49,204,7	50,452,6	+1,247,9	+1,87,19
Interest	896,1	849,6	—46,5	—6,97
Post Office	1,507,1	1,576,0	+68,9	+10,33
Telegraph	857,6	897,9	+40,3	+6,04
Mint	2,884,8	206,4	—2,678,4	—4,01,76
Civil Departments	1,597,3	1,547,3	—50,0	—7,50
Miscellaneous	694,0	690,1	—3,9	—59
Railways	21,557,9	24,022,5	+2,464,6	+3,69,69
Irrigation	2,911,8	3,071,1	+159,3	+23,90
Other Public Works	555,5	538,6	—16,9	—2,54
Receipts by Military Department	1,089,4	960,9	—128,5	—19,27
TOTAL	83,756,2	84,813,0	+1,056,8	+1,58,52

8. The important variations under *Principal Heads of Revenue* are the following:—

	£	R
Land Revenue	—280,4	—42,06
Opium	+285,5	+42,81
Salt	+104,3	+15,65
Stamps	+158,1	+23,71
Excise	+373,3	+56,00
Customs	+395,5	+59,33
Forest	+120,9	+18,13
Other Heads	+90,7	+13,62
TOTAL	+1,247,9	+1,87,19

9. Under *Land Revenue* the decrease was due to unfavourable agricultural conditions in Madras and Bombay. The increase under *Opium* was the result of high prices obtained for Bengal Opium, reduced by a falling-off in the pass fees in Bombay, owing to the small demand in China for Malwa Opium. The improvement under *Salt* was mainly due to the destruction of a large stock of salt, in Bombay by heavy and untimely rain in 1903-04. Commercial prosperity and increased litigation generally, coupled with special receipts of probate duty in Bengal and Bombay, account for the increase under *Stamps*. The prosperous condition of the agricultural and commercial classes, with settlements of licenses on better terms, explains the improvement under *Excise*. Under *Customs* all the maritime provinces shared in the improvement in import duties, which were mainly due to heavy imports of cotton manufactures, woollen goods, petroleum, sugar and articles of food and drink. Under export duties, however, Burma and Bengal were the chief contributors; the increase in Burma (10,92) was due to large shipments of rice to Japan and South America, and that in Bengal (3,23) to exports of rice to Germany and Arabia. In Madras a bad season resulted in decreased exports of rice to foreign countries. The increase under *Forest* occurred chiefly in Burma (6,92), Bombay (2,69), Madras (1,71), India (1,62), the Punjab (1,56), Assam (1,40), and the United Provinces (1,17) and was generally the result of large sales of timber, high prices and large extractions of timber.

10. Under *Interest* the decline occurred chiefly in Bombay, and was due to the interest payable by the Bombay Port Trust in April 1904 having been paid in 1903-04. The increase under *Post Office* was mainly drawn from sales of ordinary stamps (99,9). Under *Telegraph* the improvement occurred in the rent of wires and instruments leased to railways and canals, and in message revenue, owing to increased traffic due to reduction in inland rates, and to increased foreign traffic across India on account of the Russo-Japanese War. Under *Mint* the decrease

is mainly due to the change of classification referred to above, by which the gain on coinage operations is taken to a debt head. Of the decrease under *Civil Departments* 7,09 occurred under *Marine* and was due to the limited employment of Royal Indian Marine Vessels on Imperial Service, and to no vessels being sold, and 2,04 under *Scientific and other Minor Departments* due to a special receipt in 1903-04, owing to the sale in that year of the Aluminium Industry in Madras to a private company. There was on the other hand a small improvement of 1,23 under *Education* chiefly in fees from schools and colleges. The decrease under *Miscellaneous* occurred mainly in contributions for pensions and gratuities of officers in foreign service, under contributions in Bombay owing to a special refund in 1903-04 of the cost of a telegraph line taken over by the Telegraph Department, and in receipts in England on account of Military Funds, partly counterbalanced by larger credits under *Exchange*.

11. Under *Railways* by far the most important improvement occurred under the North-Western Railway (1,12,61) owing to bumper wheat crop in the Punjab, and to unusually heavy exports to Europe. There was also an increase in the traffic in gram, pulse, raw cotton and oil seeds. Other important increases were 52,76 under East Indian Railway, arising out of the improvement in grain, seed, coal, and pilgrim traffic; 41,43 under Great Indian Peninsula Railway owing to bumper crops, favourable markets for exports, a large local demand by mills for cotton, and an increase in 3rd class passenger traffic; 34,94 under Rajputana-Malwa Railway due to increased traffic in grain and pulse owing to a large demand in Guzrat, Kathiawar and Central India following on a scanty rainfall, in oil-seeds resulting from a good crop and large exports, in salt due to increased consumption as a result of the reduction in the salt tax, and in sugar due to increased demand; 32,39 under Bengal-Nagpur due to general development of goods traffic, especially in grain and coal, and to the opening of new sections on the Satpura Railway; 14,57 under Oudh and Rohilkhand Railway due to increased export of wheat; and 10,42 under Burma Railways due to the large increase in paddy traffic.

12. The increase under *Irrigation Receipts* was caused by the development of irrigation from the canals in the Punjab, the Sone canals in Bengal, and the Lower Ganges canal in the United Provinces, and by the introduction, in Madras, of re-settlement rates on the Kistna Project. The decrease under *Other Public Works* was due to exceptional credits having been included in the figures of the previous year. The falling-off under *Receipts by Military Department* was mainly due to credits afforded in the previous year for value of stores issued from stock to South Africa, China and Somaliland, of peace equipment stores sent to China and Somaliland, and of Mounted Infantry ponies sent to Somaliland.

13. A comparison of the expenditure side is given below:—

	1903-4.	1904-5.	Difference, 1904-5. Greater (+) or less (—).	
	£	£	£	R
Direct Demands on the Revenues	8,593,8	8,569,1	—24,7	—3,70
Interest	1,697,6	1,646,9	—50,7	—7,61
Post Office	1,403,2	1,519,8	+116,6	+17,49
Telegraph	916,8	902,3	—14,5	—2,17
Mint	2,785,6	117,9	—2,667,7	—4,00,16
Civil Departments	11,979,2	12,399,8	+420,6	+63,09
Miscellaneous	4,349,6	4,264,8	—84,8	—12,72
Famine	905,7	1,000,0	+94,3	+14,14
Railways	20,697,2	21,917,0	+1,219,8	+1,82,97
Irrigation	2,680,0	2,786,4	+106,4	+15,96
Other Public Works	5,663,5	5,766,1	+102,6	+15,39
Army Services	17,865,2	20,175,7	+2,310,5	+3,46,58
Special Defence Works (1902)	27,1	128,3	+101,2	+15,18
	79,564,5	81,194,1	+1,629,6	+2,44,44

14. Under *Direct Demands on the Revenues* the principal decrease was 38,79 under *Opium*. The actual outturn of the crop in the year under report was 111,539 maunds, against 124,297 maunds in the previous year resulting in smaller payments by 38,45 to cultivators. The only other decrease worthy of notice was that of 5,54 under *Refunds and Drawbacks* in salt refunds in India, and Customs refunds in Bombay. Against these decreases there were increases under almost all the other heads, but chiefly under *Land Revenue* (23,22) mainly in the charges of District Administration, Survey and Settlements, Land Record and Agriculture, and in allowances to village officers; and under *Forests* (8,33) due to the payment of arrears to the Raja of Tehri on account of leased deodar forests in the United Provinces, to the formation of additional forests divisions in Madras, to famine grass operations, and to expenditure on the Tavargatti Depôt scheme in Bombay.

15. The reduced charge under *Interest* was chiefly the result of increased transfer of interest to the Railway Revenue and Irrigation accounts. Under *Post Office* the increase was mainly due to the expansion of the department, and occurred chiefly in charges under establishment and subsidies. The decrease under *Telegraph* occurred under Indo-European Telegraphs, and was due chiefly to smaller payments in respect of message revenue, and smaller expenditure on the Central Persian Line. The large decrease under Mint was due to the change of classification referred to in para. 5. Of the increase under *Civil Departments* 16,83 occurred under *Education* and was due mainly to additional appointments, increased salaries and large grants for buildings and furniture; 13,15 under *Political* due to the large drawings of His Highness the Amir of Afghanistan, to the visit of Sardar Inayatullah Khan to India, and to special political expenditure; 10,72 under *Police* due to large expenditure under District executive force in India, Burma, Bengal and Madras, and to the employment of additional companies of Military Police in the Southern Shan States Battalion; 10,35 under *Marine* due mainly to the construction of vessels in Burma and Bengal; 9,24 under *Courts of Law* distributed chiefly between Civil and Sessions Courts and Criminal Courts; and 7,28 under *Medical* due mainly to the increased emoluments of the Indian Medical Service Officers, to increased expenditure on plague preventive measures in Burma and Madras, and to large grants to hospitals and dispensaries in Burma and Bengal. Under *Miscellaneous* the principal decrease occurred under *Miscellaneous* (20,31) due mainly to the large remissions in 1903-04 of irrecoverable loans in the Central Provinces, Bengal, the Punjab, and Bombay, partly counterbalanced by large payments in England on account of stores lost with the "Den of Seaton." Other variations were a decrease of 2,97 under Civil Furlough and Absentee Allowances in England, and increases of 8,13 under Superannuation Allowances and Pensions, representing chiefly the growth of expenditure in pension charges, and of 3,78 under Stationery and Printing, chiefly in England. Under *Famine* there was a decrease of 2,74 in direct Famine relief expenditure, but the outlay on the Construction of Protective Railways, and Protective Irrigation Works exceeded the actuals of the previous year by 2,88 and 10,59 respectively. The practice of charging to the Famine Insurance grant the net loss on the working of the Bengal-Nagpur and Indian Midland Railways has been discontinued from the year under report. Under *Railways* there was an increase of 1,37,60 in working expenses of State Railways, owing mainly to heavy repairs and renewals of stock and permanent-way, and to the heavy traffic worked. The payment of interest, and annuities in India and England for State Railways, and that of interest on capital deposited by companies, also exceeded the charges of the previous year by 31,69 and 6,60, respectively. Under *Irrigation* the increase was due to heavy maintenance charges on canals in the Punjab, Madras and Bombay, and to large outlay on works in Bengal and Madras. Under *Other Public Works* there was an increase of 26,41 under *Civil Works*, chiefly in the United Provinces (14,63) and Madras (15,03). Other noticeable variations were the increases in India (3,01) and the Central Provinces (5,47), and the decreases in Bengal (6,27) and the Punjab (3,29). In the United Provinces the increase was mainly due to a larger programme of works being carried out; that in Madras was mainly due to a large grant to the Madras Harbour Trust

Board, and to grants to Municipalities. The expenditure under *Military Works* fell off by 8,30 owing to smaller outlay on special works in progress in the previous year drawing to completion. There was also a decrease of 3,04 in the expenditure on construction of Railways charged to Provincial or Local Revenues, in Madras due mainly to the postponement of the construction of certain bridges, and of a permanent station on the Mayavaram-Mutupet Railway. Under *Army Services* there was an increase of 61,67 under Reorganisation, on which account there were no charges in 1903-04; of 21,64 under Special Charges chiefly under Tibet Mission (41,33), partly counterbalanced by reduced charges chiefly on account of the Aden Delimitation Commission (14,26); of 1,04,50 under Other Charges chiefly under Regimental Pay (96,41) due to the grant of service pay to British Soldiers, to the actual strength of British Troops having been in excess of that in 1903-04, and to savings in 1903-04 on account of troops absent on service in Somaliland; under Supply and Transport (8,76) due mainly to more officers having been present on duty, to additional officers having been sanctioned, and to larger payments for stores and animals; and under Ordnance (8,64) chiefly due to additional establishments for Rifle and Cordite Factories, Central Gun Carriage Factory and the Rolling Mills at Ishapore, and to large purchase of local stores for factories. The expenditure in England included a charge of £686,4 for Reorganisation Stores. There was no corresponding charge in the previous year. Apart from this there was an increase of £372,0 mainly in the charges for stores for India. Under *Special Defences* there was an increase of 2,14 in India and £87,0 in England in the charges for stores.

Comparison of Accounts with Budget Estimates of 1904-5.

16. The following figures exhibit the differences in the net accounts between the Budget and the actuals, those in India and England being shown in separate columns. A comparison of the gross figures has been given before in para. 6:—

	INDIA.		England.	TOTAL.
	R	Equivalent in Sterling. £	£	£
Principal Heads of Revenue	+2,91,70	+1,944,7	—6,6	+1,938,1
Interest	—9,02	—60,2	+70,2	+10,0
Post Office	+14,07	+93,8	—2,0	+91,8
Telegraph	+15,96	+106,4	+52,7	+159,1
Mint	+19,88	+132,6	—8,1	+124,5
Civil Departments	+76,52	+510,1	—37,1	+473,0
Miscellaneous	—1,17	—7,7	—43,6	—51,3
Famine	—12,92	—86,2	+12,6	—73,6
Railways	+2,60,79	+1,738,5	+12,8	+1,751,3
Irrigation	+4,48	+29,9	—3	+29,6
Other Public Works	+67,71	+451,4	—15,5	+435,9
Army Services	—77,30	—515,4	—484,4	—999,8
Special Defence Works	+10,61	+70,8	+57,6	+128,4
COMBINED SURPLUS, IMPERIAL AND PROVINCIAL	+6,61,31	+4,408,7	—391,7	+4,017,0

17. Under *Principal Heads of Revenue* the most important improvements occurred under Opium (1,65,48) and Customs (66,77). Under Opium the increase of Revenue (1,59,96) arising from the high prices obtained for Bengal Opium, was enhanced by a decrease in expenditure following on a smaller outturn of the crop, which amounted to 111,539 maunds against an estimate of 115,506 maunds. Under Customs the increase was mainly the result of large exports of rice to Japan, in consequence of the Russo-Japanese war, and to Germany and South America, and of large imports of cotton manufactures, woollen goods, petroleum, sugar, and articles of food, and drink. Increased consumption of salt in Madras and Bombay, combined with reduced expenditure on manufacture in India, and over-estimate for purchase and freight in Madras and Bombay resulted in an improvement of 37,95 under Salt. Increase in litigation and monetary transactions led to the improvement of 14,76 under

Stamps. The improvements under Excise (46,74), and under Forest (29,92) were due to the causes mentioned in para. 9. The large falling off in receipts under Land Revenue (95,64) due to the causes stated in para. 9 were counterbalanced to the extent of 17,35 by a decrease in expenditure chiefly in the charges for Survey and Settlement, and Land Records and Agriculture.

18. Under *Interest* the increase in the receipts occurred mainly in England (£120,5), due to the investment of larger amounts of the available cash balance and at higher rates of interest than was anticipated, partly counterbalanced by a decline in India of 5,98 mainly due to the postponement of payment of interest by a Cantonment Committee,' to advance payments in 1903-04 by certain Municipalities, to the non-payment of interest for a half-year by the Kalka-Simla Railway, and to over-estimate of interest on overdrawn Capital of Railway Companies. There was on the other hand an increase in the charges both in England and in India. In England no provision was made for discount on the issue of £2,500,0 India 3 per cent. stock, while a charge of £107,3 was incurred; this excess was reduced by £56,8 owing partly to £1,500,0 bills having been discharged without replacement, and partly to a lower rate of interest on £500,0 bills replaced in June. The excess in India was due to the transfer of smaller interest charges (3,70) to the Railway Revenue and Irrigation Accounts in consequence of short Capital outlay. Under *Post Office* the improvement was due to an unexpectedly large increase in the sale of postage stamps, to the growth of the operations of the Money Order Department, and to a decrease in expenditure chiefly under Establishment and Conveyance of Mails. Under *Telegraph* the increase was due to improved message revenue, and rent of wires and instruments leased to Railways and Canals, and to reduced expenditure owing to non-payment of the Joint Purse Guarantee, to small purchase of stores in England, and to short outlay on repairs to lines in India. The improvement under *Mint* was due to a large dollar coinage for the Straits Settlements, to credit of 2 per cent. on actual coinage, and to absence of charge under net profits on Silver Coinage paid to Gold Reserve Fund, reduced by short receipts under Gain on Coinage Operations owing to the change in the method of adjustment already referred to.

19. Under *Civil Departments* the improvement was mainly due to savings in expenditure. The principal items were 4,02 under Courts of Law, 7,45 under Jails, 3,51 under Police, 12,42 under Education, 7,82 under Medical, and 31,47 under Political. Under Courts of Law the saving was mainly due to the non-utilisation of the provisions for the Judicial Service in Burma, and for Civil and Criminal Courts in Bengal, and to the partial lapse of the provision for Civil Courts in the United Provinces. Under Jails the decrease was due chiefly to low jail population, cheap rates for food grains, small purchase of raw materials, and non-utilisation of certain provisions in Bengal and the Punjab. Under Police the saving occurred chiefly in the United Provinces and was due to the transfer to Civil Works of the provision for the relief of Municipalities from Police charges. The lapse of certain grants chiefly in Bengal, the United Provinces, the Punjab, and Bombay, and of the provision in India for grants-in-aid to other Provinces accounts for the decrease under Education. Under Medical the saving was due to reduced expenditure on plague measures in all the provinces except Burma and Madras, to the provision for increase in the emoluments of the Indian Medical Service Officers not having been fully utilised, to the lapse of certain provisions in the Central Provinces and Burma, and to the transfer to Civil Works of the provision in the United Provinces for cleansing towns and villages through the agency of District Boards. Under Political the decrease was due to His Highness the Amir of Afghanistan not having drawn his subsidy in full. Increased secretariat charges in India, due to the appointment of additional officers, deputation of officers on special duty, and high telegram charges, mainly account for the excess of 5,14 under General Administration. Under Marine there was an improvement in the receipts of 7,10 due to the employment of Royal Indian Marine Vessels on Imperial Service, to work done for other Departments and for the Royal Navy, and to large pilotage receipts in Bengal, reduced by a decrease in England owing to the sale-proceeds of Torpedo Boat

Defence vessels having been paid by the Admiralty in 1903-04. The improvement was further reduced by increased expenditure (5,19) owing to extensive alterations and repairs to vessels of the Royal Navy, and the Royal Indian Marine, to large purchase of coal due to the employment of Royal Indian Marine Vessels in connection with the Somaliland Field Force and Colonial reliefs, partly counterbalanced by reduced expenditure on hire of transports for the Aden Boundary Commission, and for supply of coal to His Majesty's ships of war in Indian waters.

20. Under *Miscellaneous* there was an excess in expenditure under Stationery and Printing of 8,64 due to large purchases of stationery both in India and in England, reduced by an improvement of 1,06 in the receipts in India from sale of gazettes and other publications and in other Press receipts. Under *Miscellaneous* the excess of 8,78 in expenditure, mainly in England, in the charges on account of stores lost with the "Den of Seaton" was counterbalanced to the extent of 1,28 chiefly by increased receipts in India. The excess of 2,45 under Superannuation Allowances and Pensions was the result of the normal growth of pension charges. These excesses were partly counterbalanced by an increase of 3,63 in the credit under Exchange, and by decreases of 1,19 under Territorial and Political Pensions due to lapses by deaths, and to grants remaining undrawn; and of 5,88 under Civil Furlough and Absentee Allowance mainly in England.

21. The total loss due to *Famine* has been brought together in the following table, based on estimates framed by the most competent local authorities, which may be accepted as giving approximately the loss of revenue assignable to Famine. Suspensions of Land Revenue and Provincial Rates, which are not final losses, have been distinguished from remissions under those heads. The total loss of revenue in 1904-5 assigned to Famine was 98,03 as shown below:—

	Central Provinces.	Madras.	Bombay.	TOTAL.
Loss of Revenue.	R	R	R	R
Land Revenue—				
Remissions	(a) 1,55	16,38	12,35	30,28
Suspensions	36	13,88	46,39	60,63
Excise	...	70	...	70
Provincial Rates—				
Remissions	(b) 13	...	41	54
Suspensions	(b) 3	1,45	1,52	3,00
Customs	...	2,70	...	2,70
Forest	10	28	—48	—10
TOTAL LOSS	2,17	35,39	60,19	97,75
Increase of Revenue.				
Irrigation	...	...	—28	—28
TOTAL INCREASE	...	...	—28	—28
NET Decrease—	—2,17	—35,39	—60,47	—98,03
NET Increase+	...	...	...	...

(a) These figures do not include 3 suspended in previous years and remitted in this year or 18 out of those suspensions which have been collected during the year.

(b) Do. do. do. 1 do. do. which have been collected during the year.

22. No provision was considered necessary for expenditure on direct famine relief, but the partial failure of the monsoon in Bombay necessitated an expenditure of 31 in that province. On the other hand the expenditure on the construction of Protective Railways and Irrigation Works fell short of the Budget by 4,68 and 2,75 respectively. These savings, together

with the discontinuance of the practice of charging to the Famine Insurance grant the net loss on the working of the Bengal-Nagpur, and Indian Midland Railways, resulted in the application of a larger amount for the Reduction or Avoidance of Debt. Besides the charges on actual relief, expenditure was incurred under other heads in the grant of compensation for dearness of provisions. These charges have been estimated by the local authorities, and are brought together in the following table, and the total charges direct and indirect may be set down at about 7,44:—

	India.	Central Provinces.	Bengal.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R
Famine Relief, including Public Works charges .	...	...	3	−3	...	31	31
Indirect charges due to Famine, including grain compensation allowance—							
Army	1,42	...	...	...	1,25	...	2,67
Public Works Department, Other Public Works	...	...	...	...	...	16	16
Post Office	6	...	...	...	...	...	6
Telegraph	2	...	...	...	...	...	2
Land Revenue	...	1	...	...	...	23	24
Police	...	...	...	...	...	1	1
Other heads	10	2,17	...	42	...	1,28	3,97
	1,60	2,18	...	42	1,25	1,68	7,13
TOTAL .	1,60	2,18	3	39	1,25	1,99	7,44

23. The total loss of revenue and increase of expenditure due to famine may therefore be put down at about 1,05,47.

24. The improvement under *Railways* was the result of an increase in the receipts partly counterbalanced by an increase of expenditure. The increase in the receipts was mainly due to additional mileage opened, to general development of traffic on the larger railway systems and to heavy wheat and grain traffic on the North-Western, East Indian, and Great Indian Peninsula Railways. The increase of expenditure was owing chiefly to heavy repairs and renewals of stock and permanent way and to extensive traffic. The lines that principally contributed to the net result are:—

	Better.	Worse.
Eastern Bengal State Railway	9,60	...
East Indian Railway	39,22	...
North-Western Railway	1,27,38	...
Rajputana-Malwa Railway	12,63	...
Oudh and Rohilkhand Railway	...	2,05
Bengal and North-Western Railway	...	4,90
Indian Midland Railway	3,51	...
Southern Mahratta Railway	7,56	...
South Indian Railway	7,51	...
Bengal-Nagpur Railway	11,25	...
Great Indian Peninsula Railway	29,00	...
Burma Railway	7,89	...

25. Under *Irrigation* there was an increase of 16,21 in the receipts, and an excess of 11,73 in the expenditure, which reduced the net improvement to 4,48. The increase in the receipts was, as stated in para. 12, due to the development of irrigation from the canals in the Punjab, the Sone canals in Bengal, and the Lower Ganges canal in the United Provinces, and to the introduction, in Madras, of re-settlement rates on the Kistna project, and, in the Punjab, to water rate on the Sutlej and Muzaffargarh Inundation Canal Systems. The improvement under *Other Public Works* was the result of the increase of 7,73, under Civil Works

in revenue from ferry tolls, sales of land and buildings, and miscellaneous receipts, enhanced by a decrease in expenditure of 56,66, due chiefly to the non-utilisation of special grants given to Local Governments, and of 2,24 due to the postponement of certain works connected with the Construction of Railways, the cost of which is charged to Provincial or Local Revenues. Under *Army Services* there was an improvement in the receipts of 9,18, and an excess in the expenditure of 1,59,15. The increase in the receipts occurred mainly in India, and was due chiefly to large sales of malt liquor, transport animals, fodder and farm animals, to recoveries on account of Medical Stores supplied to Municipal, Local Funds, and Government hospitals in connection with plague, to extensive sales of unserviceable ordnance stores, to realisations on account of Ordnance Stores issued on payment to the Nepal Durbar and other Native States, and to the British East African Protectorate, to large sales of surplus stores and condemned animals on account of the Tibet Mission, to recoveries from the African Protectorates of the capitalized value of pensions of families of soldiers, and of pension contributions of men for service in those Protectorates, and to large contributions towards the Indian Military Service Family Pensions, partly counterbalanced by credit to the Imperial Government of the net value of Europe stores issued to and returned from China and Somaliland, and of the value of 110 horses returned from China. Of the excess under expenditure 1,64,63 was on account of Re-organisation for which there was no provision in the Budget. Of these excesses £686,4, or R1,02,96, represents expenditure in England; 56,27 occurred under Special Charges, while there was a saving of 61,76 under Other Charges. The excess under Special Charges was chiefly under Tibet mission, due to the augmentation of troops, and their maintenance for a longer period than was provided for; under Aden Delimitation Commission, owing to charges having been incurred for the whole year, instead of for six months as expected; and under Seistan Boundary Commission, due to two-fifths of the expenditure on account of the 58th Silladar Camel corps having been borne by military. Of the saving under Other Charges £210,3 or R31,55 occurred in England, and was due to the payments in respect of batteries of Artillery, provided for under Ordnance Stores, having been charged under Re-organisation, and to a smaller number of officers having been provided with passages, otherwise than in transports; partly counterbalanced by increased payments to the War Office in respect of British Forces serving in India, due to a refund expected in 1904-5 having been received in the previous year, by increased charges under furlough pay, by large payments for conveyance of drafts from South Africa to India, by pay and expenses of representatives with the Field Forces in Manchuria, and by the purchase of stallions provided for under Scientific and other Minor Departments. The principal items in the decrease in India were savings in pay and maintenance charges of troops, etc., on service in China and Somaliland; lapses of the whole or portions of the special provisions made in the Budget; less charges for service and good conduct pay of British soldiers; cheap rates for food for men and animals, small purchases of remounts, young stock, and Ordnance mules. The chief items of excess were increased charges for pay, owing to excess strength of British troops; deductions in the Budget for probable savings not having been fully realised; increased charges for conveyance of stores and troops, and the cost of mules taken over from the Imperial Government in Somaliland, and charges for their conveyance to India. Under *Special Defence Works* the decrease in expenditure in India was due to the partial utilisation of the grant, while in England it was due to the suspension of the supply of guns and mountings.

26. The Budget provided for a deficit of £398,1 or R59,72 in the revenue on the whole account, but as a sum of £1,316,8 or R1,97,52 out of the Provincial and Local Expenditure was payable from past accumulations of balances, a net surplus of £918,7 or R1,37,80 was provided for in the Estimates on Imperial accounts. The accounts closed with a surplus on Imperial account of £3,456,1 or R5,18,41, and a surplus on Provincial and Local account of £162,8 or R24,42. The net Imperial revenue was therefore better by £3,456,1 — £918,7= £2,537,4 or R3,80,61, and the net Provincial and Local receipts by £1,316,8 + £162,8= £1,479,6 or R2,21,94. The improvement in the Provincial and Local accounts was caused

mainly by the large allotments amounting to R1,00,00 by the Imperial Government, to the Governments of Punjab (50,00), and Bombay (50,00) to enable them to start under favourable conditions the new Provincial Settlements which came into operation from 1905-06.

27. The details of these fluctuations are given below, the sign + meaning better, and — worse, than the estimate :—

	Revenue Side.			Expenditure Side.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	£	£	£	£	£	£
Principal Heads of Revenue	+ 955,8	+ 728,1	+ 1,683,9	+ 131,8	+ 122,3	+ 254,1
Interest	+ 91,0	— 10,4	+ 80,6	— 83,6	+ 13,0	— 70,6
Post Office	+ 81,8	— 1 1	+ 80,7	+ 8,7	+ 2,4	+ 11,1
Telegraph	+ 63,5	...	+ 63,5	+ 95,6	...	+ 95,6
Mint	+ 10,3	...	+ 10,3	+ 114,2	...	+ 114,2
Civil Departments	+ 26,8	+ 50,3	+ 77,1	+ 224,9	+ 171,0	+ 395,9
Miscellaneous	+ 18,0	+ 16,0	+ 34,0	— 67,4	— 17,9	— 85,3
Famine	...	...	...	— 71,5	— 2,1	— 73,6
Railways	+ 2,404,2	+ 2,5	+ 2,406,7	— 662,7	+ 7,3	— 655,4
Irrigation	+ 46,1	+ 62,1	+ 108,2	— 33,1	— 45,4	— 78,5
Other Public Works	+ 9,5	+ 48,7	+ 58,2	+ 44,9	+ 332,8	+ 377,7
Army	+ 61,2	...	+ 61,2	— 1,061,0	...	— 1,061,0
Special Defence Works	...	...	...	+ 128,4	...	+ 128,4
Total	+3,768,2	+ 896,2	+ 4,664,4	—1,230,8	+ 583,4	— 647,4
Total Net	+2,537,4	+1,479,6	+4,017,0	...	...	...

28. The improvement in the Provincial and Local Sections occurred chiefly in Land Revenue, Stamps, Excise and Forest receipts, and in the charges under Land Revenue, and Civil Departments, principally Jails, Education and Medical, and Other Public Works.

29. The principal items making up the difference in the Imperial Section are indicated in the following table:—

Imperial.	Better.	Worse.
	£	£
Land Revenue, net	...	—1,121,8
Opium "	+1,103,2	...
Salt "	+249,0	...
Stamps "	+40,2	...
Excise "	+240,6	...
Customs "	+443,6	...
Forest "	+116,4	...
Interest on Ordinary Debt	+8,7	...
Post Office, net	+90,5	...
Telegraph "	+159,1	...
Mint "	+124,5	...
Civil Departments, net	+251,7	...
Miscellaneous, net	...	—49,4
Famine Insurance, net	...	—71,5
Railways, net	+1,741,5	...
Irrigation, net	+13,0	...
Other Public Works net	+54,4	...
Army, "	...	—999,8
Special Defence Works, net	+128,4	...
Minor Variations under other heads, net	+15,1	...
	+4,779,9	—2,242,5
Net Better	+2,537,4	

Appropriation Audit.

30. The Budget grants have been exceeded under several heads. The excesses, distinguishing those requiring sanction from those for which extra grants have already been made, have been noticed under each head of expenditure, and the detailed reasons for the excess have also been there stated. The following table brings together the excesses under each head still requiring sanction :—

Excess expenditure over Budget Estimate awaiting sanction of the Imperial Government.

	India.		Central Prov.		Berar.		Burma.		Assam.		Bengal.		United Provinces of Agra & Oudh.		Punjab.		N.-W. Frontier Province.		Madras.		Bombay.		Total.	
	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.	Impl.	Prov.
1. Refunds and Drawbacks	17	...	...	...	...	...	23	...	...	...	...	...	...	...	...	...	...	...	...	...	43	...	83	...
2. Assignments and Compensations	36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	36	...
4. Opium	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...
6. Stamps	42	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	42	...
9. Customs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	6	...
14. Interest on other Obligations	46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	4	47	4
18. General Administration	1,27	...	...	...	...	...	...	...	2	...	2	...	...	...	17	...	...	...	...	...	15	...	1,63	...
19A. Law and Justice—Courts of Law	21	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21	...
20. Police	37	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	37	4
21. Marine	2,05	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,05	...
23. Ecclesiastical	21	...	...	...	...	...	...	...	...	...	...	...	...	...	29	...	...	...	...	...	...	...	50	...
24. Medical	21	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21	...
25. Political	...	...	...	...	...	...	...	...	...	...	7	...	...	...	...	...	...	...	...	...	...	...	7	...
26. Scientific and other Minor Departments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1	...
27. Territorial and Political Pensions	24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	28	...
29. Superannuation allowances, etc.	1,25	1	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	3	...	...	...	1,32	1
30. Stationery and Printing	15,32	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	15,37	...
32. Miscellaneous	1,49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,49	...
38. State Railways—Working Expenses	28,74	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28,74	...
39. Guaranteed Companies— Interest	1,55	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,55	...
42. Major Works— Working Expenses	62	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	62	...
45. Civil Works	92	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	92	...
46. Army—																								
Ecclesiastical	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	...
Sea Transport Charges	95	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	95	...
Military Pensions to Natives	51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	51	...
Departmental Pensions	32	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32	...
TOTAL	57,73	5	...	...	...	...	23	...	2	...	9	...	...	...	50	...	5	...	4	...	70	4	59,36	9

Section A.—PRINCIPAL HEADS OF REVENUE.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
	REVENUE—			
R		R	R	R
73,80,70	India (Rupee figures) . .	73,15,30	75,57,32	75,67,89
£		£	£	£
49,204,7	Equivalent in Sterling . .	48,768,7	50,382,2	50,452,6

31. The receipts in this section exceeded the Budget Estimate and the actuals of the previous year by £1,683,9 or R2,52,59 and £1,247,9 or R1,87,19 respectively. As compared with the Budget the improvement was contributed to by all the heads except Land Revenue and Provincial Rates. The decrease under Land Revenue of £637,6 or R95,64, was mainly due to unfavourable agricultural conditions in Madras and Bombay. The increase of £1,066,4 or R1,59,96 under Opium was due to the high prices obtained for Bengal Opium; of £221,5 or R33,22 under Salt was due to increased consumption in Madras and Bombay; of £101,2 or R15,18 under Stamps was due to increased litigation and monetary transactions, of £303,4 or R45,51 under Excise was due to keen competition at auction sales for licenses, and to the prosperous condition of the agricultural and commercial classes; of £444,6 or R66,69 under Customs was mainly due to heavy importations of cotton manufactures, woollen goods, petroleum, sugar, and articles of food and drink, and to large shipments of rice to Japan, in consequence of the Russo-Japanese war, and to Germany and South America; and of £173,9 or R26,08 under Forest was due to large sales of timber, high prices, increased extraction of timber owing to a favourable floating season, large sales of drift timber, and to good prices obtained for firewood.

32. The improvement as compared with the actuals of the previous year occurred under all the heads except Land Revenue and Provincial Rates. The increase under Opium, Excise, Customs and Forest were mainly due to the causes stated above. The increase of £104,3 or R15,65 under Salt was mainly due to the destruction of a large stock of Salt in Bombay by heavy and untimely rain in 1903-4; and of £158,1 or R23,71 under Stamps was due to commercial prosperity, and increased litigation, and to the special receipts of probate duty in Bengal and Bombay. The decrease of £280,4 or R42,06 under Land Revenue was due to a fall in Madras and Bombay owing to the causes stated above, partly counterbalanced by improvements in Burma, Assam and the Punjab. The improvement in Burma was due to revision of settlement, growth of population, extension of cultivation, and to high fishery and petroleum revenue. That in Assam was due to postponement of kists in 1903-4: and that in the Punjab was caused by good harvests and extension of irrigation.

I.—Land Revenue.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Ordinary Land Revenue.	Accounts. 1903-4	13,34	83,23	77,65	2,09,27	40,31	3,96,55	6,39,32	2,34,49	17,24	5,77,12	3,08,20	26,05,81
	Budget. 1904-5	13,32	88,29	82,32	2,25,40	59,93	3,96,53	6,46,07	2,38,78	17,09	5,94,33	3,06,00	27,58,96
	Revised. 1904-5	14,19	89,06	81,67	2,21,00	59,69	3,94,0[illegible]	6,37,51	2,48,39	10,14	5,30,15	3,48,00	26,51,80
	Accounts. 1904-5	13,85	86,72	82,33	2,18,64	58,72	3,96,21	6,39,42	2,48,53	18,56	5,55,74	3,37,50	26,56,31
Assessment of Alienated Lands less Quit Rents.*	Accounts. 1903-4	...	...	...	...	...	87	...	2,15	4	...	91,72	94,7
	Budget. 1904-5	...	...	...	...	...	83	...	2,15	4	...	95,93	9[illegible],9
	Revised. 1904-5	...	...	...	...	...	89	...	2,13	0	...	92,50	95,58
	Accounts. 1904-5	...	...	...	...	...	88	...	2,13	3	...	90,82	93,86

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

I.—Land Revenue—*continued.*

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Sale of Proprietary Right, Sale of Waste Lands, etc., and Receipts for the Improvement of Government Estates.	Accounts.	1903-4	2	...	...	20	6	7,79	28	7,94	...	18	...	16,47
	Budget.	1904-5	1	...	...	...	5	6,74	10	8,88	...	...	...	15,78
	Revised.	1904-5	1	...	23	10	3	7,70	2	5,38	1	10	...	13,58
	Accounts.	1904-5	1	...	23	8	2	7,62	1	6,22	1	31	..	14,51
Capitation Tax or House Tax levied in lieu thereof, including Thathameda Tax.	Accounts.	1903-4	7	...	...	96,40	...	7	...	...	...	...	...	96,54
	Budget.	1904-5	7	...	...	90,66	...	8	...	...	...	...	...	90,81
	Revised.	1904-5	7	...	..	1,00,03	...	7	...	...	...	...	...	1,00,17
	Accounts.	1904-5	7	...	...	99,38	...	9	...	...	...	...	...	99,54
Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Accounts.	1903-4	1,30	63	65	46,57	5,06	4,75	7,11	6,93	1,02	28,99	4,12	1,07,13
	Budget.	1904-5	1,16	71	37	48,24	5,08	7,32	6,70	6,63	07	26,63	3,10	1,06,91
	Revised.	1904-5	1,18	62	41	53,12	4,50	7,34	7,10	7,90	1,01	25,14	4,04	1,12,36
	Accounts.	1904-5	1,38	58	50	52,85	4,63	6,60	6,75	7,04	1,20	26,43	4,85	1,12,87
TOTAL	Accounts.	1903-4	14,73	83,86	78,30	3,52,44	54,43	4,10,03	6,46,71	2,51,51	18,30	6,06,29	4,94,13	30,10,73
	Budget.	1904-5	14,56	89,00	82,69	3,64,30	65,06	4,11,50	6,52,87	2,56,44	19,00	6,20,96	4,95,03	30,71,41
	Revised.	1904-5	15,45	80,68	82,31	3,74,25	64,22	4,10,00	6,44,63	2,63,80	20,22	5,64,39	4,44,54	29,73,49
	Accounts.	1904-5	15,31	87,30	83,06	3,70,95	63,37	4,11,46	6,46,18	2,63,92	19,80	5,82,48	4,33,26	29,77,09
Deduct—Land Revenue due to Irrigation.	Accounts.	1903-4	...	...	...	*14*	...	...	*14,14*	*18,10*	*55*	*73,06*	*18,59*	*1,25,57*
	Budget.	1904-5	...	...	...	*10*	...	...	*13,52*	*17,83*	*45*	*78,27*	*22,50*	*1,32,67*
	Revised.	1904-5	...	...	...	*17*	...	...	*14,14*	*17,76*	*50*	*73,31*	*23,17*	*1,29,05*
	Accounts.	1904-5	...	...	...	*19*	...	...	*14,64*	*22,10*	*51*	*79,07*	*17,48*	*1,33,90*
TOTAL IN RUPEES.	Accounts.	1903-4	14,73	83,86	78,30	3,52,30	54,43	4,10,03	6,32,57	2,33,32	17,75	5,32,33	4,75,54	28,85,16
	Budget.	1904-5	14,56	89,00	82,69	3,64,20	65,06	4,11,50	6,39,35	2,38,61	18,55	5,42,69	4,72,53	29,38,74
	Revised.	1904-5	15,45	80,68	82,31	3,74,08	64,22	4,10,00	6,30,49	2,40,04	19,72	4,91,08	4,21,37	28,44,44
	Accounts.	1904-5	15,31	87,30	83,06	3,70,76	63,37	4,11,46	6,31,54	2,41,82	19,29	5,03,41	4,15,78	28,43,10
TOTAL IN STERLING.	Accounts.	1903-4												£ 19,234,4
	Budget.	1904-5												19,591,6
	Revised.	1904-5												18,962,9
	Accounts.	1904-5												18,954,0

33. The receipts under this head fell short of the Budget Estimate and the actuals of the previous year by 95,64 and 42,06 respectively. As compared with the Budget the decrease was mainly due to the unfavourable agricultural conditions in Madras and Bombay. As compared with the actuals of the previous year the decrease in Madras is attributable to the same cause, while in Bombay the large recoveries of outstandings and better agricultural conditions in 1903-04 account for the fall. Burma, Assam, and the Punjab exhibited considerable improvements over the previous year, due in Burma to revision of settlement in Lower Burma, increase in area under cultivation, growth of population, and increase in fishery and petroleum revenues; in Assam to postponement of *kists* in 1903-04; and in the Punjab to good harvests and extension of irrigation.

34. The decrease under *Ordinary Land Revenue* (1,02,65) occurred chiefly in Madras (38,59), Bombay (58,41), United Provinces (6,65), Burma (6,76), the Central Provinces (1,57), and Assam (1,21). In Madras the unfavourable season necessitated remissions and postponement of collections. Unfavourable conditions also account for the decrease in Bombay. In the United Provinces there was a failure of the *kharif* over large areas in Bundelkhand, and serious damage was done to *rabi* by frost. In Burma the Budget made too high an estimate for increase of revenue in consequence of the extension of cultivation, imposition of higher rates on revision of settlement in certain districts, and the introduction of assessment on all cultivated lands on the completion of settlement in Magwe and other districts of Upper Burma. In the Central Provinces the collections fell short in several districts, and the recoveries of arrears were smaller than was anticipated. In Assam the effect of the postponement of *kists* was miscalculated and resulted in an over-estimate. The only noteworthy improvement occurred in the Punjab (9,75) and was due to good harvests and the extension of irrigation. Under *Assessment of Alienated Lands less Quit Rents* Bombay showed a large decline (5,11) owing chiefly to a change in the method of calculation in the Sukkur District, by which the assessment of uncultivated charitable grants was left out of account, and partly also to an over-estimate in certain districts. Under *Sale of Proprietary Rights, etc.,* the

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

1.—Land Revenue—*concluded.*

decrease occurred in the Punjab (2,66) owing chiefly to the sale of lands in the Chenab and Jhelum colonies having been much less than was expected. Against this decline there was an increase of 88 in Bengal due to large receipts on account of redemption of land tax (49), to improved receipts (35) under "Twelve per cent. on collections from Government Estates", and to sales of Government Estates in Nadia (4). The improvements in the other provinces are attributable to the fluctuating nature of the receipts. The increase of of 8,73 under *Capitation Tax, etc.*, occurred entirely in Burma mainly in the receipts from Thathameda Tax, but partly also under Capitation Tax owing to growth of population. The increase over the previous year is also due to these causes. The most noticeable improvements under *Fisheries and other Receipts classed as Miscellaneous Land Revenue* occurred in Burma (4,61) and Bombay (1,75). Increase in the output of Petroleum and a large demand under leased fisheries account for the improvement in Burma, while in Bombay miscellaneous receipts proved better than the estimate. The decrease in Assam (45) was due to the transfer of elephant revenue to the Forest Department, and that in Bengal (66) to small recoveries on account of Survey and Settlement charges.

35. The explanation of the variations in the *Portion of Land Revenue due to Irrigation* is given in the Public Works Portion of this report under the head Irrigation, *vide* paragraph 251.

36. The following tables A and B give the usual particulars regarding the distribution of the Land Revenue between Imperial and Provincial:—

A.—Transactions affecting the Distribution of Land Revenue in 1904-5.

PROVINCES.	CREDITS+DEBITS— TO PROVINCIAL.				
	Transfers under contract.	Subsequent Recurring Transfers.	Special Transfers.	Miscellaneous Adjustments.	Total Adjustments.
Central Provinces	+4,66	+4,55	+23,75	+24	+33,20
Burma	+53,02	+5,65	+3	...	+58,70
Assam	+12,00	...	...	...	+12,00
Bengal	+49,24	+3	+24	—2	+49,49
United Provinces of Agra and Oudh	+4,02	...	+1,37	...	+5,39
Punjab	—4,92	+10,20	+64,99	+7	+70,34
Madras	+59,89	...	+7,01	...	+66,90
Bombay	+76,10	+16,26	+86,87	...	+1,79,23

B.—Distribution of Land Revenue in 1904-5.

PROVINCES.	Total Revenues to be divided proportionally.	Proportion assigned to Provincial Governments.	Provincial share.	Special adjustments noted above.	Revised share.	LAND REVENUE NOT INCLUDED IN THE DIVISION.			FINAL DISTRIBUTION OF LAND REVENUE.			
						Impl.	Prov.	Local.	Impl.	Prov.	Local.	TOTAL.
Central Provinces	87,30	One-half	43,65	+33,20	76,85	...	...	...	10,45	76,85	...	87,30
Burma	3,70,84	One-half	1,85,42	+58,70	2,44,12	...	...	11	1,26,72	2,44,12	11	3,70,95
Assam	63,37	One-half	31,69	+12,00	43,69	...	...	...	19,68	43,69	...	63,37
Bengal	4,00,56	One-fourth	1,00,14	+49,49	1,49,63	4,08	6,82	...	2,55,01	1,56,45	...	4,11,46
United Provinces of Agra and Oudh	6,36,98	One-fourth	1,59,24	+5,39	1,64,63	...	18,80	40	4,72,35	1,73,43	40	6,46,18
Punjab	2,63,92	Two-fifths	1,05,57	+70,34	1,75,91	...	...	...	88,01	1,75,91	...	2,63,92
Madras	5,57,22	One-fourth	1,39,30	+66,90	2,06,20	...	...	25,26	3,51,02	2,06,20	25,26	5,82,48
Bombay	3,40,39	One-fourth	85,10	+1,79,23	2,64,33	...	90,82	2,05	76,06	3,55,15	2,05	4,33,26

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

II.—Opium.

1903-4. Accounts.			1904-5. Budget.	1904-5. Revised.	1904-5. Account.
R			R	R	R
7,01,76		Sale of Bengal Opium	6,00,00	7,61,94	7,61,93
1,30,71		Bombay Opium Pass Fees	1,14,60	1,15,60	1,12,37
		Excise Opium—			
	2,61	Central Provinces	2,60	2,85	2,88
	6,00	Burma	6,60	6,60	6,50
	4,54	Assam	4,44	4,73	4,65
	7,68	Bengal	7,93	7,70	7,60
	5,46	United Provinces of Agra and Oudh	5,45	5,60	5,62
	74	Punjab	76	60	63
	9	North-West Frontier Province	9	8	7
27,12			27,87	28,16	27,95
82		Miscellaneous	79	90	97
8,60,41		TOTAL IN RUPEES	7,43,26	9,06,60	9,03,22
£			£	£	£
5,736,0		EQUIVALENT IN STERLING	4,955,1	6,044,0	6,021,5

37. The receipts under this head exceeded the Budget Estimate and the actuals of the previous year by 1,59,96 and 42,81 respectively. The increase under *Sale of Bengal Opium* was due to the average price obtained at the sales being R1,587 per chest against R1,250 adopted in the Budget. A similar cause explains the difference between the results of the two years. The decrease under *Bombay Opium Pass Fees* both as compared with the Budget and the actuals of the previous year was due to a diminished demand for Malwa Opium in China. Under *Excise Opium* the increase of 8 was the net result of improvements in the Central Provinces (28), Assam (21), and the United Provinces (17) and on decreases in all the other Provinces. In the Central Provinces the increase was due to large sales in the Native States, and the prevention of smuggling, and in the other two Provinces to increased consumption of the drug. The decrease in Bengal (33) was due to reduced consumption, and that in the Punjab (13) to a fall in the price of home-grown opium resulting in an excellent poppy crop.

38. The following table gives the usual statistics for the last ten years of the produce and sales in Bengal, and the exports from Bombay:—

	BENGAL. Produce of season. For export.	For Excise.	Total.	Chests sold.	Average price per chest.	Total price.	BOMBAY. Chests.	Rate.	Amount.
	Chests.	Chests.	Chests.		R	R		R	R
1895-96	35,953	4,766	40,719	37,695	1,390	5,24,04	25,475½	650	1,65,59
1896-97	45,041	4,911	49,952	39,000	1,243	4,85,04	21,751½	600 & 650	1,33,48
1897-98	45,500	3,279	48,779	39,000	1,023	3 99,10	17,432½	500 & 600	96,70
1898-99	44,075	4,024	48,099	39,450	1,055	4,16,38	26,579	500	1,32,89
1899-1900	51,719	3,479	55,198	41,700	1,221	5,09,15	25,492½	500	1,27,46
1900-1901	52,443	4,780	57,223	45,300	1,361	6,16,39	25,053½	500	1,25,27
1901-1902	44,457	4,818	49,275	48,000	1,297	6,22,55	16,286½	500	81,40
1902-1903	44,724	5,897	50,621	48,000	1,144	5,49,39	19,831	500	99,16
1903-1904	64,738	5,268	70,006	48,000	1,462	7,01,76	26,141½	500	1,30,71
1904-1905, Budget	...	...	...	48,000	1,250	6,00,00	22,920	500	1,14,60
1904-1905, Revised	...	...	...	48,000	1,587	7,61,94	19,370	500 & 600	1,15,60
1904-1905, Actuals	50,000	4,741	54,741	48,000	1,587	7,61,93	18,821½	500, 600 & 625	1,12,37

III.—Salt.

			India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Sale of Government Salt.	Accounts	1903-4	12,36	...	...	8,01	5,97	26,34
	Budget	1904-5	11,55	..	...	7,27	5,83	24,65
	Revised	1904-5	1,276	...	...	8,87	6,30	27,93
	Accounts	1904-5	12,70	...	...	8,30	6,41	27,41

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

III.—Salt—*concluded.*

		India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Excise on Local Manufacture.	Accounts . 1903-4	1,58,28	2,52	5	1,86,24	1,73,69	5,20,78
	Budget . 1904-5	1,55,89	3,00	3	1,71,60	1,72 30	5,02,82
	Revised . 1904-5	1,55,26	2,75	5	1,83,50	1,86,20	5,27,76
	Accounts . 1904-5	1,55,12	2,40	3	1,85,92	1,84,57	5,28,04
Duty on Imported Salt.	Accounts . 1903-4	...	12,96	2,16,40	16	30	2,29,82
	Budget . 1904-5	...	13,00	2,18,50	13	23	2,31,86
	Revised . 1904-5	...	14,00	2,21,40	17	36	2,35,93
	Accounts . 1904-5	...	13,98	2,21,91	18	36	2,36,43
Miscellaneous	Accounts . 1903-4	1,49	...	1,56	95	6,63	10,63
	Budget . 1904-5	1,56	...	1,47	1,00	6,64	10,67
	Revised . 1904-5	1,48	...	1,55	96	7,14	11,13
	Accounts . 1904-5	1,53	...	1,68	98	7,15	11,34
TOTAL IN RUPEES	Accounts . 1903-4	1,72,13	15,48	2,18,01	1,95,36	1,86,59	7,87,57
	Budget . 1904-5	1,69 00	16,00	2,20,00	1,80,00	1,85,00	7,70,00
	Revised . 1904-5	1,69,50	16,75	2,23,00	1,93,50	2,00,00	8,02,75
	Accounts . 1904-5	1,69,35	16,38	2,23,62	1,95,38	1,98,49	8,03,22
TOTAL IN STERLING							£
	Accounts . 1903-4						5,250,5
	Budget . 1904-5						5,133,3
	Revised . 1904-5						5,351,7
	Accounts . 1904-5						5,354,8

39. The actuals for the past 10 years have been as follows:—

	India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R
1895-96	1,90,53	15,60	2,48,86	1,99,75	2,31,44	8,86,18
1896-97	1,84,87	14,09	2,50,01	1,69,42	2,23,78	8,42,17
1897-98	1,94,78	15,67	2,46,33	1,72,70	2,29,94	8,59,42
1898-99	2,04,07	15,82	2,51,24	1,99,84	2,39,02	9,09,99
1899-1900	1,94,66	15,37	2,57,94	1,85,50	2,24,10	8,77,57
1900-1901	2,07,14	13,41	2,54,35	1,86,26	2,33,90	8,95,06
1901-1902	1,90,48	15,29	2,60,38	1,91,54	2,33,21	8,90,90
1902-1903*	1,97,32	18,30	2,67,94	2,03,16	2,40,94	9,27,66
1903-1904*	1,72,13	15,48	2,18,01	1,95,36	1,86,59	7,87,57
1904-1905*	1,69,35	16,38	2,23,62	1,95,38	1,98,49	8,03,22

40. The receipts under this head showed improvements of 33,22 and 15,65 over the Budget and the actuals of the previous year respectively. As compared with the Budget the largest improvement occurred under *Excise on Local Manufacture* in Madras (14,32) and Bombay (12,27). The increase in Madras was due to considerable increase in consumption, and that in Bombay to a good season and better demand owing to the stocks in the previous year having been partially destroyed by untimely rain. These improvements were slightly counterbalanced by a decrease in India (77) due to small sales and reduction of duty, and in Burma (60) where the introduction of direct taxation on output of local manufacture into some districts adversely affected the production and sale of salt. Under *Sale of Government Salt* the increase in India (1,15) was due to larger sales of the high-priced Sambhar Salt, that in Madras (1,03) to increased demand, and that in Bombay (58) to an increase in the sales of Baragara salt. Under *Duty on Imported Salt* the increase in Burma (98) was due chiefly to an under-estimate, that in Bengal (3,41) to increased importation and consumption, and that in Bombay to larger importations of table and packing salt from the United Kingdom. Under *Miscellaneous* the increase in Bengal (21) occurred under Rents of warehouses, and was due to the large stock of bonded salt, and that in Bombay (51) to higher receipts under Bagging and Sewing charges due to increased sales of Baragara salt, and to the traders of the United Provinces preferring to purchase bags of uniform price from salt agents instead of in the local market where prices were high. The destruction of large stocks of salt in Bombay by heavy and untimely rain in the previous year generally accounts for the variations in the actuals of the two years.

* Rate of duty reduced in all provinces, except Burma, from 18th March 1903 (*vide* Finance and Commerce Department Notification No. 1542-S. R., dated 18th March 1903); and a further reduction in the rate was made from 22nd March 1905.

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

IV.—Stamps.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Court-fee Stamps.	Accounts 1903-4	2,28	10,05	4,97	16,42	7,09	1,45,23	63,12	27,71	2,39	52,92	35,07	3,67,25
	Budget 1904-5	2,31	10,28	5,23	16,65	7,29	1,46,80	65,25	27,99	2,45	53,42	35,78	3,73,45
	Revised 1904-5	2,37	10,72	5,33	18,41	7,32	1,52,30	65,72	27,62	2,45	55,05	36,20	3,83,49
	Accounts 1904-5	2,19	10,53	5,09	18,81	7,23	1,52,44	64,98	27,23	2,39	55,66	35,80	3,82,35
Commercial and other Stamps.	Accounts 1903-4	1,14	4,40	3,48	12,68	2,72	52,45	18,98	11,82	1,44	30,53	19,75	1,59,39
	Budget 1904-5	1,14	4,66	3,22	14,00	2,82	54,50	18,46	12,18	1,43	30,48	19,40	1,62,29
	Revised 1904-5	1,22	4,82	3,67	13,90	2,72	53,78	19,45	12,35	1,38	31,50	26,25	1,71,04
	Accounts 1904-5	1,19	4,87	3,76	13,64	2,68	53,73	19,17	12,11	1,33	31,61	26,72	1,70,81
Fines and Penalties and Miscellaneous.	Accounts 1903-4	4	6	3	33	6	68	42	95	3	1,13	6,67	10,40
	Budget 1904-5	2	6	5	35	6	70	29	83	2	1,10	6,32	9,80
	Revised 1904-5	6	6	5	69	6	1,92	33	1,03	2	1,15	1,55	6,92
	Accounts 1904-5	17	5	5	69	8	2,44	32	1,02	2	1,17	1,58	7,59
Lump Provision .	Budget . 1904-5	3	...	...	...	...	...	...	...	...	...	...	3
TOTAL IN RUPEES.	Accounts 1903-4	3,46	14,51	8.48	29,43	9,87	1,98,36	82,52	40,48	3,86	84,58	61,49	5,37,04
	Budget 1904-5	3,50	15,00	8,50	31,00	10,17	2,02,00	84,00	41,00	3,90	85,00	61,50	5,45,57
	Revised 1904-5	3,05	15,60	9,05	33,00	10,10	2,05,00	85,50	41,00	3,85	87,70	64,00	5,61,45
	Accounts 1904-5	3,55	15,45	8,90	33,14	9,99	2,08,61	84,47	40,36	3,74	88,44	64,10	5,60,75
													£
TOTAL IN STERLING	Accounts . 1903-4												3,580,2
	Budget . 1904-5												3,637,1
	Revised 1904-5												3,743,0
	Accounts . 1904-5												3,738,3

41. The receipts under this head exceeded the Budget and the actuals of the previous year by 15,18 and 23,71, respectively. Under *Court-fee Stamps* the increase occurred in the Central Provinces (25), Burma (2,16), Madras (2,24) and chiefly in Bengal (5.64), and was generally due to increased litigation. In Bengal, however, it was also partly due to heavy probate duties in respect of some large estates, and in the Central Provinces partly to poundage fee on the sale-proceeds of a cotton spinning mill, paid in the shape of court-fee stamps. There were small decreases in India (12) due chiefly to less litigation in Ajmer; in Berar (14) to the introduction of revised copying charges; in the United Provinces (27) to less litigation owing to the prevalence of plague; and in the Punjab (7·) due to the Punjab Loans Limitation Act having extended the period of limitation of unregistered agreements, and to the recovery of the Province from the depressing effect of the Land Alienation Act. Under *Commercial and Other Stamps* the increase in Bombay (7,32), and the decrease in Bengal (77) were due chiefly to changes in classification which involved the transfer of certain receipts between this head and *Fines and Penalties.* In Bombay the increase was also partly due to high receipts from sale of Bills of Exchange, Hundi Stamps and Foreign Bills Stamps. The increases in the Central Provinces (31) and Berar (54) were due to prosperity of the agricultural classes; in the United Provinces the increase (71) was due to under-estimate in the Budget and in Madras (1,13) to increased monetary transactions due to a bad season. The decrease in Burma (36) was due to the slump which followed the abnormal speculation in land at enormous prices in Rangoon and in Assam (14) and North-West Frontier Province (10) to over-estimates. Under *Fines and Penalties, etc.*, the decrease in Bombay (4,74), due chiefly to the change in classification as stated above, was partly counterbalanced by large receipts on account of composition of stamp duty on debentures issued by local bodies. There were increases in India (15) due to the adjustment for the first time in this province, instead of in Bengal, of the admission fee of attorneys and advocates of the Calcutta High Court paid in stamps; in Burma (34) to special receipts; in Bengal (1,74) to the change in classification referred to above, and larger receipts from duty on unstamped or insufficiently stamped documents and composition duty; and in the Punjab (19) to increased stamping and pressing work, and increasing vigilance in the administration of the Stamp law.

42. As compared with the previous year, the improvements were due generally to commercial prosperity and increased litigation, and in the case of Bombay also to a special receipt of 2,02 as probate duty.

V.—Excise.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
License and distillery fees and duties for the sale of liquors and drugs.	Accounts 1903-4	11,85	20,32	17,14	37,08	12,94	1,27,15	88,98	26,34	1,95	1,69,97	1,09,18	6,22,90
	Budget . 1904-5	11,83	21,39	16,05	35,00	13,08	1,27,80	92,38	26,48	1,94	1,69,32	1,09,50	6,25,37
	Revised . 1904-5	12,50	25,20	21,39	31,50	13,00	1,29,93	95,33	29,27	1,98	1,80,18	1,19,00	6,59,28
	Accounts 1904-5	12,40	25,85	21,71	29,38	12,56	1,31,56	96,55	30,09	1,88	1,80,23	1,25,28	6,67,49

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

V.—Excise—*continued.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Opium	Accounts 1903-4	7	3,98	2,51	37,02	15,21	18,58	5,58	1,65	9	5,05	8,01	97,75
	Budget 1904-5	28	3,90	2,50	43,36	14,86	20,00	5,60	2,32	6	5,02	7,93	1,05,83
	Revised 1904-5	7	4,32	2,50	43,35	15,86	19,00	5,65	1,42	8	5,10	8,25	1,05,60
	Accounts 1904-5	6	4,39	2,41	42,81	15,61	18,40	5,68	1.54	7	4,95	8,87	1,04,79
Duty on Gunja	Accounts 1903-4	...	1,29	27	...	2,09	16,84	...	...	...	1,28	2,12	23,89
	Budget 1904-5	...	1,19	32	...	2,05	17,00	...	...	...	1,50	1,92	23,98
	Revised 1904-5	...	1,47	28	...	2,33	17,70	...	...	...	1,50	4,55	27,83
	Accounts 1904-5	...	1,51	31	...	2,36	17,57	...	...	...	1,63	4,76	28,14
Other Receipts	Accounts 1903-4	6	1	3	54	1	39	2	1	...	72	68	2,47
	Budget 1904-5	6	2	3	64	1	20	2	3	...	66	65	2,32
	Revised 1904-5	6	1	3	65	1	37	2	1	...	72	70	2,58
	Accounts 1904-5	6	1	3	63	1	37	2	...	1	73	72	2,59
TOTAL IN RUPEES.	Accounts 1903-4	11,98	25,60	19,95	74,64	30,25	1,62,96	94,58	28,00	2,04	1,77,02	1,19,99	7,47,01
	Budget 1904-5	12,17	26,50	19,50	79,00	30,00	1,65,00	98,00	28,83	2,00	1,76,50	1,20,00	7,57,50
	Revised 1904-5	12,63	31,00	24,20	75,50	31,20	1,67,00	1,01,00	30,70	2,06	1,87,50	1,32,50	7,95,29
	Accounts 1904-5	12,52	31,76	24,46	72,82	30,54	1,67,90	1,02,25	31,63	1,96	1,87,54	1,39,63	8,03,01

		£
TOTAL IN STERLING	Accounts 1903-4	4,980,1
	Budget 1904-5	5,050,0
	Revised 1904-5	5,302,0
	Accounts 1904-5	5,353.4

43. The total receipts exceeded the Budget Estimate and the actuals of the previous year by 45,51 and 56,00 respectively. These improvements were spread over all the provinces, except Burma and the North-West Frontier Province, and were attributable chiefly to keen competition among the bidders at the auction sales, to the prosperous condition of the agricultural and commercial classes, and to suppression of illicit practices in some of the provinces.

44. The increase, as compared with the Budget Estimate, was largest under *License and Distillery Fees, etc.*, and was contributed to by all the provinces except Burma, Assam and the North-West Frontier Province. The improvement in India (57) was chiefly due to the realisation of increased rents from retail shops, to large receipts under duty on beer and still-head duty, and to the sale of contracts at higher prices in Baluchistan. The increase in the Central Provinces (4,46) was due to returning prosperity, and to the enforcement of cash payment of a certain portion of the amounts bid, instead of accepting personal security; that in Berar (5,06) to keen competition at the auction sales. In Bengal the increase (3,76) was due to favourable settlement at the annual sales, to increased consumption and to suppression of illicit practices. The increase in the United Provinces (4,17) was mainly due to improved receipts from still-head duty and retail license fees, to enhanced rates of duty on country spirits and to increased license fees on *Ganga*, *Bhang*, *etc.*, owing to greater competition to secure contracts which were granted for three years; that in the Punjab (3,61) to brisk biddings at auctions and to increased consumption of licit spirits, partly counterbalanced by a fall in receipts of duty on *Charas* which was over-estimated in the Budget; that in Madras (10,91) to higher rentals, and large realisations of excise duty on country spirits and Toddy Revenue, and that in Bombay (15,78) to certain long-term settlements and realisations of fees not only for the year under report, but also for the ensuing year, to keen competition for licenses, and to increased revenue under still-head duty, owing to large issues of spirits on the fixing of maximum selling prices. These improvements were, to some extent, counterbalanced by decreases in Burma (5,62) and Assam (52). In the former province it was due to a change in the system of holding auction sales of excise licenses in April instead of March, resulting in the non-realisation of one-fourth of the bids during the year under report; and in the latter to the new restrictions on the sale of country spirits and the absence of competition at the sales. Under *Opium* there were improvements chiefly in the Central Provinces (49), Assam (75) and Bombay (94). In the Central Provinces the excess was due to large sales in the Native States, and the prevention of opium smuggling; in Assam, to increased consumption; and in Bombay to more chests having been purchased by Government for supply to the city of Bombay and the Khandesh District, which under the monopoly system draw their supplies direct from Malwa or Bombay. These excesses were counterbalanced by decreases in Burma (55), Bengal (1,60) and the Punjab (78). In Burma the increase anticipated was not realised; in Bengal the Budget was an over-estimate; while in the Punjab the cheapness of the Punjab-grown and Hill States opium led to a decrease in the import of Malwa opium and the duty thereon. Under *Duty on Ganja* the most noticeable increase was in Bombay (2,84) and was due to large quantities of intoxicating drugs having been exported to foreign countries on payment of duty. The increase in the Central Provinces (32 was

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

V.—Excise—*concluded.*

due to large consumption; and that in Assam (31) and Bengal (57) to the enhanced rate of duty on Chur Ganja. The increase under *Other Receipts* occurred mainly under Bengal (17) and was due to a credit to this head of the wages of coolies, price of gunny, rope, lac, etc., recovered from wholesale dealers for packing Ganja, and to large storage rents realised in Rajshahi. The same causes which led to the increase over the Budget in most cases accounted for the increase over the actuals of the past year.

VI.—Provincial Rates.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N. W. Frontier Province.	Madras	Bombay.	TOTAL.
District and Local Rates and Cesses.	Accounts.	1903-4	61	4,86	3,41	17,59	6,14	1,01,44	57,03	24,04	1,55	63,71	29,91	3,10,29
	Budget.	1904-5	53	5,19	4,19	17,80	6,94	1,00,99	57,60	24,01	1,65	63,40	28,40	3,10,70
	Revised.	1904-5	22	5,28	3,98	18,40	6,86	1,04,92	57,20	25,32	1,69	60,13	26,00	3,10,00
	Accounts.	1904-5	23	5,18	4,30	17,72	6,93	1,04,45	57,39	25,42	1,85	61,93	23,83	3,09,23
Village Service Patwari and Chowkidari Cesses.	Accounts.	1903-4	58	4,48	3,06	...	...	...	34,65	14,54	1,26	26,75	4,13	89,45
	Budget.	1904-5	57	5,37	3,19	...	...	..	35,05	14,20	1,28	25,56	4,60	89,82
	Revised.	1904-5	59	5,50	3,17	...	...	...	35,00	15,61	1,32	23,08	5,00	89,27
	Accounts.	1904-5	63	5,52	3,07	...	...	...	35,05	15,41	1,35	24,26	5,02	90,31
Famine Insurance, Canals and Railways.	Accounts.	1903-4	...	1,98	...	...	...	...	13,08	6,02	71	...	...	21,79
	Budget.	1904-5	...	1,94	...	...	...	...	13,20	6,13	76	...	...	22,03
	Revised.	1904-5	...	1,98	...	...	...	...	13,10	6,36	77	...	...	22,21
	Accounts.	1904-5	...	1,89	...	...	...	...	13,17	6,35	46	...	...	21,87
Rate on Wards' Estates.	Accounts.	1903-4	...	...	...	...	...	1,56		17	2	...	...	1,75
	Budget.	1904-5	...	...	...	...	...	1,51	...	16	2	...	...	1,69
	Revised.	1904-5	...	...	...	...	...	1,60	...	19	2	...	...	1,81
	Accounts	1904-5	...	...	...	...	...	1,65	...	17	2	...	...	1,84
Other Miscellaneous Cesses.	Accounts.	1903-4	46	...	...	...	...	...	...	...	6	...	...	52
	Budget.	1904-5	55	...	...	...	...	...	...	...	6	...	...	61
	Revised.	1904-5	41	...	...	...	...	...	...	...	5	...	...	46
	Accounts	1904-5	39	...	...	...	...	...	...	...	3	...	...	42
TOTAL IN RUPEES.	Accounts.	1903-4	1,65	11,32	6,47	17,59	6,14	1,03,00	1,04,76	44,77	3,60	90,46	34,04	4,23,80
	Budget.	1904-5	1,65	12,50	7,38	17,80	6,94	1,02,50	1,05,85	44,50	3,77	88,96	33,00	4,24,85
	Revised.	1904-5	1,22	12,76	7,15	18,40	6,86	1,06,52	1,05,30	47,48	3,85	83,21	31,00	4,23,75
	Accounts.	1904-5	1,25	12,59	7,37	17,72	6,93	1,06,10	1,05,61	47,35	3,71	86,19	28,85	4,23,67
TOTAL IN STERLING.	Accounts.	1903-4												£ 2,825,4
	Budget	1904-5												2,822,4
	Revised	1904-5												2,835,0
	Accounts	1904-5												2,824,5

45. The receipts under this head fell short of the Budget Estimate and actuals of the previous year by 1,18 and 13 respectively. As compared with the Budget, the decrease occurred chiefly in India (40), Madras (2,77) and Bombay (4,15), partly counterbalanced by improvements in Bengal (3,60), and the Punjab (2,85). The variations in the other provinces are small. The decreases in Madras and Bombay were due to the unfavourable agricultural conditions of the year, and that in India to the adjustment of contributions from the Coorg and Ajmere District Funds under I—Land Revenue instead of under this head. The increase in Bengal was due to revision of assessment in several districts and to better collection of arrears, and that in the Punjab to the favourable agricultural conditions of the year. As compared with the actuals of the previous year the most noticeable variations are the decreases in Madras (4,27) and Bombay (5,19), and the increases in Bengal (3,10) and the Punjab (2,58) due to the causes stated above, and the improvement in the Central Provinces (1,27), due to the failure of crops in some districts in 1903-04.

VII.—Customs.

				India.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay	TOTAL.
Sea Customs.	Import Duties.	Accounts.	1903-4	...	...	...	42,96	1,50,13	...	...	40,49	2,10,75	4,44,33
		Budget.	1904-5	...	...	...	42,00	1,51,98	...	...	42,08	2,10,51	4,46,57
		Revised	1904-5	...	...	...	47,00	1,74,70	...	...	42,30	2,29,00	4,93,00
		Accounts	1904-5	...	...	...	46,97	1,73,04	...	...	42,74	2,25,63	4,88,38
	Export Duties.	Accounts.	1903-4	...	...	...	87,62	18,60	...	...	9,83	4,26	1,20,31
		Budget.	1904-5	...	...	...	79,00	17,33	...	...	9,35	4,32	1,10,00
		Revised.	1904-5	...	...	...	95,00	20,35	...	...	7,90	4,75	1,28,00
		Accounts.	1904-5	...	...	...	98,54	21,83	...	...	7,08	4,40	1,31,85

Section A.—PRINCIPAL HEADS OF REVENUE—*continued*.

VII.—Customs—*concluded*.

			India.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Excise duty on Cotton Manufactures.	Accounts.	1903-4	13	1,32	17	...	11	76	1	62	17,65	20,77
	Budget.	1904-5	12	1,30	16	...	9	75	1	66	18,41	21,50
	Revised.	1904-5	16	1,45	19	...	11	78	2	66	19,63	23,00
	Accounts	1904-5	16	1,43	18	...	12	80	3	66	20,44	23,82
Land Customs and Miscellaneous.	Accounts.	1903-4	...	...	...	1,07	2,58	...	...	2,98	2,90	9,53
	Budget.	1904-5	...	...	...	1,00	2,60	...	...	3,41	2,50	9,51
	Revised.	1904-5	...	...	...	1,00	2,84	...	...	2,41	3,92	10 20
	Accounts.	1904-5	...	...	...	1,07	2,73	...	..	2,53	3,89	10,22
TOTAL IN RUPEES	Accounts.	1903-4	13	1,32	17	1,31,65	1,71,42	76	1	53,92	2,35,56	5,94,94
	Budget.	1904-5	12	1,30	16	1,22,00	1,72,00	75	1	55,50	2,35,74	5,87,58
	Revised.	1904-5	16	1,45	19	1,43,00	1,98,00	78	2	53,30	2,57,30	6,54,20
	Accounts.	1904-5	16	1,43	18	1,46,58	1,97,72	80	3	53,01	2,54,36	6,54,27
TOTAL IN STERLING.	Accounts.	1903-4										£ 3,966,3
	Budget.	1904-5										3,917,2
	Revised.	1904-5										4,361,4
	Accounts.	1904-5										4,361,8

46. The receipts under this head showed an improvement of 66,69 over the Budget Estimate, and of 59,33 over the actuals of the previous year. These increases were mainly due to heavy importations of cotton manufactures, woollen-goods, petroleum, sugar and articles of food and drink, and to large shipments of rice to Japan consequent on the Russo-Japanese War, coupled with active demands for rice from Germany and South America.

47. As compared with the Budget, the excess of 41,81 under *Sea Customs—Import Duties* was chiefly contributed to by Bengal (21,06) due to large imports of petroleum, manufactured articles, cotton manufactures, sugar ordinary duties, spirits and liquors, articles of food and drink, and metals. The increase (15,12) in Bombay was mainly due to duties on Cotton goods, owing to a good cotton crop in America which caused a reduction in prices and increased the demand for manufactured articles. The increase in Burma (4,97) was chiefly due to heavy importations of cotton manufactures, woollen goods, petroleum, sugar and provisions; that in Madras (66) to larger collections under cotton manufactures, petroleum and articles of food and drink, partly counterbalanced by lower receipts under silver bullion. To the excess (21,86) under *Sea Customs—Export Duties,* Burma contributed 19,54 Bengal 4,50 and Bombay 8, counterbalanced by a fall in Madras of 2,27. The increase in Burma was mainly due to a bumper crop, and large shipments of rice to Japan and South America; and that in Bengal to large shipments of rice to Germany for the manufacture of spirits, and extensive exports to Arabia. The fall in Madras was due to decreased export of rice and paddy to foreign countries—the result of a bad season. Under *Excise Duty on Cotton Manufactures* the improvement of 2,32 was contributed to by almost all the provinces, and was the result of a good cotton crop, and the general prosperity of the local mills. Under *Land Customs and Miscellaneous,* the excess (13) in Bengal was due to enhanced rates of warehouse and wharf rent levied from 1st October 1904, and to large receipts of overtime fees; that in Bombay (1,39) to additional facilities afforded by the Southern Mahratta Railway for imports from Goa, and the establishment of the Kathiawar Preventive Line. Smaller importations of kerosine oil and gold lace explain the decrease of 88 in Madras.

VIII.—Assessed Taxes.

1903-4. Accounts. R		1904-5. Budget. R	1904-5. Revised. R	1904-5. Accounts. R
20,80	India	20,59	21,50	21,99
2,97	Central Provinces	3,00	3,12	3,11
1,42	Berar	2,89	2,81	2,65
11,88	Burma	12,50	13,50	13,67
2,48	Assam	2,60	2,51	2,48
49,46	Bengal	51,50	50,00	50,33
20,12	United Provinces of Agra and Oudh	20,80	20,40	20,56
11,70	Punjab	12,00	11,90	12,21
1,00	North-West Frontier Province	1,20	1,13	1,09
24,05	Madras	25,00	25,20	25,30
36,32	Bombay	37,50	36,30	37,08
1,82,20	TOTAL IN RUPEES	1,89,58	1,88,37	1,90,47
£ 1,214.7		£ 1,263,9	£ 1,255,8	£ 1,269,8

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

VIII.—Assessed Taxes—*concluded.*

48. The revenue under this head exceeded the Budget Estimate, and the actuals of the previous year by 89 and 8,27 respectively. As compared with the Budget the more important improvements occurred in India (1,40) and Burma (1,17). The largest decrease occurred in Bengal (1,17) due to over-estimate. The other variations are not large. In India the effect of raising the taxable minimum appears to have been over-estimated under deductions from salaries, pensions and interest on Government Securities. The recoveries from surplus profits of Railway companies also proved low. A favourable agricultural season and good trade account for the improvement in Burma over the Budget and the actuals of the previous year. The increases in the Centra Provinces, the Punjab and Madras were due to under-estimate. The improvement over the previous year in Madras is attributed to the expansion of trade in the Madura District, and to more careful and searching assessments. In Berar the estimate was placed too high with reference to the levy of income tax on trades and professions from 1st April 1904, on the abolition of the local license-tax for want of proper data. In Assam the effect of raising the taxable minimum was under-estimated, while in the United Provinces and the North-West Frontier Province too large an allowance was made for the normal expansion of the revenue. In Bombay the decrease occurred mainly in the tax on other sources of income, and was due to the re-examination of the assessments, under the orders of the Government of India, with reference to the new law raising the taxable minimum.

49. The India figures include, in addition to the collections made in the Districts directly administered by the Government of India, the recoveries by the Non-Civil Departments from the salaries of Government Officers. The details are given below:—

1903-4. Accounts.		1904-5. *Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
7,96	Civil Department, India	7,70	8,18	8,24
6,54	Military Department	6,51	6,81	7,08
4,74	Public Works Department	4,76	4,89	5,05
19	Marine Department	22	20	20
48	Post Office Department	50	51	51
89	Telegraph Department	90	91	91
20,80	TOTAL AS ABOVE	20,59	21,50	21,95

IX.—Forest.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras	Bombay.	TOTAL.
I													
Timber and other produce removed by Government Agency.	Accounts 1903-4	6,21	3,37	13	40,80	1,02	1,73	5,66	12,61	40	6,18	11,61	89,72
	Budget 1904-5	7,42	3,54	9	38,64	1,43	2,03	5,25	12,77	42	7,96	10,36	90,51
	Revised 1904-5	7,81	3,00	25	39,11	1,62	1,64	5,45	13,96	43	7,37	11,80	92,44
	Accounts 1904-5	7,81	1,81	23	42,94	1,59	2,06	5,36	14,67	45	7,00	10,76	94,68
II													
Timber and other produce removed by consumers or purchasers.	Accounts 1903-4	61	9,94	5,84	34,80	4,28	8,47	16,42	3,76	56	18,91	15,07	1,18,66
	Budget 1904-5	54	9,98	5,48	33,03	4,16	8,38	15,17	2,77	35	17,78	14,20	1,12,74
	Revised 1904-5	72	10,65	6,36	37,99	4,77	9,51	17,69	3,43	47	19,37	16,35	1,27,31
	Accounts 1904-5	58	11,09	6,29	39,18	4,79	8,98	17,77	3,49	40	19,90	18,54	1,31,01
III													
Other Receipts	Accounts 1903-4	17	60	10	7,08	1,46	46	72	81	6	1,49	84	13,79
	Budget 1904-5	15	48	7	5,43	1,27	49	58	46	4	1,26	74	10,97
	Revised 1904-5	20	57	9	7,40	1,61	65	86	61	5	1,51	85	14,40
	Accounts 1904-5	22	63	9	7,48	1,78	63	84	58	6	1,39	91	14,61
TOTAL IN RUPEES.	Accounts 1903-5	6,99	13,91	6,07	82,68	6,76	10,66	22,80	17,18	1,02	46,58	27,52	2,22,17
	Budget 1904-5	8,11	14,00	5,64	78,00	6,86	11,50	21,00	16,00	81	47,00	25,30	2,14,22
	Revised 1904-5	8,73	14,22	6,70	84,50	8,00	11,80	24,00	18,00	95	20,25	29,00	2,34,15
	Accounts 1904-5	8,61	13,53	6,61	89,60	8,16	11,67	23,97	18,74	91	9	30,21	2,40,30
TOTAL IN STERLING	Accounts 1903-4												£ 1,481,1
	Budget 1904-5												1,428,1
	Revised 1904-5												1,561,0
	Accounts 1904-5												1,602,0

Section A.-PRINCIPAL HEADS OF REVENUE—*continued.*

IX.—Forest—*continued.*

50. The receipts under this head exceeded the Budget Estimate, and the actuals of the previous year by 26,08 and 18,13 respectively. The improvement, as compared with the Budget, occurred in all the provinces except the Central Provinces. The greatest increase occurred in Burma (11,60) and was due to large sales, increased extractions, a good floating season, and to large sales of drift timber at better prices. There were also considerable increases in Bombay (4,91) due to recovery of outstandings, high prices for coupes, brisk demand for teak trees, and excellent prices obtained for dead trees; in the United Provinces (2,97), and the Punjab (2,74) due to extensive sales of timber and good prices obtained for firewood, and in the former also to the recovery of outstandings; in Assam (1,30) due to the transfer of revenue from elephant mahals from Land Revenue to this head, increased sale of sleepers to the Eastern Bengal State Railway, enhanced sales of plantation rubber, importation of large quantities of foreign rubber, and the increased use of the Manipur State forests by traders; and in Madras (1,29) due to better receipts for minor produce, better prices for firewood, and a large demand for bamboos. The causes which led to the improvements over the Budget also explain the increases over the actuals of the previous year in Burma (6,92), Bombay (2,69), Madras (1,71), Punjab (1,56), Assam (1,40) and the United Provinces (1,17). The increase in India (1,62) was chiefly due to the increased export of Padouk timber, and to a large demand for Gurjan oil.

51. Under *Timber and other Produce removed by Government Agency* the largest increase occurred in Burma (4,30), and was due to large sales at depôts, to a good floating season, and increased extractions. The increase in India (39) was due to large sales of Padouk and other timber (39), and to favourable prices obtained for sandal wood (22), partly counterbalanced by short supplies to the Andamans settlement (24); in Berar (14) the Budget was placed low, as when it was framed it was anticipated that a portion of Basim would be disforested, this, however, was not carried into effect. The increase in Assam (16) was due to the transfer of revenue from elephant mahals to this head, and to increased supply of sleepers to the Eastern Bengal Railway; that in the United Provinces (11) was due to increased demand for firewood, turpentine and colophony (26), partly counterbalanced by small sales of timber, and fuel in the School circle (16); that in the Punjab (1,90) to extensive sales of timber, and a rise in market prices; and that in Bombay (40) to increased revenue from famine grass operations in the Central circle (57), partly counterbalanced by a decrease in the Southern circle owing to a small demand for Jamba sleepers, and to some revenue remaining unrecovered. The decrease in the Central Provinces (1,73) was due to a small sale of sleepers, and to the non-supply of timber to the Ordnance Department; that in Bengal (57) to small sales of timber (74) partly counterbalanced by increased sales of firewood and charcoal (17); and that in Madras (96) to the unexpected stoppage of operations from a depôt in North Malabar during the dry months, and the non-realisation within the year of the value of timber sold in South Malabar, the stoppage of supply of fuel to railways, failure to secure the Commissariat contracts for fuel in the Nilgiris, the non-disposal of hay collected departmentally at Bellary, and a steady fall in the price of gall-nuts in Coimbatore.

52. Under *Timber and other Produce removed by Consumers or Purchasers* the largest increase occurred in Burma (5,25) and was due to the operation of a new lease, to a good floating season and large extractions. Of the large increase in Bombay (4,34), 3,30 occurred in the Norther circle, due to the recovery of outstandings, good prices obtained for coupes in the Thana District, brisk demand for standing teak trees, and excellent prices obtained for dead trees in the Panch Mahals District, 70 in the Central circle due to a better demand for timber, firewood, bamboos and grass, and 80 in the Sind circle due to sales of coupes of wood to the railways, and of large sales of confiscated wood, of erosion strips of babul pods and of lac; counterbalanced to the extent of (46) by a decrease due to an over-estimate in Belgaum, and to the transfer of certain grass lands to the charge of the Revenue Department. The increase in the Central Provinces (1,11) was due to better sales of minor produce on the opening of the Satpura Valley Railway, and to the increased sales of grass *birs* on the introduction of new grazing rules. That in Berar (81) was due to better sales of firewood and to the demand for grass, owing to the scarcity of fodder outside the State forests, partly also to the Budget having been framed low as stated above. That in Assam (63) was due to enhanced receipts from sale of plantation rubber; that in Bengal (60) to large sales of timber; that in the United Provinces (2,60) to the large quantities of timber removed by purchasers under the monopoly system, and to good prices of coupes in the Dehra Dun Division, better sales of timber, and realisation of outstandings of the previous year; that in the Punjab (72) to large sales of firewood and receipts from grazing and that in Madras (2,12) to the large prices obtained for tangedu bark, and the substitution of the lease for the permit system in Cuddapah in connection with the collection of grass and manure leaves from reserved areas (1,20), to good prices obtained for firewood (54), and to the large demand for bamboos for sugarcane cultivation in Godavari, and for the construction of houses destroyed by floods in the Kistna district (42).

53. Under *Other Receipts* the large increase in Burma (2,05) was due to the collection and sale of large quantities of drift timber at good prices. The improvement in Assam (5) was due to duty on

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

IX.—Forest—*concluded.*

imported rubber, good receipts from Lac Mahals, and the increased use of the Manipur State forests by traders that in Bengal (14) was due to a refund by the Raja of Hill Tippera of the previous year's payments, an to the sale of worn out steamcutters in the Sunderbun Division; that in the United Provinces (26) to larg receipts from fines, confiscations, and forfeitures, and that in Bombay (17) to recoveries of fines, and to tl sale of old hay presses, old tents, etc.

X.—Registration.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier. Province.	Madras.	Bombay.	TOTA
Fees for registering Documents.	Accounts . 1903-4	14	51	59	1,54	68	15,66	3,79	1,55	21	12,10	5,36	42,1
	Budget . 1904-5	14	51	58	1,76	69	16,20	3,96	1,67	24	12,00	5,41	43,1
	Revised . 1904-5	14	57	65	1,70	71	15,85	3,80	1,72	21	12,80	5,72	43,8
	Accounts 1904-5	14	57	63	1,68	71	15,70	3,78	1,66	19	12,87	5,74	43,6
Fees for copies of Registered Documents.	Accounts . 1903-4	1	22	31	2	1	38	27	50	6	34	12	2,2
	Budget . 1904-5	1	22	32	3	1	30	25	53	6	33	11	2,1
	Revised . 1904-5	2	24	33	1	1	42	23	51	5	35	15	2,3
	Accounts . 1904-5	2	26	32	1	1	44	22	51	5	34	14	2,3
Other Receipts.	Accounts . 1903-4	1	13	7	14	1	63	50	14	3	2,94	7	4,6
	Budget . 1904-5	1	13	6	11	...	50	44	14	3	3,27	8	4,7
	Revised . 1904-5	1	14	9	15	..	73	52	14	3	2,85	8	4,7
	Accounts . 1904-5	1	14	8	16	...	76	54	15	2	2,87	8	4,8
TOTAL IN RUPEES.	Accounts . 1903-4	16	86	97	1,70	70	16,67	4,56	2,19	30	15,38	5,55	49,0
	Budget . 1904-5	16	86	96	1,90	70	17,00	4,65	2,34	33	15,60	5,60	50,1
	Revised . 1904-5	17	95	1,07	1,86	72	17,00	4,55	2,40	29	16,00	5,95	50,9
	Accounts . 1904-5	17	97	1,03	1,85	72	16,90	4,54	2,32	26	16,08	5,96	50,8
TOTAL IN STERLING	Accounts . 1903-4												£ 326
	Budget . 1904-05												334
	Revised . 1904-05												339
	Accounts . 1904-05												338

54. The receipts under this head exceeded the Budget Estimate and the actuals of the previous ye by 70 and 1,76, respectively. The improvements occurred chiefly under *Fees for registering Documen* in Madras (87) and Bombay (33), due in the former to an increase in registration operations caused by t partial failure of the monsoons, and in the latter to an increase in deeds of gift, owing to fear of death fr plague, to large sales and mortgages in Bombay City owing to the operations of the City Improveme Trust, and to a return of favourable times. These improvements were partly counterbalanced by decreas chiefly in Bengal (50) due to an over-estimate, and in the United Provinces (18) due mainly to the i troduction of the special Bundelkhand and Tenancy Acts, which reduced registration. The only variati worthy of note under *Fees for copies of Registered Documents* is the improvement (14) in Bengal due an increase in the demand for copies of registered documents. Under *Other Receipts* the increase Bengal (26) was due to the classification under this head of fees for registration of Powers-of-attorn formerly adjusted under the first head, and that in the United Provinces (10) was due to more freque inspections of books and indexes. The increase of 5 in Burma is attributed to normal growth. The improvements were largely counterbalanced by a decrease in Madras (40) due to a falling off caused a ruling of the High Court, in search fees in connection with the grant of encumbrance certificates.

XI.—Tributes from Native States.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	TRIBUTES AND CONTRIBUTIONS OF Rs. 50,000 AND OVER—			
	India—			
2,00	Udaipur	2,00	2,00	2,00
98	Jodhpur	98	98	98
4,00	Jaipur	4,00	4,00	4,00
2,35	Kotah	2,35	2,35	2,35
1,20	Bundi	1,20	1,20	1,20
	Central Provinces—			
70	Nandgaon	70	70	35
35	Khairgarh	70	1,05	1,05

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

XI.—Tributes from Native States—*continued.*

1903-4. Accounts. R		1904-05. Budget. R	Revised. R	Accounts. R
	Burma—			
4,18	Shan States	4,20	4,73	4,72
	Assam—			
50	Manipur State	50	50	50
	Punjab—			
1,00	Mandi	1,00	1,00	1,00
1,31	Kapurthalla	1,31	1,31	1,31
	Madras—			
7,83	Travancore	7,83	7,83	7,83
35,00	Masiur	35,00	35,00	35,00
2,00	Cochin	2,00	2,00	2,00
	Bombay—			
5,91	Kathiawar	5,53	5,00	4,94
1,87	Kutch	1,87	1,87	1,87
4,12	Baroda State	4,00	3,27	3,61
	CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—			
	India—			
1,61	Bhopal Levy (Bhopal)	1,61	1,61	1,61
1,37	Malwa Contingent (Jowrah)	1,37	...	34
1,15	Erinpura Irregular Force (Jodhpur)	1,15	1,15	1,15
2,00	Deolee Irregular Force (Kotah)	2,00	2,00	2,00
51	Malwa Bheel Corps	60	48	47
	Bombay—			
91	Southern Mahratta Country	82	80	79
	TRIBUTES AND CONTRIBUTIONS UNDER Rs. 50,000—			
2,88	India	2,47	2,61	2,30
86	Central Provinces	1,03	1,01	1,05
62	Burma	98	50	50
36	Punjab	47	47	47
25	Madras	25	25	25
64	Bombay	40	45	41
	FEES ON SUCCESSION TO NATIVE STATES—			
1,81	India	85	80	82
25	Punjab	20	1,32	1,32
84	Bombay	4,53	7,12	6,89
21,86	TOTAL India	20,58	19,18	19,22
1,91	" Central Provinces	2,43	2,76	2,45
4,80	" Burma	5,18	5,23	5,22
50	" Assam	50	50	50
2,92	" Punjab	2,98	4,10	4,10
45,08	" Madras	45,08	45,08	45,08
14,29	" Bombay	17,15	18,51	18,51
91,36	TOTAL IN RUPEES	93,90	95,36	95,08
609,1	EQUIVALENT IN STERLING £	626,0	635,7	633,8

55. The receipts under this head are for the most part fixed. The variations that occur arise generally either from the non-payment of dues or from advance or arrear collections. The total receipts exceeded the Budget and the actuals of the previous year by 1,18 and 3,72 respectively.

56. Under *Tributes* the decrease of 17 in India, as compared with the Budget, was due to non-recovery of the full amount due from Banswara (10), Dungarpur (8), Ajehgarh (7) and Sailana States (7), partly counterbalanced by arrear recoveries (14) from Amjeera. In the Central Provinces the non-payment of the second instalment of the tribute (35) due from Nandgaon State was covered by the payment of suspended tribute of the same amount by the Khairgarh State. In Burma the tributes from Shan States were under-estimated, while the dues from Mameik State were not received during the year. The

Section A.—PRINCIPAL HEADS OF REVENUE—*concluded.*

XI.—Tributes from Native States—*concluded.*

decrease in Bombay (98) occurred in the Tributes from Kathiawar (59) and Baroda (39), due to the unfavourable condition of some of the States in the former, and of the Mahi Kantha Agency in the latter. Under *Contributions* the decrease in India (1,16) occurred under Malwa Contingent (1,03) due to postponement of payment and under Malwa Bheel Corps (13) due to postponement of the payment of contribution from the Dewas State (21), counterbalanced by arrear recoveries from Amjhera (8). Under *Fees on Succession to Native States* the excess in the Punjab (1,12) was due to unexpected receipts from the Rajah of Mundi on his installation, and that in Bombay to higher Nazarana paid by the Sangli (1,87) and Savantavadi States (50).

57. As compared with the actuals of the previous year, the increase was chiefly due to the higher receipts under *Fees on Succession to Native States* in the Punjab and Bombay.

Section A.—DIRECT DEMANDS ON THE REVENUES.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
	EXPENDITURE—			
R		R	R	R
12,81,41	India (Rupee figures) . . .	13,17,18	12,81,96	12,78,07
£		£	£	£
8,542,8	Equivalent in Sterling . .	8,781,2	8,546,4	8,520,4
51,0	England	42,1	49,4	48,7
8,593,8	TOTAL .	8,823,3	8,595,8	8,569,1

58. The expenditure in this section fell short of the Budget Estimate, and the actuals of the previous year by £254,2 or R38,13 and £24,7 or R3,70, respectively. As compared with the Budget the saving was contributed by all the heads except Refunds and Drawbacks and Stamps. Under the former there was an excess of £9,0 or R1,34 due to special Land Revenue refunds in Burma and Bombay. The principal savings were £115,7 or R17,35 under Land Revenue, chiefly in the charges for Survey and Settlement, and Land Records and Agriculture; £41,9 or R6,29 under Assignments and Compensations, chiefly in Land Revenue Compensations, due to a change in the method of calculation of assessment of alienated lands in Bombay, and in miscellaneous compensations in Punjab, due to the partial lapse of certain provisions; £36,8 or R5,52 under Opium caused by a falling off in the outturn of the crop which amounted to 111,539 maunds against an estimate of 115,506 maunds; £31,5 or R4,73 under Salt in charges for manufacture in India, and in purchase and freight charges in Madras and Bombay due to over-estimate, and £25,6 or R3,84 under Forest, due to less work than was expected having been carried out, to small outlay on elephants, and on forest settlement surveys in Burma, and to suspension of Khedda Operations and non-purchase of a steam launch in Madras. Under Excise there was a saving of £8,2 or R1,23, chiefly in Burma, owing to small outlay on rewards, secret service and contingencies, and to the lapse of a provision for the construction of opium shops. The minor savings under the other heads aggregated £6,3 or R94.

57. Of the decrease as compared with the previous year £258,6 or R38,79 occurred under Opium due to the smaller outturn of the crop, which was 111,539 maunds against 124,297 maunds in the previous year; £36,9 or R5,54 under Refunds and Drawbacks due to large customs refunds in 1903-04, of duty on bounty-fed sugar at Bombay and Karachi and on goods sent to Kashmir and of Salt Refunds in India owing to the reduction of salt duty. Against these decreases there was an increase of £9,7 or R1,46 under Assignments and Compensations, due to the compensation to the Khan of Khelat for lease of Nasirabad and Manjuti in India, and increased compensations in connection with "Cho" torrents in the Punjab; of £154,8 or R23,22 under Land Revenue chiefly in the charges for District administration, Survey and Settlements, Land Records and Agriculture, and allowances to village officers; of £13,9 or R2,08 under Salt owing chiefly to high charges for petty construction in Bombay; of £28,4 or R4,26 under Excise, due to the extension of the revised opium arrangements to Upper Burma, and to increased expenditure in Bombay in connection with the prevention of smuggling and illicit distillation; of £11,1 or R1,66 under Customs, due to a new bonding establishment in Burma, to a new appointment and heavy overtime allowances in Bengal, and to the revision of establishment in Bombay; and of £55,5 or R8,33 under Forest, due to the payment of arrear dues to the Raja of Tehri, on account of leased deodar forests in the United Provinces, to the constitution of additional forest divisions, and to operations connected with the supply of timber to the Kolar Gold Mines in Madras, and to famine grass operations and expenditure connected with the Tavargatti Depot scheme in Bombay. Minor variations under the other heads resulted in a net decrease of £2,6 or R3,8.

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

1.—Refunds and Drawbacks.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Land Revenue	Accounts. 1903-4	8	9	6	1,15	15	48	28	37	11	72	1,62	5,11
	Budget. 1904-5	5	9	4	80	9	80	35	37	10	95	1,61	5,25
	Revised. 1904-5	14	19	20	1,20	20	36	28	41	9	72	2,61	6,40
	Accounts. 1904-5	14	22	16	1,15	16	41	25	41	9	90	2,51	6,40
Salt	Accounts. 1903-4	1,89	...	...	10	...	1,68	...	...	...	40	50	4,57
	Budget. 1904-5	25	...	...	20	...	1,78	...	...	...	25	70	3,18
	Revised. 1904-5	25	...	...	20	...	2,12	...	...	...	30	60	3,47
	Accounts. 1904-5	28	...	...	20	...	1,62	...	...	...	22	63	2,95
Stamps	Accounts. 1903-4	5	15	14	43	7	1,85	1,01	51	6	1,00	1,03	6,30
	Budget. 1904-5	5	15	5	40	8	1,60	1,00	53	6	92	1,00	5,84
	Revised. 1904-5	5	20	6	40	6	1,80	90	53	7	1,10	1,00	6,17
	Accounts. 1904-5	6	21	6	46	6	1,69	94	56	0	1,10	99	6,19
Customs	Accounts. 1903-4	...	1	...	2,60	...	5,17	...	...	...	76	8,78	17,32
	Budget. 1904-5	...	1	...	2,21	...	4,42	...	...	...	68	5,53	12,85
	Revised. 1904-5	...	1	...	2,52	...	3,40	...	...	...	72	5,58	12,23
	Accounts. 1904-5	...	1	...	2,13	...	4,00	...	...	...	68	5,64	12,46
Assessed Taxes	Accounts. 1903-4	5	5	1	12	1	24	23	10	1	22	17	1,21
	Budget. 1904-5	5	3	1	8	1	24	24	9	1	18	18	1,12
	Revised. 1904-5	3	3	1	8	1	32	14	7	1	20	16	1,06
	Accounts. 1904-5	3	2	2	7	1	29	11	7	1	24	13	1,00
Other Revenue Refunds.	Accounts. 1903-4	3	17	1	98	7	31	28	36	1	58	1,90	4,70
	Budget. 1904-5	...	15	1	31	7	37	28	9	...	52	2,29	4,09
	Revised. 1904-5	1	23	1	75	12	34	28	8	1	46	2,25	4,54
	Accounts. 1904-5	6	20	1	77	12	44	28	5	1	40	2,33	4,67
TOTAL IN RUPEES.	Accounts. 1903-4	2,10	47	22	5,38	30	9,73	1,80	1,34	19	3,68	14,00	39,21
	Budget. 1904-5	40	43	11	4,00	25	9,21	1,87	1,08	17	3,50	11,31	32,33
	Revised. 1904-5	48	66	28	5,15	39	8,34	1,60	1,09	18	3,50	12,20	33,87
	Accounts. 1904-5	57	66	25	4,78	35	8,45	1,58	1,09	17	3,54	12,23	33,67
TOTAL IN STERLING.	Accounts. 1903-4												£ 261,4
	Budget. 1904-5												215,5
	Revised. 1904-5												225,8
	Accounts. 1904-5												224,5
Excess over Budget Grant	Imperial	17	11	14	51	3	...	...	...	...	...	69	1,65
	Provincial	...	12	...	27	7	...	...	2	...	4	23	75
Excess sanctioned by Imperial Government	Imperial	...	11	14	..	...	...	...	...	...	...	26	51
Excess sanctioned by Local Government	Imperial	...	...	...	28	3	...	...	...	...	...	...	31
	Provincial	...	12	...	27	7	...	...	2	...	4	23	75
Excess awaiting sanction of the Imperial Government	Imperial	17	...	...	23	...	...	...	...	...	...	43	83

60. The expenditure under this head exceeded the Budget Estimate by 1,34, but was less than the actuals of the previous year by 5,54. As compared with the Budget, the excess occurred chiefly under *Land Revenue Refunds* in Burma (35) and Bombay (90), owing to some special refunds. As compared with the actuals of the previous year, the decrease occurred chiefly under *Customs Refunds* in Bombay (3,14), and was due to large refunds in the year 1903-4, of duty on bounty-fed sugar at Bombay and Karachi, and of duty on goods sent to Kashmir and under *Salt* in India (1,61) due to large refunds in 1903-4 owing to the reduction of salt duty. Under *Land Revenue* the excess in India (9), as compared with the Budget was due chiefly to the failure of crops in the Nasirabad district of Baluchistan; in the Central Provinces (13), due to large refunds of receipts wrongly credited to Land Revenue, and also to abatements of revenue; and in Berar (12), due to refunds of rents of sites within Municipal limits for the years 1897-98 to 1902-03. The decrease in Bengal (39) was due to an over-estimate. Under *Salt* the refunds in Bengal fell short of that anticipated in the Budget by 16, while in Bombay the falling off in exports resulted in a decrease in the amount of wastage allowance. Under *Stamps* the excess in the Central Provinces (6) and Madras (18), occurred chiefly in the refunds of the value of spoilt-stamps, and in Burma (6) it followed on the increase in revenue. Under *Customs* the falling off in Bengal (42) was due to an over-estimate; while the excess in Bombay (11) was due chiefly to drawbacks on account of silver exported by the Comptoir

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

1.—Refunds and Drawbacks—*concluded.*

National D'Escompte de Paris. Under *Assessed Taxes* the decrease in the United Provinces (13) occurred in income-tax refunds, while the excess in Madras (6) was due to a special refund of income-tax paid by a former mortgagee of the Karvetnagar estate. Under *Other Revenue Refunds*, the excess in India (6) was due to a special refund on account of an over-payment for Andaman timber, that in the Central Provinces (5), chiefly to excise refunds ; and that in Burma (46), to a remission of tributes having been made by refunds of amounts already collected instead of by short recovery of the amount due.

2.—Assignments and Compensations.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Land Revenue compensations.	Accounts . 1903-4	39	31	3	...	55	2,20	2,79	85	21	5,31	91,10	1,03,74
	Budget . 1904-5	39	30	4	1	36	2,32	3,00	82	22	4,95	95,52	1,07,93
	Revised 1904-5	39	30	4	1	34	2,25	2,95	85	22	5,09	92,84	1,05,28
	Accounts 1904-5	36	30	4	1	16	2,06	2,88	85	21	4,94	90,93	1,02,74
Opium compensations.	Accounts . 1903-4	...	...	...	...	...	5	...	...	...	...	55	60
	Budget . 1904-5	...	...	...	...	...	5	...	...	...	...	40	51
	Revised . 1904-5	...	...	...	...	...	5	...	...	..	...	46	51
	Accounts . 1904-5	...	...	...	...	...	5	...	...	.	...	46	51
Salt compensations.	Accounts . 1903-4	30,13	...	...	...	...	20	...	...	...	4,87	54	35,74
	Budget . 1904-5	30,31	...	...	...	...	20	...	...	...	4,88	52	35,91
	Revised . 1904-5	30,71	...	...	...	...	20	...	...	...	4,88	51	36,30
	Accounts 1904-5	30,67	...	...	...	...	20	...	...	...	4,87	50	36,24
Excise compensations.	Accounts . 1903-4	...	3	...	...	...	...	8	7	...	4	4,18	4,40
	Budget . 1904-5	...	2	...	...	..	...	9	6	...	4	4,21	4,42
	Revised . 1904-5	...	2	...	...	...	...	9	6	...	9	3,92	4,18
	Accounts . 1904-5	...	1	...	..	..	...	9	7	...	9	3,81	4,07
Customs compensations.	Accounts . 1903-4	...	...	...	...	...	...	...	20	...	1,51	6	1,77
	Budget . 1904-5	...	...	...	...	...	...	...	20	...	1,51	6	1,77
	Revised . 1904-5	...	...	...	...	...	...	...	20	...	1,45	6	1,71
	Accounts . 1904-5	...	...	...	...	...	...	...	23	1	1,45	6	1,75
Purchase of Life Pensions.	Accounts . 1903-4	...	...	...	...	...	...	...	1	...	..	...	1
	Budget . 1904-5	...	...	...	...	...	...	...	2	...	...	...	2
	Revised . 1904-5	...	...	...	...	...	...	...	3	...	...	...	3
	Accounts . 1904-5	...	...	...	...	...	...	...	3	...	...	...	3
Miscellaneous compensations.	Accounts . 1903-4	94	18	25,08	...	16	35	26	8	2	19	1,72	28,08
	Budget 1904-5	2,13	21	25,14	...	18	40	26	2,23	2	19	1,07	32,43
	Revised . 1904-5	2,17	20	25,09	...	18	35	26	1,46	2	19	1,70	31,62
	Accounts . 1904-5	2,16	20	25,08	...	20	26	26	1,32	...	19	1,69	31,30
TOTAL IN RUPEES.	Accounts . 1903-4	31,46	52	25,11	...	71	2,80	3,13	1,21	23	11,92	98,15	1,75,24
	Budget . 1904-5	32,83	53	25,18	1	54	2,07	3,35	3,31	24	11,57	1,02,44	1,82,99
	Revised 1904-5	33,27	52	25,13	1	52	2,85	3,30	2,60	24	11,70	99,49	1,79,63
	Accounts . 1904-5	33,10	51	25,12	1	36	2,57	3,23	2,50	22	11,54	97,45	1,70,70
TOTAL IN STERLING.	Accounts 1903-4	.	.	.	.	.	.	.	.	.	.	.	£ 1,168,3
	Budget 1904-5												1,210,9
	Revised 1904-5	.	.	.	.	.	.	.	.	.	.	.	1,197,5
	Accounts 1904-5												1,178,0

61. The total expenditure under this head shewed a saving of 6,29, as compared with the Budget, but exceeded the actuals of the previous year by 1,46. The saving, as compared with the Budget, occurred mainly under *Land Revenue Compensations* (5,19), chiefly in Bombay (4,59) in the adjustments in connection with the assessment of alienated lands, due partly to a change in the method of calculation in Sukkur district by which uncultivable charitable grants were left out of account, and partly to an over-estimate for payments to khots of the Devgad Taluka (72) partly counterbalanced by arrear payment (21). In Assam the saving (20) was due to the Rajah of Hill Tipperah not having claimed his compensation during the year ; in Bengal (26) it was due to smaller Malikana payments (19), and payments of pensions in lieu of Resumed Lands (7), and in the United Provinces (12) to low payments of allowances to excluded proprietors, and to the Maharaja of Benares not having drawn his allowance for two months. Under *Salt Compensations* the excess in India (36) was due to increased royalty paid

Section A—DIRECT DEMANDS ON THE REVENUES—*continued.*

2.—Assignments and Compensations—*concluded.*

to the Jodhpur and Jaipur States under the Sambhar Lake Treaty. The resumption by the Cambay State of the excise management of its territories, caused a saving of 40 in Bombay under *Excise Compensations.* Under *Miscellaneous Compensations* the saving in Bengal (14) was due to the full amount of sayer compensations not having been claimed, and that in Punjab (91) to the provisions for prevention of "cho" torrents and for compensation to Jaigirdars not having been fully utilised. The compensation with effect from April 1904 to the Khan of Khelat (1,18) for lease of Nasirabad and Manjuti in India and increased compensation to Jaigirdars and expenditure in connection with "cho" torrents in the Punjab chiefly account for the increase over the previous year. The excess of 36 (Imperial) in India requires to be sanctioned.

3.—Land Revenue.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province	Madras.	Bombay.	TOTAL
Charges of District Administration.	Accounts. 1903-4	2,65	0,75	4,84	23,38	5,64	31,66	37,13	18,52	3,12	42,07	20,55	2,08,31
	Budget. 1904-5	2,78	10,13	5,03	24,61	6,13	34,53	38,68	19,78	3,23	41,84	31,49	2,18,53
	Revised. 1904-5	2,74	9,69	5,01	24,69	6,05	31,60	38,29	19,95	3,17	42,51	33,00	2,16,70
	Accounts. 1904-5	2,80	9,77	4,85	24,68	6,16	31,56	38,25	19,99	3,18	42,82	33,40	2,17,46
Survey and Settlement.	Accounts. 1903-4	1,47	2,08	4	6,24	1,19	8,94	4,28	7,22	2,93	8,67	1,28	41,34
	Budget. 1904-5	1,54	2,72	37	6,45	1,40	17,00	5,28	8,89	3,20	12,66	1,39	60,91
	Revised. 1904-5	1,51	2,50	35	6,41	1,32	12,21	4,61	8,39	3,30	9,00	1,20	50,80
	Accounts. 1904-5	1,47	2,38	31	6,26	1,31	13,37	4,72	8,37	3,38	9,30	1,11	51,98
Land Records and Agriculture.	Accounts 1903-4	1,41	6,79	16	7,06	2,26	1,01	35,78	15,91	1,38	18,77	24,69	1,15,22
	Budget. 1904-5	1,37	7,23	12	8,33	2,33	91	38,55	16,85	1,56	20,78	26,04	1,24,27
	Revised. 1904-5	1,27	7,24	7	7,55	2,74	1,03	36,11	15,22	1,46	19,75	25,63	1,17,57
	Accounts. 1904-5	1,28	7,27	6	7,30	2,18	96	36,23	15,65	1,14	19,72	26,39	1,18,57
Management of Government Estates.	Accounts. 1903-4	...	4	...	...	1	6,42	2,28	...	...	...	...	8,75
	Budget. 1904-5	...	34	...	...	2	5,63	2,30	..	...	...	...	8,29
	Revised. 1904-5	...	29	...	...	2	6,48	2,27	...	...	...	...	9,06
	Accounts. 1904-5	...	41	...	...	2	6,72	2,14	..	...	...	...	9,29
Commission on Collections.	Accounts 1903-4	15	33	...	20,27	1,25	1	5	...	..	...	7	22,13
	Budget. 1904-5	16	26	...	19,61	1,82	1	5	...	...	...	2	21,03
	Revised. 1904-5	17	33	...	20,35	1,77	1	5	...		...	6	22,74
	Accounts. 1904-5	16	35	...	19,23	1,85	1	5	...	...	...	5	21,70
Allowances to District and Village Officers.	Accounts 1903-4	...	2	8,56	...	...	...	...	7	24	36,03	12,65	57,57
	Budget. 1904-5	..	7	9,85	...	...	...	...	8	23	37,82	13,18	61,23
	Revised. 1904-5	...	3	9,65	...	...	...	...	7	23	36,30	13,61	59,68
	Accounts. 1904-5	..	3	9,61	...	...	...	...	7	20	36,44	13,12	59,47
Other Charges	Accounts. 1903-4	...	...	...	...	...	...	32	...	...	63	...	95
	Budget. 1904-5	...	...	...	...	...	...	2,02	...	...	1,54	...	3,56
	Revised. 1904-5	...	...	...	...	...	...	93	...	..	1,02	...	1,95
	Accounts. 1904-5	...	...	...	...	...	...	98	...	...	97	..	1,95
Lump Provision	Budget. 1904-5	.	...	...	...	...	...	...	1,10	...	36	...	74
TOTAL IN RUPEES.	Accounts. 1903-4	5,68	19,01	13,60	56,95	10,35	48,04	79,84	41,72	7,67	1,06,17	68,21	4,57,27
	Budget. 1904-5	5,85	20,75	15,37	59,00	12,01	58,58	86,88	44,50	8,22	1,15,00	72,12	4,97,77
	Revised. 1904-5	5,69	20,08	15,03	59,00	11,10	51,33	82,26	43,63	8,16	1,08,67	73,50	4,78,80
	Accounts. 1904-5	5,71	20,21	14,?3	57,56	11,52	52,62	82,37	44,08	8,20	1,09,25	74,07	4,80,42

		Total India, equivalent in Sterling	England	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts 1903-4	3,048,5	4	3,048,9
	Budget. 1904-5	3,318,5	9	3,319,4
	Revised. 1904-5	3,192,0	9	3,192,9
	Accounts 1904-5	3,202,8	9	3,203,7

62. The Indian expenditure showed a saving of 17,35 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 23,15 The saving as compared with the Budget was contributed by all the heads except *Management of Government Estates,* but chiefly by *Survey and Settlement* in Bengal (3,63), due to reduced expenditure on survey and settlement operations in Behar, Eastern Bengal and Chota Nagpur; in Madras (3,36), due to large lapses in the provision for survey and settlement operations; and by *Land Records and Agriculture* in the United Provinces (2,32), due to the very partial utilisation of the grants for improving the condition of the Kanungo establishment, and for building advances to patwaris, and to savings under Land Record Surveys; in the Punjab (1,20) due to the lapse of the provision for increasing the pay and field allowance of the Kanungo establishment, and to the saving in the charges on the Patwari Fees Fund; and in Madras (1,06) due to the lapse of the provision for

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

3.—Land Revenue—*continued.*

checking field sketches, to the full scale of establishment for the maintenance of Land Records not having been entertained, and to an over-estimate. As compared with the actuals of the previous year the increase was contributed to by all the Provinces but chiefly by Bombay (5,83), Bengal (4,58), Madras (3,08), the United Provinces (2,53) and the Punjab (2,36). In Bombay it was due to heavy charges for the destruction of locusts, and increased allowance to district and village officers on account of the revision of establishment; in Bengal to larger survey and settlement charges; in Madras to the formation of a new district, expansion of survey and settlement operations, and enhanced expenditure on the maintenance of land records; in the United Provinces to charges relating to Partition establishment, shown under this head for the first time in 1904-05, and to extended operations of the settlement department and of Bundelkhand Encumbered Estates Act, coupled with increased expenditure in the Patwari Fund; and in the Punjab to the creation of two new districts, the revision of establishment, and to the formation of the self-contained Provincial Service.

63. Under *Charges of District Administration* the decrease in the Central Provinces (36) was due to savings in the salaries of Deputy and Assistant Commissioners (23), and the non-utilisation of the provision (23) for the Drug Districts, partly counterbalanced by an excess of 12 due to extra charges in connection with the debt conciliation proceedings, and for the destruction of locusts. The saving in Berar (18) and Assam (27) was mainly in the salaries of officers owing to leave vacancies. That in Bengal (2,97) was due to the provision of 1,50 for increase of pay to ministerial establishments not having been utilised, and to savings in salaries and establishments and that in the United Provinces (43) to savings in the partition Amins' establishment (51), the transactions on account of which were included for the first time under service heads in 1904-05, and to absence of district officers on furlough (60) partly counterbalanced by excesses under district and subdivisional establishments (55) owing to promotions, with retrospective effect, in vacancies in which permanent arrangement had not previously been made, and under Record Room establishment (14) owing to entertainment of temporary establishment. The excess in Burma (7) was the result of an excess of 15 under salaries, of 12 under subdivisional establishments, owing to the scheme for a separate Judicial service not having been carried out during the year, of 7 on account of heavy outlay on compensation for lands taken up, and of 9 under contingencies, partly counterbalanced by a saving of 17 due to less outlay on circle establishments under the village head-men scheme and Patta Survey establishments, of 5 under Wards establishment, and of 14 under travelling allowances. The excess in the Punjab (21) was due to the revision of the Naib Tahsildars' Establishment (37), partly counterbalanced by the provision for the new Provincial Service Scheme having been only partially utilsed (19). The excess in Madras (98) was mainly due to the formation of the new district of Guntur, but partly also to increased postage charges, and charges in connection with the localization and demarcation of wet lands in inam and proprietary villages commanded by the Ganjam Minor Rivers system. The excess in Bombay (1,91) was due to the heavy charges incurred for the destruction of locusts, for which there was no provision, partly counterbalanced by the provision for the revision of establishment in Sind not having been used, and by savings under supplies and services, and payments to officers of other Provinces.

64. Under *Survey and Settlement* the more important savings in Bengal (3,63) and Madras (3,36) have been explained above. The saving in the Central Provinces (34) was due to the closing of settlement operations in Nimar, to those in Bilaspur having been taken up late in the year, and to the postponement of map amendment work in Jubbulpore; that in Berar (6) to an over-estimate; and that in Burma (19) to the programme of supplementary survey operations not having been fully carried out. In view of the uncertainty of the programme to be followed, the Budget in the United Provinces was pitched too high. In the Punjab also the Budget has proved too liberal, while the saving in Bombay (28) was due to the adjustment by deduction from charges of recoveries in connection with boundary marks, and to the contraction of the operations in connection with the Jamrao Canal Colonisation Scheme. Under *Land Records and Agriculture* the savings in the United Provinces (2,32), the Punjab (1,20) and Madras (1,06) have been explained above. In Berar the provision for the establishment of the Director of Land Records was not utilised. The saving in Burma (94) was chiefly due to the full programme of supplementary survey operations in Pakokku and other districts not having been undertaken; in Assam the saving (15) occurred under District mandals and field allowances of Kanungos; and in the North-West Frontier Province (12) in the local expenditure of the Patwaris Fees Fund, while the excess in Bombay (35) was due to an under-estimate of the increase of pay sanctioned to village accountants; and to recoveries of Survey Charges in Sind having been adjusted by credit to revenue, instead of by deduction from this head. Under *Manangement of Government Estates* the excess was almost entirely in Bengal (1,09), mainly under establishment (45), allowances (19), supplies and services (12), and under outlay on improvements. The small excess in the Central Provinces (7) was due to large outlay on improvements, and in the purchase of villages, while the saving in the United Provinces was mainly due to the small expenditure on improvements. Under *Commission on Collections* the saving in Burma (38) was due partly to the estimate having been placed high in consideration of the estimated

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

3.—Land Revenue—*concluded.*

improvement in the Land Revenue collections, and partly to the commission earned on a considerable portion of the revenue collected late in March not having been paid during the year. The excess in the Central Provinces (9) was due to an under-estimate. Under *Allowances to District and Village Officers* the saving in Madras (1,38) was mainly due to allowances of village officers not being regularly drawn, and to the provision (33) for the revision of pay of village establishments in certain taluks of the Malabar District not having been utilised. The small saving in Bombay (6) was the result of a decrease (58) in the adjustment of alienated lands, due to lapses of inams, and an excess (52) on account of allowances to village officers in alienated villages. The Budget in Berar was placed too high. Under *Other Charges* the saving in the United Provinces (1,04) was due to the provision of 1,20 for purchase money of estates not having been utilised, partly counterbalanced by charges on account of a fourth special Judge and his establishment for Hamirpur; and that in Madras (57) to the Budget having erroneously included a provision for advances for cost of labour and stores for survey and demarcation of Village Service Inams in Proprietary estates. The excesses of 12 (Imperial) in the N.-W. Frontier Province, and 1,95 (Provincial) in Bombay have been sanctioned.

4.—Opium.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R			R	R
	Bengal—			
53	Behar Agency, Superintendence	55	59	62
5,13	" Opium Factory	5,32	4,67	5,29
5,06	" District Staff	5,42	5,44	5,50
88,68	" Payments to Cultivators	86,00	84,25	82,62
90	Benares Agency, Superintendence	80	74	77
5,43	" Opium Factory	5,08	3,89	4,61
7,98	" District Staff	8,47	7,86	8,06
2,19,02	" Payments to Cultivators	1,88,12	1,87,33	1,86,63
22	Other Charges	24	23	23
12	India	12	12	11
25	Bombay	26	27	28
3,33,32	TOTAL IN RUPEES	3,00,38	2,95,39	2,94,72
£		£	£	£
2,222,1	EQUIVALENT IN STERLING	2,002,5	1,969,3	1,964,8
3,6	ENGLAND	1,4	2,2	2,3
2,225,7	TOTAL INCLUDING ENGLAND	2,003,9	1,971,5	1,967,1

65. The total Indian expenditure fell short of the Budget and of the Actuals of the previous year by 5,66 and 38,60 respectively. These decreases were mainly connected with the falling-off in the outturn of the crop, which in the year under report amounted to 111,539 maunds against 115,506 maunds as estimated in the Budget, and 124,297 maunds, the outturn of the previous year. The *Payments to Cultivators* which form the bulk of the charges, fell short of the Budget by 4,87, and of the actuals of the previous year by 38,45 for both the Agencies taken together. These charges depend on the production of opium and are liable to fluctuations. The saving (47) under *Opium Factory* in the Beneras Agency was due to smaller expenditure under Freight (60) and Manufacturing Charges (19), partly counterbalanced by an excess under Miscellaneous (29); and that under *District Staff* occurred under Salaries (18), Allowances (5) and Supply and Services (20). Out of the excess of 2 (Imperial) in Bombay 1 has been sanctioned and 1 awaits sanction.

66. The excess (£9) in England was due to increased demands for stores.

5.—Salt.

		India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Salaries, Establishment, and Contingencies.	Accounts . 1903-4	7,32	16	3,07	15,18	13,78	39,51
	Budget 1904-5	7,90	26	4,00	15,64	14,18	41,98
	Revised 1904-5	7,44	22	2,98	15,09	14,30	40,03
	Accounts 1904-5	7,61	24	3,10	15,10	14,13	40,18

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

5.—Salt—*concluded.*

		India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Manufacture and Excavation.	Accounts . 1903-4	2,00	...	...	...	...	2,00
	Budget . 1904-5	3,72	...	...	...	...	3,72
	Revised . 1904-5	2,99	...	...	...	...	2,99
	Accounts . 1904-5	2,75	...	...	...	...	2,75
Purchase and Freight.	Accounts . 1903-4	...	...	...	3,87	3,98	7,85
	Budget . 1904-5	...	...	...	6,50	4,27	10,77
	Revised . 1904-5	...	...	...	4,82	3,80	8,62
	Accounts . 1904-5	...	...	...	4,92	3,78	8,70
Lump reduction	Budget . 1904-5	*12*	...	...	...	...	*12*
TOTAL IN RUPEES	Accounts . 1903-4	9,32	16	3,07	19,05	17,76	49,36
	Budget . 1904-5	11,50	26	4,00	22,14	18,45	56,35
	Revised . 1904-5	10,43	22	2,98	19,91	18,10	51,64
	Accounts . 1904-5	10,36	24	3,10	20,02	17,91	51,63

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts . 1903-4	329,1	2,1	331,2
	Budget . 1904-5	375,7	9	376,6
	Revised . 1904-5	344,3	9	345,2
	Accounts . 1904-5	344 2	9	345,1

67. The Indian expenditure under this head showed a saving of 4,72 as compared with the Budget Estimate, but exceeded that of the previous year by 2,27. The saving as compared with the Budget, under *Salaries, Establishment and Contingencies* (1,80) occurred chiefly in Bengal (90). and Madras (54), the former being due to the full complement of establishment not having been entertained, and the latter to over-estimate. The saving in India (29) occurred under Preventive Establishment. The excess over the previous year occurred chiefly in Bombay and was due to high charges for petty construction. Under *Manufacture and Excavation* the saving (97) occurred mainly under manufacture of salt at the Sambhar Lake (78) and Pachbadra (18), partly counterbalanced by an increase under Through Traffic charges at Sambhar. Under *Purchase and Freight* the estimate both in Madras and Bombay was pitched too high; the excess over the previous year was due to low charges in 1903-04 owing to the unfavourable character of the season for the manufacture of salt and for fishing on the west coast.

6.—Stamps.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras	Bombay.	TOTAL.
Superintendence, Establishments and Contingencies.	Accounts . 1903-4	...	...	7	...	...	96	...	...	...	25	60	1,88
	Budget 1904-5	2	...	4	...	...	99	...	...	...	28	61	1,94
	Revised 1904-5	52	4	4	9	...	31	16	27	3	26	59	2,31
	Accounts 1904-5	54	4	4	8	...	29	16	28	3	26	59	2,31
Charges on sale of Stamps, including discount.	Accounts 1903-4	9	25	20	55	21	3,32	1,29	1,12	11	1,99	1,01	10,14
	Budget 1904-5	7	27	21	60	23	3,32	1,32	1,18	14	1,84	1,00	10,18
	Revised 1904-5	8	25	21	54	22	3,42	1,17	92	10	2,05	1,04	10,00
	Accounts 1904-5	7	26	22	57	21	3,47	1,17	88	9	2,06	1,04	10,04
Stamps supplied from Central Stores	Accounts 1903-4	—7,74	34	2	31	22	3,12	1,05	55	6	1,32	75	...
	Budget 1904-5	—8,14	38	4	44	21	3,49	96	62	7	1,18	75	...
	Revised 1904-5	—8,52	45	26	37	23	3,39	1,17	51	10	1,29	75	...
	Accounts 1904-5	—8,24	43	26	62	20	3,16	1,02	55	8	1,21	71	...
TOTAL IN RUPEES.	Accounts 1903-4	—7,65	59	29	86	43	7,40	2,34	1,67	17	3,56	2,36	12,02
	Budget 1904-5	—8,05	65	29	1,04	44	7,80	2,28	1,80	21	3,30	2,36	12,12
	Revised 1904-5	—7,92	74	51	1,00	45	7,12	2,50	1,70	23	3,60	2,38	12,31
	Accounts 1904-5	—7,63	73	52	1,27	41	6,92	2,35	1,71	20	3,53	2,34	12,35

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts . 1903-4	80,2	42,2	122,4
	Budget . 1904-5	80,8	37,5	118,3
	Revised . 1904-5	82,1	39,5	121,6
	Accounts . 1904-5	82,3	38,8	121,1

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

6.—Stamps—*concluded.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Excess over Budget Grant	Imperial	42	2	23	6	...	...	4	...	...	11	...	88
	Provincial	...	6	...	17	...	...	3	...	...	12	...	38
Excess sanctioned by Imperial Government	Imperial	...	...	22	...	...	...	...	...	...	...	...	22
Excess sanctioned by Local Government	Imperial	...	2	1	6	...	...	4	...	...	11	...	24
	Provincial	...	6	...	17	...	...	3	...	...	12	...	38
Excess awaiting sanction of the Imperial Government	Imperial	42	...	...	...	...	...	...	...	...	...	...	42

68. The expenditure under this head exceeded the Budget Estimate and the actuals of the previous year by 23 and 33 respectively. The variations are small, and do not call for special remarks. The excess under the first head and the saving under the second are mainly due to a change of classification by which certain charges hitherto shown under the latter are now shown under the former. The excess under *Superintendence, Establishments and Contingencies* in India (52), and the saving in Bengal (70), are chiefly due to the transfer from the latter to the former of charges on account of Presidency Executive Establishment.

69. The increase in England (£1,3) was due to a larger demand for stores than was indicated in the Estimates.

7.—Excise.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	CHARGES OF COLLECTION—	R	R	R
27	India	31	34	31
51	Central Provinces	55	56	54
22	Berar	23	22	22
7,01	Burma	11 16	10,17	10,24
20	Assam	36	37	38
8,14	Bengal	8,20	8,20	8,19
1,06	United Provinces of Agra and Oudh	1,09	93	93
58	Punjab	67	64	64
8	N.-W. Frontier Province	8	8	7
9,97	Madras	10,17	9,96	10,00
4,04	Bombay	4.75	4.75	4,70
32,08	TOTAL IN RUPEES	37,57	36,22	36,22
£		£	£	£
213,9	EQUIVALENT IN STERLING	250,5	241,5	241,5
...	ENGLAND	...	8	8
213,9	TOTAL INCLUDING ENGLAND	250,5	242,3	242,3

70. The total Indian expenditure fell short of the Budget by 1,35, but exceeded the actuals of the previous year by 4,14. As compared with the Budget, the largest saving occurred in Burma (92), and was due to decreases under Rewards, Secret Service and Contingencies, and to the non-utilization of the provision for construction of opium shops, partly counterbalanced by an excess under allowances. In the United Provinces the decrease (16) was due to savings under temporary establishment and allowances, and to partial utilization of the provision for reforms in distilleries. In Madras (17) it was chiefly due to an over-estimate in the charges for rewards, while in Bombay it occurred under Preventive and other establishments, partly counterbalanced by an increase due to the discontinuance of the contributions paid by farmers in Bombay and Khandesh, (which used to be adjusted by deduction from charges), on the introduction of administrative changes. As compared with the actuals of the previous year, the large excess in Burma (3,23) was due to the extension of revised opium arrangements to Upper Burma, with effect from 1st April 1904. The excess in Bombay was due to the employment of larger and better paid establishments as a check on smuggling and illicit distillation; and that in Assam to the employment of an inspecting staff towards the end of 1903-04. The excesses of 1 (Imperial) and 1 (Provincial) in Assam have been sanctioned.

71. The expenditure in England was due to passages of officers on appointment and to purchase of stores for which no provision was made in the Budget.

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

8.—Provincial Rates.

1903-4. Accounts.		Budget. (1904-5.)	Revised. (1904-5.)	Accounts. (1904-5.)
R	ESTABLISHMENTS AND OTHER CHARGES—	R	R	R
78	Burma	75	80	60
2	Assam	4	3	3
4,54	Bengal	4,85	4,38	4,30
1	United Provinces of Agra and Oudh	3	...	1
53	Bombay	54	51	56
5,88	TOTAL IN RUPEES	6,21	5,72	5,50
£		£	£	£
39,2	EQUIVALENT IN STERLING	41,4	38,1	36,6

72. The total expenditure under this head fell short of the Budget by 71 and of the actuals of the previous year by 38. The saving was contributed to by Burma (15) and Bengal (55), and was due in the former to commission on collection of cesses not having been fully paid during the year, and in the latter to savings under process-serving charges. The excess of 2 (Provincial) in Bombay has been sanctioned.

9.—Customs.

			Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the principal Ports of Rangoon, Calcutta, Madras, Bombay.	Accounts	1903-4	2,74	9,29	1,43	7,54	21,00
	Budget	1904-5	3,24	9,49	1,43	7,45	21,61
	Revised	1904-5	3,02	9,97	1,42	8,37	22,78
	Accounts	1904-5	3,05	9,48	1,43	8,43	22,39
Charges at other Ports.	Accounts	1903-4	82	49	1,31	1,59	4,21
	Budget	1904-5	90	51	1,34	1,55	4,30
	Revised	1904-5	91	55	1,30	1,63	4,39
	Accounts	1904-5	90	55	1,31	1,68	4,44
Lump provision	Budget	1904-5	...	...	...	1,05	1,05
TOTAL IN RUPEES	Accounts	1903-4	3,56	9,78	2,74	9,13	25,21
	Budget	1904-5	4,14	10,00	2,77	10,05	26,96
	Revised	1904-5	3,93	10,52	2,72	10,00	27,17
	Accounts	1904-5	3,95	10,03	2,74	10,11	26,83

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING	Accounts	1903-4	168,0	2	168,2
	Budget	1904-5	179,7	1	179,8
	Revised	1904-5	181,1	4	181,5
	Accounts	1904-5	178,9	4	179,3

73. The expenditure in India showed a saving of 13 as compared with the Budget, but exceeded the actuals of the previous year by 1,62. Under *Charges at the Principal Ports, etc.*, the saving (19) in Burma was chiefly due to the non-entertainment of the additional establishment provided for in the Budget from the beginning of the year, and (7) in Bombay to savings in the lump provision for the revision of establishment. The excess of 13 in Bombay under *Charges at other Ports* was due to higher charges for overtime allowances chiefly in Sind. The increase over the actuals of the previous year in Burma (39) was chiefly attributable to a new Bonding establishment for Bhamo, to the appointment of an Assistant Collector for Akyab, and to heavy payments for holiday and overtime allowances; in Bengal (25) to heavy overtime and holiday allowances in the Port of Calcutta; and in Bombay (98) to the revision of establishments. The excess of 3 (Imperial) in Bengal has been sanctioned, and that of 6 (Imperial) in Bombay awaits sanction

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued*

10.—Assessed Taxes.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
2	India	2	2	2
6	Berar	13	17	6
38	Burma	36	36	35
1	Assam	2	1	1
1,85	Bengal	1,64	1,60	1,56
13	Punjab	11	15	13
1	N.-W. Frontier Province	1	1	1
30	Madras	28	28	29
72	Bombay	73	78	78
3,48	TOTAL IN RUPEES	3,30	3,38	3,21
£		£	£	£
123,2	EQUIVALENT IN STERLING	22,0	22,5	21,4

74. The expenditure under this head showed savings of 9 and 27 as compared with the Budget and the actuals of the previous year, respectively. The saving in Berar (7) as compared with the Budget, was due to the provision (13) for collection of income tax not having been used, counterbalanced to the extent of 6 by arrear payments in respect of licence tax. Savings under Establishment and allowances account for the decrease in Bengal as compared with the previous year. The Imperial and Provincial excesses in Berar, in the Punjab, in Madras and in Bombay have been sanctioned.

11.—Forest.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
General Direction	Accounts.	1903-4	88	...	...	...	...	...	...	...	...	...	...	88
	Budget	1904-5	87	...	...	...	...	...	...	...	...	...	...	87
	Revised	1904-5	80	...	...	...	...	...	...	...	...	...	...	80
	Accounts.	1904-5	82	...	...	...	...	...	...	...	...	...	...	82
Conservancy and Works—														
Timber and other produce removed from the Forests by Government Agency.	Accounts.	1903-4	2,07	2,14	8	11,35	67	1,20	2,33	4,08	18	3,07	3,80	30,97
	Budget	1904-5	2,35	1,58	6	10,19	95	1,23	2,68	4,58	20	4,01	3,81	31,64
	Revised	1904-5	1,86	1,87	8	11,35	1,08	76	2,41	3,72	28	3,75	5,17	32,33
	Accounts.	1904-5	1,84	2,02	9	11,39	1,01	93	2,52	4,01	33	4,14	4,49	32,77
Timber and other produce removed from the Forests by consumers or purchasers.	Accounts.	1903-4	...	79	23	30	6	65	33	1	...	1,10	49	3,96
	Budget	1904-5	...	85	26	42	5	71	35	1	...	1,26	51	4,42
	Revised	1904-5	...	81	27	52	7	85	37	1	...	1,19	49	4,61
	Accounts.	1904-5	...	86	28	41	7	82	37	...	...	1,17	48	4,46
Other Charges	Accounts	1903-4	1,00	1,60	64	9,65	1,33	1,78	3,72	4,04	16	4,87	3,82	32,61
	Budget	1904-5	2,60	2,51	87	12,30	1,51	2,12	5,31	2,49	24	6,73	4,53	41,27
	Revised	1904-5	1,78	1,87	67	11,49	1,77	1,70	6,03	2,77	17	6,06	4,31	38,62
	Accounts.	1904-5	2,03	1,82	71	10,23	1,87	1,78	6,57	2,70	15	5,07	4,16	37,69
Establishment	Accounts	1903-4	1,84	5,87	1,46	12,22	2,20	3,40	4,43	3,44	27	8,47	9,65	53,25
	Budget	1904-5	1,89	6,56	1,56	13,03	2,27	3,55	4,66	3,59	25	8,47	9,95	55,78
	Revised	1904-5	2,03	5,95	1,53	12,64	2,08	3,50	4,47	3,50	30	8,50	9,82	54,32
	Accounts.	1904-5	1,70	5,96	1,47	12,44	2,09	3,35	4,46	3,41	27	8,88	9,91	53,94
Lump provision	Budget	1904-5	...	...	...	...	...	...	...	...	...	3	...	3
TOTAL IN RUPEES.	Accounts.	1903-4	5,79	10,40	2,41	33,52	4,26	7,03	10,81	11,57	61	17,51	17,76	1,21,67
	Budget	1904-5	7,71	11,50	2,75	36,00	4,78	7,61	13,00	10,67	69	20,50	18,80	1,34,01
	Revised	1904-5	6,47	10,50	2,55	36,00	5,00	6,84	13,28	10,00	75	19,50	19,79	1,30,68
	Accounts.	1904-5	6,39	10,66	2,55	34,47	5,04	6,88	13,92	10,12	75	19,86	19,04	1,29,68

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING	Accounts	1903-4	811,1	2,5	813,6
	Budget	1904-5	893,4	1,3	894,7
	Revised	1904-5	871,2	4,7	875,9
	Accounts	1904-5	864,5	4,6	869,1

Section A.—DIRECT DEMANDS ON THE REVENUES—*continued.*

11.—Forest—*concluded.*

75. The Indian expenditure fell short of the Budget Estimate by 4,33, but exceeded the actuals of the previous year by 8,01. As compared with the Budget the decrease occurred chiefly under *Other Charges* and *Establishment*. Under the former head the principal contributors were Burma and Madras. In Burma (2,13) it was due to less work having been carried out than was provided for, to fewer elephants having been purchased, and to those purchased from the Khedda Department not having been paid for, to small expenditure on forest settlement, surveys and working-plans, and to the provision for certain works and improvements not having been utilised. The decrease in Madras (1,06) was due to the suspension of Khedda operations, the non-purchase of a steam launch for the Godavari, less outlay on communications and surveys, and to the postponement of the demarcation of the Silent Valley reserve in South Malabar. Under *Establishment* the saving, which was largest in the Central Provinces (60) and Burma (59), was mainly due to vacancies, and absence of officers on long leave, and in the latter also to the full complement of officers and establishments not having been entertained throughout the year. As compared with the actuals of the previous year, the excess occurred chiefly in the United Provinces (3,11), Madras (2,35) and Bombay (1,28). In the first it was mainly due to the payment of arrear dues to the Raja of Tehri on account of leased Deodar forests; in Madras to the constitution of additional forest divisions by the splitting up of the large divisions in the Northern circle, and to operations connected with the supply of timber from the Southern Circle to the Kolar Gold Mines; and in Bombay to Famine grass operations and heavy charges in connection with the Tavargatti Depôt scheme in Kanara.

76. Under *Timber and other produce removed from the Forest by Government Agency*, the excess in the Central Provinces (44) was due to the working of the debrís of previous year's fellings, transportation of timber, and to the distillation of Russa grass oil; that in Burma (1,20) to larger extractions of timber than had been estimated for; that in the North-West Frontier Province (13) to the extension of timber operations in Kaghan; and that in Bombay (68) to the Famine grass operations, the purchase of tools and plant, and to high charges on account of the supply of Jamba sleepers to the Southern Mahratta Railway, These excesses were partly counterbalanced by savings in India (51) due to low charges for extraction, transport and sawing of timber in the Andamans, partly counterbalanced by Forest Survey charges, provided for under *Establishment* having been charged to this head; in Bengal (30) due to the transport of sleepers to the Siliguri Depôt having been prevented by the closing of the Tista Valley cart road for a great part of the year, and to sales to purchasers in the Kurseong and Angul Divisions in place of departmental working; in the United Provinces (16) due to less expenditure on sleeper works and resin operations, partly counterbalanced by increased expenditure on fuel and turpentine operations; and in the Punjab (57) due to curtailment of departmental operations. Under *Timber and other produce removed from the Forests by consumers or purchasers*, the excess in Bengal (11) was due to extensive repairs to steamers, and large purchase of coal for increased patrol work in the Sunderbuns Division. Under *Establishment* the saving in the Central Provinces and Burma have been explained above. The saving in India (19) was mainly due to the transfer of Forest Survey charges to the second head, as explained above; there was also a saving of 5 in the deputation and travelling allowances of the Forest Entomologist and his establishment, which was, however, covered by an excess of 6 in the Andamans due to the deputation of officers on special duty. The decreases in Assam (18), Bengal (20), and the Punjab (18) were due to the absence of officers on leave, and savings in the pay of Subordinate Forest and Office establishments, while the saving in the United Provinces (20) was due chiefly to a junior officer being in charge of the Central Circle. The excess in Madras (41) was due to the creation of an appointment in the Extra Assistant Conservators class, in connection with the formation of an additional forest division in the Northern Circle, and to too large a deduction in the Budget for probable savings.

77. As compared with the actuals of the previous year, the principal increases in the United Provinces (3,11), Madras (2,35), and Bombay (1,28) have already been explained. There was an increase in Burma of 95 due to large expenditure on roads and buildings, surveys and working plans, on extractions of timber by Government Agency, and on sleepers for the Railway. There was, on the other hand, a large decrease in the Punjab, owing to arrear payments in 1903-4 to the Raja of Chamba on account of his share of profits on the working of his forests.

78. The Imperial and Provincial excesses in Assam, in the United Provinces, in N.-W. F. Province and in Bombay have been sanctioned.

79. The excess in England (£3.3) was mainly due to the cost of Machinery for a steamer, but also to the Budget for stores having been framed before the forecast was received from India.

Section A.—DIRECT DEMANDS ON THE REVENUES—*concluded.*

12.—Registration.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Superintendence.	Accounts 1903-4	...	11	6	...	...	56	12	...	...	45	8	1,38
	Budget 1904-5	...	11	4	...	...	54	12	...	...	39	8	1,28
	Revised 1904-5	...	11	3	...	...	55	10	...	...	43	10	1,32
	Accounts 1904-5	...	11	3	...	...	55	10	...	...	43	9	1,31
District Charges.	Accounts 1903-4	6	38	44	49	39	9,04	2,18	92	9	8,61	2,69	25,29
	Budget 1904-5	7	44	44	00	39	9,16	2,17	99	9	8,70	2,75	25,89
	Revised 1904-5	6	42	44	58	39	9,10	2,21	93	9	8,87	2,74	25,83
	Accounts 1904-5	6	41	44	58	39	9,16	2,20	94	9	8,80	2,76	25,83
Lump Provision	Budget 1904-5	...	...	...	...	...	...	...	...	...	2	..	2
TOTAL IN RUPEES	Accounts 1903-4	6	49	50	49	39	9,60	2,30	92	9	9,06	2,77	26,67
	Budget 1904-5	7	55	48	60	39	9,70	2,29	99	9	9,20	2,83	27,19
	Revised 1904-5	6	53	47	58	39	9,65	2,31	93	9	9,30	2,84	27,15
	Accounts 1904-5	6	52	47	58	39	9,71	2,30	94	9	9,23	2,85	27,14
													£
TOTAL IN STERLING.	Accounts 1903-4												177,8
	Budget 1904-5												181,3
	Revised 1904-5												181,0
	Accounts 1904-5												180,9

80. The charges under this head showed a saving of 5 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 47. These small variations call for no remarks. The Imperial and Provincial excesses in Assam, in Bengal, in the United Provinces, in Madras and in Bombay have been sanctioned.

Section B.—INTEREST.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	RECEIPTS:—			
1,13,14	India (Rupee figures) . .	1,09,35	1,06,45	1,03,37
£		£	£	£
754,3	Equivalent in Sterling . .	729,0	709,7	689,1
141,8	England	40,0	160,0	160,5
896,1	TOTAL .	769,0	869,7	849,6

81. The receipts in this section exceeded the Budget by £80,6, or R12,09, but fell short of the actuals of the previous year by £46,5, or R6,98. As compared with the Budget, the improvement occurred entirely in England (£120,5, or R18,08) and was due to the investment of larger sums and at higher rate of interest than was anticipated. There was on the other hand a decline of £39,9, or R5,98, in India. Of this, £11,7, or R1,76, occurred under Interest on Loans to Municipal and other Public Corporations and was due to the postponement of the payment of interest by the Cantonment Committee, Secunderabad, to the payment in March 1904, by certain Municipalities in the United Provinces, of instalments due in April 1904, and short realization in Bombay, chiefly from the Poona Municipality; £3,9, or R58, under Interest on Loans to Native States mainly in India, due chiefly to short recovery on account of Berar Famine Loan and from the Bikaner State; £3,3, or R50, under Interest on Advances to Cultivators chiefly in the Central Provinces owing to reductions in the balance of Takavi Advances due to repayments and large remissions in 1903-04; £14,2, or R2,12, under Interest on Loans to Railway Companies owing to the non-payment by the Kalka-Simla Railway Company of interest for the half-year ending 31st December 1904 due on the loan advanced to them, and £8,3, or R1,24, under Interest on overdrawn Capital of Railway Companies in India due mainly to over-estimate.

82. The decline in India as compared with the actuals of the previous year was chiefly contributed by Bombay under Interest on Loans to Presidency Corporations and was caused by the realization of two years' interest in 1903-4 from the Bombay Port Trust.

XII.—Interest.

			India.	Central Provinces.	Berar	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
On Loans to Native States.	Accounts	1903-4	8,72	...	...	...	...	12	...	81	...	...	15	9,80
	Budget	1904-5	10,95	...	...	...	...	7	...	51	...	...	24	11,77
	Revised	1904-5	10,27	...	...	...	...	7	...	40	...	...	24	10,98
	Accounts	1904-5	10,27	...	...	...	...	7	...	40	...	...	45	11,19
Do. to Presidency Corporations.	Accounts	1903-4	...	...	...	...	...	14,16	...	...	...	2,25	22,53	38,94
	Budget	1904-5	...	...	...	...	...	13,83	...	...	...	2,23	13,38	29,44
	Revised	1904-5	...	...	...	...	...	13,83	...	...	...	2,24	13,38	29,45
	Accounts	1904-5	...	...	...	...	...	13,83	...	...	...	2,24	13,38	29,45
Do. to Municipal and other Public Corporations.	Accounts	1903-4	22	42	...	17	...	1,60	3,32	1,77	1	59	1,33	9,43
	Budget	1904-5	70	38	1	17	...	1,95	3,33	1,89	1	69	1,69	10,82
	Revised	1904-5	21	40	...	14	...	1,49	2,99	1,88	1	64	1,36	9,12
	Accounts	1904-5	19	42	...	13	1	1,50	2,99	1,83	1	64	1,34	9,06

Section A.—DIRECT DEMANDS ON THE REVENUES—*concluded.*

12.—Registration.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Superintendence.	Accounts 1903-4	...	11	6	...	...	56	12	...	...	45	8	1,38
	Budget 1904-5	...	11	4	...	...	54	12	...	...	39	8	1,28
	Revised 1904-5	...	11	3	...	...	55	10	...	...	43	10	1,32
	Accounts 1904-5	...	11	3	...	...	55	10	...	...	43	9	1,31
District Charges.	Accounts 1903-4	6	38	44	49	39	9,04	2,18	92	9	8,61	2,69	25,29
	Budget 1904-5	7	44	44	60	39	9,16	2,17	99	9	8,79	2,75	25,89
	Revised 1904-5	6	42	44	58	39	9,10	2,21	93	9	8,87	2,74	25,83
	Accounts 1904-5	6	41	44	58	39	9,16	2,20	94	9	8,80	2,76	25,83
Lump Provision	Budget 1904-5	...	...	...	...	...	...	...	...	...	2	..	2
TOTAL IN RUPEES	Accounts 1903-4	6	49	50	49	39	9,60	2,30	92	9	9,06	2,77	26,67
	Budget 1904-5	7	55	48	60	39	9,70	2,29	99	9	9,20	2,83	27,19
	Revised 1904-5	6	53	47	58	39	9,65	2,31	93	9	9,30	2,84	27,15
	Accounts 1904-5	6	52	47	58	39	9,71	2,30	94	9	9,23	2,85	27,14
													£
TOTAL IN STERLING.	Accounts 1903-4												177,8
	Budget 1904-5												181,3
	Revised 1904-5												181,0
	Accounts 1904-5												180,9

80. The charges under this head showed a saving of 5 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 47. These small variations call for no remarks. The Imperial and Provincial excesses in Assam, in Bengal, in the United Provinces, in Madras and in Bombay have been sanctioned.

Section B.—INTEREST.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	RECEIPTS:—			
1,13,14	India (Rupee figures) . .	1,09,35	1,06,45	1,03,37
£		£	£	£
754,3	Equivalent in Sterling . .	729,0	709,7	689,1
141,8	England	40,0	160,0	160,5
896,1	TOTAL .	769,0	869,7	849,6

81. The receipts in this section exceeded the Budget by £80,6, or R12,09, but fell short of the actuals of the previous year by £46,5, or R6,98. As compared with the Budget, the improvement occurred entirely in England (£120,5, or R18,08) and was due to the investment of larger sums and at higher rate of interest than was anticipated. There was on the other hand a decline of £39,9, or R5,98, in India. Of this, £11,7, or R1,76, occurred under Interest on Loans to Municipal and other Public Corporations and was due to the postponement of the payment of interest by the Cantonment Committee, Secunderabad, to the payment in March 1904, by certain Municipalities in the United Provinces, of instalments due in April 1904, and short realization in Bombay, chiefly from the Poona Municipality; £3,9, or R58, under Interest on Loans to Native States mainly in India, due chiefly to short recovery on account of Berar Famine Loan and from the Bikaner State; £3,3, or R50, under Interest on Advances to Cultivators chiefly in the Central Provinces owing to reductions in the balance of Takavi Advances due to repayments and large remissions in 1903-04; £14,2, or R2,12, under Interest on Loans to Railway Companies owing to the non-payment by the Kalka-Simla Railway Company of interest for the half-year ending 31st December 1904 due on the loan advanced to them, and £8,3, or R1,24, under Interest on overdrawn Capital of Railway Companies in India due mainly to over-estimate.

82. The decline in India as compared with the actuals of the previous year was chiefly contributed by Bombay under Interest on Loans to Presidency Corporations and was caused by the realization of two years' interest in 1903-4 from the Bombay Port Trust.

XII.—Interest.

		India.	Central Provinces.	Berar	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
On Loans to Native States.	Accounts 1903-4	8,72	...	...	...	...	12	...	81	...	...	15	9,80
	Budget 1904-5	10,95	...	...	...	...	7	...	51	...	...	24	11,77
	Revised 1904-5	10,27	...	...	...	...	7	...	40	...	...	24	10,98
	Accounts 1904-5	10,27	...	...	...	...	7	...	40	...	...	45	11,19
Do. to Presidency Corporations.	Accounts 1903-4	...	...	...	...	...	14,16	...	...	...	2,25	22,53	38,94
	Budget 1904-5	...	...	...	...	...	13,83	...	...	...	2,23	13,38	29,44
	Revised 1904-5	...	...	...	...	...	13,83	...	...	...	2,24	13,38	29,45
	Accounts 1904-5	...	...	...	...	...	13,83	...	...	...	2,24	13,38	29,45
Do. to Municipal and other Public Corporations.	Accounts 1903-4	22	42	...	17	...	1,60	3,32	1,77	1	59	1,33	9,43
	Budget 1904-5	70	38	1	17	...	1,95	3,33	1,89	1	69	1,69	10,82
	Revised 1904-5	21	40	...	14	...	1,49	2,99	1,88	1	64	1,36	9,12
	Accounts 1904-5	19	42	...	13	1	1,50	2,99	1,83	1	64	1,34	9,06

Section B.—INTEREST—*continued.*

XII.—Interest—*continued.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
On loans to Landholders and other Notabilities.	Accounts 1903-4	6	...	...	...	...	4	24	1	...	...	51	86
	Budget 1904-5	5	...	...	...	...	2	25	1	1	2	12	48
	Revised 1904-5	11	...	...	...	...	2	20	1	1	3	4	42
	Accounts 1904-5	13	...	...	...	...	1	20	2	1	2	6	45
On Advances to Cultivators and Advances under Special Laws.	Accounts 1903-4	10	1,04	20	30	2	1,01	27	80	7	1,85	3,46	9,12
	Budget 1904-5	5	74	22	21	2	1,09	44	75	6	1,58	3,29	8,45
	Revised 1904-5	11	36	18	31	2	1,03	28	87	6	1,55	3,97	8,74
	Accounts 1904-5	10	34	16	36	2	74	25	83	8	1,56	3,51	7,95
On Loans to Railway Companies in India (Kalka-Simla Railway).	Accounts 1903-4	2,63	...	...	...	...	...	...	...	...	...	...	2,63
	Budget 1904-5	4,03	...	...	...	...	..	...	...	...	...	...	4,03
	Revised 1904-5	4,05	...	...	...	...	...	...	...	...	...	...	4,05
	Accounts 1904-5	1,91	...	...	...	...	...	...	...	...	...	...	1,91
On Regimental Loans and Advances.	Accounts 1903-4	51	...	...	...	...	...	...	...	...	...	...	51
	Budget 1904-5	37	...	...	...	...	...	...	...	...	...	...	37
	Revised 1904-5	29	...	...	...	...	...	...	...	...	...	...	29
	Accounts 1904-5	31	...	...	...	...	...	...	...	...	...	...	31
On Currency Investment.	Accounts 1903-4	34,70	...	...	...	...	...	...	...	...	...	...	34,70
	Budget 1904-5	34,70	...	...	...	...	...	...	...	...	...	...	34,70
	Revised 1904-5	34,70	...	...	...	...	...	...	...	...	...	...	34,70
	Accounts 1904-5	34,70	...	...	...	...	...	...	...	...	...	...	34,70
On Securities of Provincial Funds.	Accounts 1903-4	2	4	...	...	1	15	24	1	...	61	76	1,84
	Budget 1904-5	2	4	...	...	1	15	24	1	...	47	75	1,69
	Revised 1904-5	2	4	3	...	1	15	25	2	...	65	76	1,93
	Accounts 1904-5	2	4	4	...	1	15	26	2	...	66	75	1,95
On Overdrawn Capital of Railway Companies in India.	Accounts 1903-4	3,82	...	...	...	...	...	...	...	...	...	...	3,82
	Budget 1904-5	6,20	...	...	...	...	...	...	...	...	...	...	6,20
	Revised 1904-5	5,32	...	...	...	...	...	...	...	...	...	...	5,32
	Accounts 1904-5	4,96		...	...	...	...	...	...	...	...	...	4,96
Other Items	Accounts 1903-4	3	...	2	...	...	91	...	6	...	37	10	1,49
	Budget 1904-5	3	...	2	...	1	89	...	4	...	37	4	1,40
	Revised 1904-5	3	...	2	...	...	90	...	13	...	32	5	1,45
	Accounts 1904-5	8	...	1	...	...	90	...	14	...	26	5	1,44
TOTAL INDIA IN RUPEES.	Accounts 1903-4	50,81	1,50	22	47	3	17,99	4,07	3,46	8	5,67	28,84	1,13,14
	Budget 1904-5	57,10	1,16	25	38	4	18,00	4,26	3,21	8	5,36	19,51	1,09,35
	Revised 1904-5	55,11	80	23	45	3	17,49	3,72	3,31	8	5,43	19,80	1,06,45
	Accounts 1904-5	52,67	80	21	49	4	17,20	3,70	3,24	10	5,38	19,54	1,03,37

		Total India, equivalent in £.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts 1903-04	754,3	141,8	896,1
	Budget 1904-05	729,0	40,0	769,0
	Revised 1904-05	709,7	160,0	869,7
	Accounts 1904-05	689,1	160,5	849,6

83. The Indian receipts under this head arise mainly out of the Paper Currency Investment, and Loans granted to Municipalities and other public bodies, Native States, and cultivators. No alteration was made in the amount of the first during the year.

Section B.—INTEREST—*continued.*

XII.—Interest—*continued.*

84. The following statement shows the balances of the different kinds of loans during the last five years:—

	31st March 1901.	31st March 1902.	31st March 1903.	31st March 1904.	31st March 1905.
IMPERIAL ADVANCES AND LOAN ACCOUNT.					
Native States	4,98,50	5,46,41	5,03,89	4,85,34	4,53,26
Presidency Corporations, including Port Trusts	7,47,89	7,41,12	7,32,05	7,24,60	7,26,47
Mofussil Municipalities	3,96	3,97	4,60	4,27	3,91
Railway Companies	...	...	50,50	95,50	1,09,78
Landholders and others	99	2,29	2,52	2,24	1,94
District and Local Fund Committees	9,84	9,59	9,52	9,39	9,19
Regimental and other Loans, Military	6,90	6,75	6,17	7,16	8,00
Hyderabad Contingent	...	...	3	2	...
Advances to Cultivators	7,71	7,57	10,64	8,33	7,41
TOTAL	12,75,79	13,17,70	13,19,92	13,36,85	13,19,96
PROVINCIAL ADVANCES AND LOAN ACCOUNT.					
Mofussil Municipalities	1,86,45	1,89,76	1,96,48	1,99,23	2,04,18
Port Funds	19,97	19,12	18,52	16,44	15,75
District and Local Fund Committees	9,45	9,45	8,46	8,07	7,37
Landholders and others	4,27	14,02	13,54	11,62	9,21
Advances under Special Laws	19,82	18,15	16,68	14,72	16,81
Advances to Cultivators	3,27,65	3,32,45	3,16,14	2,48,98	2,29,43
TOTAL	5,67,61	5,82,95	5,69,82	4,99,06	4,82,75
GRAND TOTAL	18,43,40	19,00,65	18,89,74	18,35,91	18,02,71
Interest received	48,88	63,60	66,64	71,13	60,13
Percentage reckoned on balance at end of year	2·652	3·346	3·526	3·874	3·335

85. The interest paid in 1904-5 by Local Governments to the Government of India on account of Loans held on the Provincial account amounted to R16,45, or £109,7, while the actual sum realized and credited to the Provincial revenues amounted, in the aggregate, to R16,76, or £111,7.

86. *Interest on Loans to Native States* shows a decline of 58 from the Budget. In India, where the principal decrease occurred, the recovery on account of the Berar Famine Loan fell short of the Budget by 36, that from Bikaner by 20, and that from Partabgarh States by 2, while there were no recoveries under loans to Banswara State (6) and Jaora State (3). The decrease of 11 in the Punjab was the result of short receipts from Jhind State (22) caused by the instalment payable in June 1904 having been paid in March 1904, and an increased realization from the Patiala State (10) owing to the loan taken by the State being larger than was estimated. There was, on the other hand, an increase of 21 in Bombay due to the recoveries from the Mahikanta and Kathiawar Agencies.

87. Under *Interest on Loans to Municipal and other Public Corporations* the fall in India resulted from the postponement of the payment of interest by the Cantonment Committee, Secunderabad, on the loan for water works. The Budget in Bengal was pitched too high: this was foreseen in the Revised. The decrease in the United Provinces was due partly to the payment, in March 1904, of instalments due in April, by the Meerut, Nainital and Lucknow Municipalities (23), and partly to the very limited utilisation of the allotments placed at the disposal of the Local Governments for loans to Municipalities. The non-realisations from the Ahmednagar and Belgaum Municipalities (9), and short realisation from Satara Local Board (2), and the Poona (17) and Satara (2) Municipalities, were mainly responsible for the decline in Bombay.

88. The short receipts under *Advances to Cultivators and Advances under Special Laws* occurred chiefly in the Central Provinces (40), and was due to the reduction in balance of Takavi advances, owing to repayments and large remissions in 1903-4; in Bengal (35) due to smaller realization of interest on advances to cultivators, and on embankment and drainage advances than was anticipated; and in the United Provinces (19) due to the non-realization of interest on account of advances under the Bundelkhand Encumbered Estates Act, for which there was a provision of 16 in the Budget, combined with a reduction

Section B.—INTEREST—*concluded.*

XII.—Interest—*concluded.*

tion in the amount of outstandings under advances to cultivators. These decreases were to some extent counterbalanced by increased realizations in Burma (15) due to an under-estimate, and in Bombay (22), to excess receipts under advances for improvement of land.

89. The decrease under *Loans to Railway Companies* was due to the interest on the loan to the Kalka-Simla Railway Company, due for the half-year, ending 31st December 1904, not having been paid in 1904-5.

90. The excess receipts under *Interest on Securities of Provincial Funds* occurred mainly in Madras, and was due to large investments in Government Securities of Cess Receipts realized by District Boards.

91. Under *Interest on Overdrawn Capital* the Budget did not anticipate large overdrawals by the guaranteed Railway Companies, while in the case of other Railway Companies it was over-estimated. The interest realized in the case of the former was consequently much greater, and that in the case of the latter much less than was anticipated in the Budget.

92. Under *Miscellaneous* the excess in India (5) was on account of interest on a special advance to the Bank of Bengal; that in the Punjab (10) represents increased realization on the unpaid portions of the purchase money of waste lands in the Chenab Colony, while the decrease in Madras (11) was due to short realisations of interest on arrears of Land Revenue.

93. In England the increase of £ 120,5 was caused by the investment of a larger sum and at a higher rate of interest than was anticipated.

Section B.—INTEREST.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	EXPENDITURE :—	R	R	R
—1,92,89	India (Rupee figures)	—2,12,77	—2,11,01	—2,09,73
£		£	£	£
—1,285,9	Equivalent in Sterling	—1,418,5	—1,406,7	—1,398,2
2,983,5	England	2,994,8	3,045,1	3,045,1
1,697,6	TOTAL	1,576,3	1,638,4	1,646,9

94. The total charges in this section were more than the Budget by £70,6, or R10,59, and less than the actuals of the previous year by £50,7, or R7,60. The increase as compared with the Budget occurred entirely in England, and was composed of an excess of £107,3 due to the absence of provision for discount on the issue of £2,500,0 India 3 per cent. stock, and a saving of £56,8 due partly to £1,500,0 Bills having been discharged without replacement, and partly to a lower rate of interest on £500,0 Bills replaced in June. There was, on the other hand, a saving of £4,6, or R71, in India caused by the favourable rate at which the new loan of 3,00 lakhs was raised, partly counterbalanced by payment of arrear interest on the 3½ per cent. loans. The transfer of interest to Railway Revenue and Irrigation Accounts was less than the Budget by £24,6, or R3,70, on account of short capital outlay. This produced an apparent excess of £20,3, or R3,04.

95. As compared with the actuals of the previous year, the decrease of £50,7, or R7,60, was due to the increased transfer of interest to Railway Revenue and Irrigation Accounts, partly counterbalanced by excess payment in England due to the causes mentioned above, and in India on account of arrear interest.

13.—Interest on Ordinary Debt.

96. The following figures give the particulars of loans raised or discharged during the years 1903-4 and 1904-5 :—

1903-4. Accounts. £		1904-5. Budget. £	1904-5. Revised. £	1904-5. Accounts. £
	PERMANENT DEBT.			
	INDIA—			
1,333,4	Debt incurred	2,000,0	2,000,0	2,000,0
86,5	Debt discharged	86,7	86,7	84,3
+1,246,9	NET IN INDIA	+1,913,3	+1,913,3	+1,915,7
	ENGLAND—			
	Debt incurred—			
1,500,0	India Stock	2,500,0	2,500,0	2,500,0
	Debt discharged—			
600,0	Great Indian Peninsula Railway Debentures	1,002,1	1,002,1	1,002,1
...	India 5 per cent. Stock	...	1	1
600,0		1,002,1	1,002,2	1,002,2
+900,0	NET IN ENGLAND	+1,497,9	+1,497,8	+1,497,8
+2,146,9	NET IN INDIA AND ENGLAND	+3,411,2	+3,411,1	+3,413,5
	TEMPORARY DEBT.			
	INDIA—			
333,3	Debt incurred	...	...	...
...	Debt discharged	333,3	333,3	333,3
+333,3	NET IN INDIA	—333,3	—333,3	—333,3
	ENGLAND—			
2,000,0	Temporary Loans incurred	2,000,0	500,0	500,0
3,500,0	Temporary Loans discharged	2,000,0	2,000,0	2,000,0
—1,500,0	NET IN ENGLAND	...	—1,500,0	—1,500,0
—1,166,7	NET IN INDIA AND ENGLAND	—333,3	—1,833,3	—1,833,3

Section B.—INTEREST—*continued.*

13.—Interest on Ordinary Debt—*continued.*

97. A 3½ per cent. rupee loan of 300 lakhs, as announced in the Financial Statement, was raised in July 1904 at an average rate of R97-9-2·1. Of the balance of loans previously notified for discharge, 65 was paid, consisting of 1, 49 and 15 of the 4½, 4 and 3½ per cent. loans respectively and of the loans bearing interest, 1,200 was paid on account of the Gwalior Loan in accordance with the terms of agreement with the Durbar. The Temporary Loan of 50,00 obtained from the Gwalior Durbar in January 1904, to strengthen the rupee balances, was also discharged.

98. In England the Budget Estimate provided for an addition of £2,500,0 to the sterling debt and the issue of £2,000,0 India Bills to discharge Railway Debentures as well as to make advances to Indian Railway Companies. The Sterling Loan was raised at an average rate of £95-18-6, of which £1,002,1 was applied to the discharge of the G. I. P. Railway Debentures. There was, however, a variation from the Budget programme in the issue of India Bills (Temporary Debt) which was restricted to £500,0 only £2,000,0 were discharged as provided in the Estimate.

99. The total Interest on debt paid in India and in England is shown below:—

Debt in India on 31st March 1904—

1903-4. Accounts.	Rate.	Principal.	Interest due	1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R	R	R
4,50	4½	1,00,00	4,50	4,50	4,50	4,50
18,14	4	4,39,00	17,56	17,66	17,66	17,66
3,57,42	3½	1,02,65,23	3,59,28	3,63,67	3,66,11	3,64,93
33,17	3	11,07,10	33,21	33,21	33,21	33,00
50	4 Provincial Debentures .	8,55	34	50	44	44
4,13,73	TOTAL .	1,19,19,88	4,14,89	4,19,54	4,21,92	4,20,53
23	Interest on Loans in course of discharge . .			71	80	73
3,80	Discount on Loans and Miscellaneous . .			9,00	7,28	7,28
4,17,76	TOTAL INTEREST PAID IN INDIA IN RUPEES .			4,29,25	4,30,00	4,28,54
£				£	£	£
2,785,1	Equivalent in Sterling			2,861,6	2,866,7	2,857,0
4,342,8	England			4,373,9	4,423,9	4,423,9
7,127,9	TOTAL INCLUDING ENGLAND .			7,235,5	7,290,6	7,280,9

100. This total amount was divided between Interest on Ordinary Debt and Interest on Debt for Railways and Irrigation as shown below:—

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
	Interest on Ordinary Debt—			
R		R	R	R
—2,56,10	India in Rupee figures	—2,79,52	—2,78,10	—2,76,53
£		£	£	£
—1,707,3	Equivalent in Sterling	—1,863,5	—1,854,0	—1,843,5
2,983,5	England	2,994,7	3,045,1	3,045,1
1,276,2	TOTAL .	1,131,2	1,191,1	1,201,6
	Interest on Debt for Railways and Irrigation Works—			
R		R	R	R
6,73,86	India in Rupee figures	7,08,77	7,08,10	7,05,07
£		£	£	£
4,492,4	Equivalent in Sterling	4,725,1	4,720,7	4,700,5
1,359,3	England	1,379,2	1,378,8	1,378,8
5,851,7	TOTAL .	6,104,3	6,099,5	6,079,3

101. The total payment of Interest in India fell short of the Budget by 71, but exceeded the actuals of the previous year by 10,78. The saving as compared with the Budget was the result chiefly of a saving under *Discount on Loans* (1,72) caused by the favourable rate at which the new loan of 300 lakhs was raised, and an excess in the payment of interest on the 3½ per cent. loans (1,26) on account of arrear interest. The saving of 21 in the payment of interest on the 3 per cent. loans was in consequence of the interest remaining unpaid at the end of the year. The small decrease under *Interest on Provincial Debenture Loans* was in the additional payment on account of surplus profits of the Cawnpore-Achneyra Railway.

Section B.—INTEREST—*continued.*

13.—Interest on Ordinary Debt—*concluded.*

102. The transfer of interest charge to Railway, Revenue and Irrigation Accounts was less than the Budget by 3,70 as the total capital outlay on Railway and Irrigation works was lower than the sanctioned estimate.

103. The excess of £50,0 in England was mainly composed of an excess of £107,3, due to the absence of provision of discount on the issue of £2,500,0 India 3 per cent. stock, and a saving of £56,8 under *Interest on Loans contracted in England*, of which £57,2 were in interest on India Bills, due partly to £1,500,0 Bills having been discharged and not replaced and partly to a lower rate of interest being paid on the £500,0 Bills replaced in June.

14.—Interest on other Obligations.

			India.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
On Special Loans	Accounts	1903-4	48	...	...	...	...	7,15	1	...	1,17	8,81
	Budget	1904-5	52	...	...	...	...	7,07	1	...	1,01	8,61
	Revised	1904-5	54	...	...	...	...	7,05	1	...	1,01	8,61
	Accounts	1904-5	50	...	...	...	...	7,01	1	...	96	8,48
Treasury Notes and Service Funds.	Accounts	1903-4	9,03	...	...	...	...	...	...	14	1,24	10,41
	Budget	1904-5	9,16	...	...	...	...	...	...	14	1,30	10,60
	Revised	1904-5	9,12	...	...	...	...	...	...	14	1,27	10,53
	Accounts	1904-5	9,07	...	...	...	...	...	...	15	1,32	10,54
Savings Bank Deposits	Accounts	1903-4	39,54	3	...	3	80	56	2,05	6	14	43,21
	Budget	1904-5	42,56	3	...	2	91	63	2,30	5	17	46,67
	Revised	1904-5	43,22	4	...	3	86	62	2,22	6	17	47,22
	Accounts	1904-5	43,13	4	...	3	88	61	2,19	6	15	47,09
Miscellaneous	Accounts	1903-4	33	...	2	1	19	...	3	2	18	78
	Budget	1904-5	32	...	...	1	38	...	3	2	11	87
	Revised	1904-5	33	...	...	1	22	...	3	3	11	73
	Accounts	1904-5	32	...	...	1	16	...	3	3	14	69
TOTAL IN RUPEES	Accounts	1903-4	49,38	3	2	4	99	7,71	2,09	22	2,73	63,21
	Budget	1904-5	52,56	3	...	3	1,29	7,70	2,34	21	2,59	66,75
	Revised	1904-5	53,21	4	...	4	1,08	7,67	2,26	23	2,56	67,09
	Accounts	1904-5	53,02	4	...	4	1,04	7,62	2,23	24	2,57	66,80

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING.	Accounts	1903-4	421,4	...	421,4
	Budget	1904-5	445,0	1	445,1
	Revised	1904-5	447,3	...	447,3
	Accounts	1904-5	445,3	...	445,3

		India.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Excess over Budget Grant	Imperial	46	1	...	1	...	...	...	3	...	51
	Provincial	...	...	...	...	...	...	...	...	4	4
Excess sanctioned by Imperial Government—	Imperial	...	...	...	...	...	...	...	2	...	2
Excess sanctioned by Local Government.	Imperial	...	1	...	1	...	...	...	...	...	2
		...	...	...	...	...	...	...	...	...	...
Excess awaiting sanction of Imperial Government.	Imperial	46	...	...	...	...	...	...	1	...	47
	Provincial	...	...	...	...	...	...	...	...	4	4

104. The expenditure was more than the Budget and the actuals of the previous year by 5 and 3,59 respectively. The most important fluctuations occurred in India under *Savings Bank Deposits* as the charge for interest increases with the growth in the deposits. The excess over the actuals of the previous year in India was due to the same cause. The decline in Punjab (11) as compared with the Budget was the result of larger withdrawals than were anticipated. Of the saving of 13 under *Interest on Special Loans,* the decrease (2) in India occurred under the 8 per cent. Perpetual Loan (Madras); in United Provinces (6) due to the non-payment of certain Wasika pensions; and in Bombay (5) to the interest on the Grant Medical College Funds not having been claimed in the year. The higher charge in Bombay in the previous year was due to the payment of arrears of interest on Educational Funds and the adjustment of certain erroneous credits in connection with loans to States in the Palanpur Agency. Under *Treasury Notes and Service Funds* the decrease (9) in India, which occurred in the interest on Treasury Notes on account of

Section B.—INTEREST—*concluded.*

14.—Interest on other Obligations—*concluded.*

Bhonsla and other Nagpur Temples, was to some extent counterbalanced by an excess in Bombay in consequence of an increase in the balance of the Uncovenanted Service Family Pension Fund. The saving of 22 under *Miscellaneous* in Bengal occurred mainly in the Local Section. The excess of 3 in Bombay was in the interest on deposits, fine funds, etc., of the Great Indian Peninsula Railway.

105. The usual details of the interest on Treasury Notes and Service Funds and Savings Bank deposits are noted below:—

Interest on Treasury Notes and Service Funds.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
6,81	Bengal Uncovenanted Fund	8,95	8,91	8,93
1,24	Bombay " "	1,30	1,27	1,32
36	Other Funds	35	35	29
10,41	TOTAL .	10,60	10,53	10,54

Interest on Savings Bank Deposits.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
34,96	Post Office Savings Banks	37,60	38,13	38,12
4,42	State Railway Provident Institutions . . .	4,92	4,78	4,75
2,17	Civil Engineers' Provident Fund	2,25	2,36	2,29
84	Postal Insurance and Life Annuity Fund . .	98	1,01	1,02
82	Other Accounts	92	94	91
43,21	TOTAL .	46,67	47,22	47,09

Section C.

POST OFFICE.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
	RECEIPTS—			
R		R	R	R
2,26,07	India (Rupee figures)	2,24,29	2,38,61	2,36,40
£		£	£	£
1,507,1	Equivalent in Sterling	1,495,3	1,590,7	1,576,0
	EXPENDITURE—			
R		R	R	R
1,94,78	India (Rupee figures)	2,06,98	2,04,54	2,05,02
£		£	£	£
1,298,5	Equivalent in Sterling	1,379,9	1,363,6	1,366,8
104,7	England	151,0	149,5	153,0
1,403,2	TOTAL .	1,530,9	1,513,1	1,519,8
	NET.			
R		R	R	R
+31,29	India (Rupee figures)	+17,31	+34,07	+31,38
£		£	£	£
+208,6	Equivalent in Sterling	+115,4	+227,1	+209,2
—104,7	England	—151,0	—149,5	—153,0
+103,9	TOTAL .	—35,6	+7,76	+56,2

TELEGRAPH.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
	RECEIPTS—			
R		R	R	R
1,27,66	India (Rupee figures)	1,24,20	1,32,27	1,34,07
£		£	£	£
851,1	Equivalent in Sterling . .	828,0	881,8	893,8
6,5	England	6,4	7,4	4,1
857,6	TOTAL .	834,4	889,2	897,9
	EXPENDITURE—			
R		R	R	R
1,00,99	India (Rupee figures)	1,12,51	1,04,65	1,06,42
£		£	£	£
673,2	Equivalent in Sterling	750,1	697,7	709,5
243,6	England	247,8	217,6	192,8
916,8	TOTAL .	997,9	915,3	902,3
	NET.			
R		R	R	R
+26,67	India (Rupee figures)	+11,69	+27,62	+27,65
£		£	£	£
+177,9	Equivalent in Sterling	+77,9	+184,1	+184,3
—237,1	England	—241,4	—210,2	—188,7
—59,2	TOTAL .	—163,5	—26,1	—4,4

Section C—*continued.*

MINT.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
	RECEIPTS—			
R		R	R	R
4,32,71	India (Rupee figures)	29,41	29,55	30,95
£		£	£	£
2,884,7	Equivalent in Sterling	196,1	197,0	206,4
1	England	...	...	...
2,884,8	TOTAL .	196,1	197,0	206,4
	EXPENDITURE—			
R		R	R	R
4,16,62	India (Rupee figures)	33,87	16,12	15,53
£		£	£	£
2,777,5	Equivalent in Sterling	225,8	107,5	103,5
8,1	England	6,3	13,2	14,4
2,785,6	TOTAL .	232,1	120,7	117,9
	NET.			
R		R	R	R
+16,09	India (Rupee figures)	—4,46	+13,43	+15,42
£		£	£	£
+10,72	Equivalent in Sterling	—29,7	+89,5	+102,9
—8,0	England	—6,3	—13,2	—14,4
+99,2	TOTAL .	—36,0	+76,3	+88,5

106. Under Post Office the net receipts were more than the Budget by £91,8 or R13,77 but were less than the actuals of the previous year by £47,7 or R7,15. The improvement as compared with the Budget was caused by an unexpectedly large increase in the sale of Postage Stamps, and to the growth in the operations of the Money Order Department, and by a decrease in the expenditure, chiefly under Conveyance of Mails in the payments to Railways and under Presidency and District Offices, owing to the revision of establishment not having been brought into effect till late in the year. The decrease as compared with the actuals of the previous year was the result of increased expenditure in England, owing chiefly to larger demand for stores than was anticipated, and an improvement in India, due to increased sale of Postage Stamps and Money Order receipts, partly counterbalanced by increased expenditure chiefly under Establishment, owing to the expansion and development of the Department, and under Subsidies due mainly to the new arrangements for carrying mails, and for the New Persian Gulf Section.

107. The net results of the transactions of the Postal Department for the last five years are shown by the following figures:—

	Net Receipts.
	R
1900-01	20,24
1901-02	15,47
1902-03	12,47
1903-04	15,59
1904-05	8,43

Section C—*continued.*

Mint—*concluded.*

108. Under Telegraph the net receipts exceeded the Budget, and the actuals of the previous year by £159,1 or R23,86, and £54,8 or R8,22, respectively. The improvement as compared with the Budget, was due principally to increased message revenue, and rent of wires and instruments leased to Railways and Canals, and to reduced expenditure due to small purchase of stores in England, and to the non-payment of the Joint-Purse Guarantee, and in India to short outlay in the repairs to lines.

109. The improvement as compared with the actuals of the previous year was due to increased message traffic, owing to reduction in the rates of inland messages, and to the Russo-Japanese War, and reduced expenditure under Indo-European Telegraphs in the payments of message revenue, and on the Central Persian Line.

110. Under Mint the net receipts exceeded the Budget by £124,5 or R18,67, but fell short of the actuals of the previous year by £10,7 or R1,60. The improvement was due to a large dollar coinage for the Straits Settlements, to the credit of 2 per cent. on actual coinage, and to the absence of any charge under Net Profits on Silver Coinage paid to the Gold Reserve Fund owing to change in the method of adjustment reduced by short receipt under gain on coinage operations.

111. The decrease as compared with the actuals of the previous year was mainly due to the change in the method of adjustment of the net profit on silver coinage.

XIII.—Post Office.

	1903-4. Accounts.			1904-5. Budget.		1904-5. Revised.		1904-5. Accounts.
	R			R		R		R
	13,42	PARCEL AND OTHER POSTAGE COLLECTED IN CASH		13,60		13,70		13,74
		SALE OF POSTAGE STAMPS—						
1,42,98		Ordinary	1,44,30		1,56,00		1,52,97	
30,54		Service	30,75		31,70		31,71	
1,73,52			1,75,05		1,87,70		1,84,68	
		Deduct—Payments to English, Colonial, and other Foreign Post Offices						
1,03			*1,78*		*1,78*		1,83	
	1,72,49			1,73,27		1,85,92		1,82,85
	3,29	MAIL CART, PARCEL VAN, PASSENGER AND GOODS SERVICE		1		80		76
	34,94	MONEY ORDER RECEIPTS		35,20		36,20		36,81
	1,21	OTHER RECEIPTS		1,40		1,42		1,66
	2,25,35			2,23,48		2,38,04		2,35,82
		DISTRICT POST COLLECTIONS—						
	15	Central Provinces		17		15		15
	10	Bengal		10		13		12
	10	Punjab		11		11		10
	37	N.-W. Frontier Province		43		18		21
	72			81		57		58
	2,26,07	TOTAL INDIA (RUPEE FIGURES)		2,24,29		2,38,61		2,36,40
	£			£		£		£
	1,507,1	EQUIVALENT IN STERLING		1,495,3		1,590,7		1,576,0

112. The total revenue exceeded the Budget Estimate by R12,11, and the actuals of the previous year by 10,33. The increase as compared with the Budget Estimate, occurred chiefly under *Sale of Postage Stamps—Ordinary* (8,67), and *Money Order Receipts* (1,61) owing to an unexpectedly large increase in the sale of stamps, and in the issue of money orders, and under *Mail Cart, Parcel Van,*

Section C—*continued.*

XIII.—Post Office—*concluded.*

Passenger and Goods Service (75) due to the Simla Tonga Traffic not having been altogether stopped as was expected. There were also small improvements under *Parcel and other Postage collected in cash* (14), and *Other Receipts* (26) due to under-estimates. These improvements were counterbalanced to a small extent by a falling off in the *District Post Collections* (23), chiefly in the North-West Frontier Province, owing to the transfer of the Tonga and Mail Cart Services to the Postal Department.

113. The increase as compared with the previous year was due to the general expansion of the operations of the Department, and occurred chiefly under *Sale of Postage Stamps—Ordinary* (9,99) and *Service* (1,17), and *Money Order Receipts* (1,87). There were smaller improvements under *Parcel and other Postage collected in cash* (32) and *Other Receipts* (45). These were partly counterbalanced by a decrease under *Mail Cart, Parcel Van, Passenger and Goods Service* (2,53) owing to the opening of the Simla-Kalka Railway, by a larger deduction than in the previous year under *Payments to English, Colonial, etc., Post Offices* (80), and to a falling off under *District Post Collections* (14) chiefly in the North-West Frontier Province due to the cause stated above.

15.—Post Office.

	1903-4. Accounts. R			1904-5. Budget. R		1904-5. Revised. R		1904-5. Accounts. R
	7,92	CHIEF OFFICE, CALCUTTA . .		8,22		8,26		8,22
	1,16,16	PRESIDENCY AND DISTRICT OFFICES		1,24,63		1,23,39		1,23,87
		CONVEYANCE OF MAILS—						
15,80		Road Establishment and Contingencies . . .	17,18		17,58		17,16	
16,28		Railway Charges . .	17,86		17,14		16,79	
4,64		Mail Cart, Parcel Van, Passenger and Goods Service, Establishment and Charges . . .	3,02		2,97		2,97	
25		Other Charges . . .	33		31		31	
	36,97			38,39		38,00		37,23
	2,24	DISCOUNT ON SALE OF POSTAGE STAMPS		2,23		2,38		2,36
	8,90	SUBSIDIES		10,72		10,57		10,55
	7,33	STATIONERY AND PRINTING .		8,02		7,63		8,57
	52	MISCELLANEOUS . . .		55		55		50
	1,80,04			1,92,76		1,90,78		1,91,30
		DISTRICT POST CHARGES—						
67		India	71		69		68	
78		Central Provinces . .	80		78		76	
20		Berar	23		22		21	
2,86		Burma	2,93		3,03		3,11	
51		Assam	45		44		44	
3,59		Bengal	3,88		3,70		3,60	
1,92		U. P. of Agra and Oudh .	1,91		1,89		1,89	
1,55		Punjab	1,62		1,59		1,57	
56		N.-W. Frontier Province .	66		39		43	
1,07		Madras	...		...		...	
1,03		Bombay	1,03		1,03		1,03	
	14,74			14,22		13,76		13,72
	1,94,78	TOTAL INDIA (RUPEE FIGURES) .		2,06,98		2,04,54		2,05,02
	£			£		£		£
	1,298,5	EQUIVALENT IN STERLING . .		1,379,9		1,363,6		1,366,8
	104,7	ENGLAND		151,0		149,5		153,0
	1,403,2	TOTAL IN STERLING .		1,530,9		1,513,1		1,519,8

114. The total expenditure in India showed a saving of 1,96 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 10,24. As compared with the Budget the decrease under *Presidency and District Offices* (76) was mainly due to small expenditure under Salaries, (58) owing to the revision of the appointments of Superintendents of Post Offices not having been carried out from the beginning of the year, under Travelling Allowances (26), and construction and repairs of Post Office buildings (7), and to gain in working combined offices (48), partly counterbalanced by

Section C—*continued.*

15.—Post Office—*concluded.*

increased payments under Establishment (24), Aligarh Workshop Supplies (18), other Supplies (12), and Contingencies (9). The increase of 7,71 over the actuals of the previous year was due mainly to the expansion of the Department, and the revision in the appointments of Superintendents and Assistant Superintendents, counterbalanced by a decrease arising from the absence of expenditure on account of the Coronation Durbar. The decrease (1,16), as compared with the Budget under *Conveyance of Mails* occurred chiefly under *Railway Charges* (1,07), in the payments to the East Indian, Great Indian Peninsula, the North-Western and the Assam Bengal Railways. The increase (26) as compared with the actuals of the previous year, was due mainly to higher expenditure under *Road Establishment and Contingencies* (1,36) and *Railway charges* (51) partly counterbalanced by a decrease under *Mail Cart, etc., charges* (1,67) due to the opening of the Simla-Kalka Railway. The excess under *Discount on Sale of Postage Stamps* was due to increased sales of ordinary postage stamps. The saving under *Subsidies* (17) as compared with the Budget occurred in the payments to the British India Steam Navigation Company, Persian Gulf Section; while the increase (1,65) as compared with the actuals of the previous year was in the payments to the same Company in connection with the new arrangements for carrying mails, and on account of the New Persian Gulf Section. The increases under *Stationery and Printing* as compared with the Budget and the actuals of the previous year occurred principally under charges for Stationery supplied from Central Stores, and by the Superintendent of Government Printing. The saving (5) under *Miscellaneous* was due chiefly to smaller payments than anticipated as compensation for lost articles (13), partly counterbalanced by the loss (10) by exchange on Continental money orders.

115. Under *District Post Charges* the excess in Burma (18) was due to a subsidy sanctioned for the conveyance of mails between Thazi, Taunggyi and Fort Steadman, and the opening of additional subsidized lines during the year; the increase over the previous year (25) was due to larger payments of subsidies. The saving in Bengal (28) was under Collection of Cesses and Zamindary Dâk, while that in the North-West Frontier Province (23) was due to the transfer of the Tonga and Mail Cart Services, in the Dera Ismail Khan District, to the Postal Department. The Provincial excesses in Berar and in Burma have been sanctioned.

116. The excess in England £2,0 was due to a larger demand than was expected for Stores (6), partly counterbalanced by a smaller payment than was anticipated under the Postal arrangement with the Lords of His Majesty's Treasury.

XIV.—Telegraph.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	INDIAN TELEGRAPHS—			
	Message Revenue—			
41,66	Sale of Stamps, deducting Refunds, etc.	39,14	44,30	45,79
5,19	Receipts from other Administrations	4,32	4,10	4,54
37,84	Other Receipts by Cash, Postage, Stamps, and Book Transfer	39,54	38,60	38,14
84,69		83,00	87,00	88,47
	Other Revenue—			
21,64	Rent of Wires and Instruments leased to Railways and Canals	22,00	22,70	23,18
2,43	Rent of Local and Private Lines	2,05	2,37	2,48
27	Royalty from Telephone Companies	23	25	25
—1	Recoveries from Guarantors	13	19	20
47	Miscellaneous Revenue	59	49	48
24,80		25,00	26,00	26,59
1,09,49	TOTAL INDIAN TELEGRAPHS	1,08,00	1,13,00	1,15,06
18,17	INDO-EUROPEAN TELEGRAPHS	16,20	19,27	19,01
1,27,66	TOTAL INDIA	1,24,20	1,32,27	1,34,07
£		£	£	£
851,1	Equivalent in Sterling	828,0	881,8	893,8
6,5	England	6,4	7,4	4,1
857,6	GRAND TOTAL	834,4	889,2	897,9

Section C—*continued*.

XIV.—Telegraph—*concluded*.

Indian Telegraphs.

117. As compared with the Budget Estimate there was an increase of 7,06, which occurred principally under message revenue, and rent of wires and instruments leased to railways and canals. The increase of 5,57 as compared with the previous year falls under the same heads, the increase under message revenue being due to increased traffic owing to reduction in inland rates, and to increased foreign traffic across India on account of the Russo-Japanese War.

Indo-European Telegraphs.

118. The receipts in India were more than the Budget Estimate by R2,81, but those in England fell short by £2,3. The increase in India occurred in the transit message receipts from the Indian Telegraph Department. The decrease in England was due to non-payment of the Joint-Purse Guarantee. The increase of R84 in the receipts in India as compared with the previous year is mainly under message revenue.

16.—Telegraph.

Indian Telegraphs.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
	Capital Account.			
R		R	R	R
9,33	India	15,96	14,16	15,34
£		£	£	£
62,2	Equivalent in Sterling	106,4	94,4	102,3
168,7	England	156,0	150,0	148,4
230,9		262,4	244,4	250,7
	Revenue Account.			
R		R	R	R
79,20	India	84,41	79,84	80,61
£		£	£	£
528,0	Equivalent in Sterling	562,8	532,3	537,4
5,3	England	5,0	4,6	4,6
533,3		567,8	536,9	542,0
764,2	TOTAL INDIAN TELEGRAPHS	830,2	781,3	792,7
	Indo-European Telegraphs.			
R		R	R	R
12,46	India	12,14	10,65	10,47
£		£	£	£
83,0	Equivalent in Sterling	80,9	71,0	69,8
51,6	England	56,5	26,6	21,8
134,6		137,4	97,6	91,6
	Red Sea and Indian Telegraph Company.			
18,0	England	18,0	18,0	18,0
	Joint-Purse Guarantee.			
...	England	12,3	18,4	...
152,6	TOTAL INDO-EUROPEAN TELEGRAPHS, RED SEA AND INDIAN TELEGRAPH COMPANY, AND JOINT-PURSE GUARANTEE	167,7	134,0	109,6
R		R	R	R
1,00,99	TOTAL INDIA	1,12,51	1,04,65	1,06,42
£		£	£	£
673,2	Equivalent in Sterling	750,1	697,7	709,5
243,6	England	247,8	217,6	192,8
916,8	GRAND TOTAL	997,9	915,3	902,3

Section C—*continued.*

16.—Telegraph—*concluded.*

Indian Telegraphs.

119. The short outlay of £37,4 as compared with the Budget Estimate occurred under capital expenditure in England (£7,6) and revenue expenditure in India (£25,3), and was mainly due to smaller purchases of stores in England, and to short outlay on repairs to lines. As compared with the previous year the total expenditure showed an increase of £28,5 which occurred mainly under Capital owing to the demand for railway works being more in the year under review.

Indo-European Telegraphs.

120. The short outlay of £58,1 as compared with the Budget Estimate was chiefly due to the non-payment in England of the Joint-Purse Guarantee, and to smaller payments in respect of message revenue. As compared with the previous year there was a decrease (£43,0), due chiefly to smaller payments in respect of message revenue and smaller expenditure on the Central Persian Line.

XV.—Mint.

1903-4. Accounts. R		1904-5. Budget. R	1904-5. Revised. R	1904-5. Accounts. R
2,96	Fees for coining Silver	4,00	5,45	5,35
1	Assay fees	1	1	1
4,21,03	Gain on Coinage Operations	20,00	1,17	1,23
8,04	Gain on Copper Coinage	5,00	7,00	7,99
	Other Receipts—			
48	Calcutta	36	4,38	4,55
19	Bombay	4	11,54	11,82
4,32,71	TOTAL INDIA (RUPEE FIGURES)	29,41	29,55	30,95
£		£	£	£
2,884,7	EQUIVALENT IN STERLING	196,1	197,0	206,4
1	ENGLAND	...	...	...
2,884,8	TOTAL	196,1	197,0	206,4

121. The total receipts under this head showed an increase of 1,54 over the Budget, but fell off by 4,01,76 in comparison with the actuals of the previous year. The coinage of dollars for the Straits Settlements was much larger than was provided for in the Budget, resulting in an increase of 1,35 under *Fees for coining Silver*. The variations under *Gain on Coinage Operations*, and *Other Receipts* were due to the change of procedure, under the orders of the Government of India, by which the gain is taken to a debt head; a percentage (2) representing the cost of actual coinage being taken as a credit to the latter head. The increase under *Gain on Copper Coinage* was due to a larger number of coins having passed into circulation during the year under report than was estimated.

122. The difference between the actuals of the two years was mainly due to the method of adjustment referred to above.

17.—Mint.

1903-4. Accounts. R		1904-5. Budget. R	1904-5. Revised. R	1904-5. Accounts. R
	ESTABLISHMENTS—			
3,29	Calcutta	3,03	3,35	3,39
3,15	Bombay	2,87	3,10	3,00
	LOSS ON COINAGE—			
6,79	Calcutta	4,97	4,97	4,25
7,63	Bombay	3,00	3,00	3,19
	OTHER CHARGES—			
81	Calcutta	65	85	79
81	Bombay	85	85	91
	NET PROFIT ON SILVER COINAGE PAID TO THE GOLD RESERVE FUND—			
95,36	Calcutta	...	...	...
2,98,78	Bombay	18,50	...	...
1,06,25	TOTAL CALCUTTA	8,65	9,17	8,43
3,10,37	" BOMBAY	25,22	6,95	7,10
4,16,62	" INDIA (RUPEE FIGURES)	33,87	16,12	15,53
£		£	£	£
2,777,5	Equivalent in Sterling	225,8	107,5	103,5
8,1	England	6,3	13,2	14,4
2,785,6	TOTAL IN STERLING	232,1	120,7	117,9

Section C—*concluded.*

17.—Mint—*concluded.*

123. The Indian expenditure fell short of the Budget by 18,34 and the actuals of the previous year by 4,01,09. The prominent factor in the saving, as compared with the Budget, occurred under ***Net Profit on Silver Coinage paid to the Gold Reserve Fund***, in consequence of the introduction of the modified method of adjustment referred to in para. 121 since 1st April 1904. Under ***Establishment*** there was an excess of 36 in Calcutta and 13 in Bombay. The former occurred under Mint and Assay Master's Establishments, and was due to the appointment of an officer on special duty for which there was no provision (4), entertainment of additional extra establishment in consequence of heavy coinage operations (22), increase under rents, rates and taxes (10) in consequence of enhanced municipal assessment on the Mint Buildings, and increased expenditure under Contingencies (4), partly counterbalanced by saving in the salary of the Mint Master (4) owing to the absence of the permanent incumbent on leave, and the appointment of an officiating officer on less salary. That in Bombay was due to the entertainment of temporary establishment and to overtime allowances. The excesses were covered by additional grants sanctioned by the Government of India. The saving and excess under *Loss on Coinage* in the Calcutta and Bombay Mints, respectively, were chiefly in connection with the recoining of old coins. The increase under *Other Charges* represented larger purchases of local stores necessitated by heavy coinage operations.

124. The decrease as compared with the actuals of the previous year was chiefly due to the discontinuance of the adjustment of the net profits on silver coinage payable to the Gold Reserve Fund under this head.

125. The increase of £8,1 in England was due to the demands for stores having been larger than was indicated in the estimate.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	RECEIPTS—	R	R	R
2,36,14	India (Rupee figures) . .	2,16,35	2,33,07	2,31,24
£		£	£	£
1,574,3	India (equivalent in Sterling) .	1,442,3	1,553,8	1,541,6
23,0	England	27,8	6,2	5,7
1,597,3	TOTAL .	1,470,1	1,560,0	1,547,3

126. The receipts in this section exceeded the Budget Estimate by £77,2 or R11,58, but fell short of the actuals of the previous year by £50,0 or R7,50. As compared with the Budget £47,3 or R7,10 of the improvement occurred under Marine due to large recoveries in connection with the employment of Royal Indian Marine vessels on Imperial Service, and for work done for other Departments and for the Royal Navy, and to an increase in Pilotage Receipts in Bengal owing to the large number and tonnage of vessels visiting the ports. These increases were however partly counterbalanced by a decrease in England owing to the sale-proceeds of Torpedo Boat Defence vessels having been paid by the Admiralty in 1903-04. There was an increase of £12,5 or R1,88 under Police due to receipts for Ordnance Stores returned by the Police Department, and high receipts under the Petroleum Act, and from Cattle Pounds in Bombay, and to large receipts from sale of unclaimed cattle, and for rewards to Police in the United Provinces; and of £7,8 or R1,17 under Law and Justice—Jails chiefly from increased sales of Jail Manufactures. Increased receipts under Medical (£5,2 or R78) and Scientific and other Minor Departments (£6,8 or R1,02) also contributed to the improvement.

127. As compared with the previous year £47,3 or R7,09 of the decrease occurred under Marine, due to the smaller employment of Royal Indian Marine Vessels on Imperial Service in 1904-05, and to no vessels being sold; £13,6 or R2,04 under Scientific and other Minor Departments, due to the sale in 1903-04 of the Aluminium Industry in Madras to a private company. There were besides small decreases under Courts of Law, (£3,9 or R59) and Medical £3,6 or R54). There was an improvement of £8,2 or R1,23 under Education chiefly in fees from schools and colleges, and of £4,8 or R72, and £5,4 or R81 under Jails and Police respectively.

XVIA.—Law and Justice—Courts of Law.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Sale-proceeds of Unclaimed and Escheated Property.	Accounts .	1903-4	24	13	7	28	8	37	25	10	...	15	36	2,03
	Budget .	1904-5	10	12	9	30	6	30	20	10	1	20	30	1,78
	Revised .	1904-5	19	15	12	24	7	36	24	15	...	38	34	2,24
	Accounts .	1904-5	11	18	13	26	6	38	22	14	1	37	28	2,14
Court-fees realised in cash.	Accounts .	1903-4	1	21	2	1	5	42	1,45	6	1	22	7	2,53
	Budget .	1904-5	1	21	2	2	6	40	1,44	5	1	26	9	2,57
	Revised .	1904-5	1	22	2	3	7	46	1,59	6	1	22	10	2,79
	Accounts .	1904-5	1	21	3	2	10	47	1,53	7	2	24	44	3,14
General Fees, Fines, and Forfeitures.	Accounts .	1903-4	41	84	29	4,69	60	6,74	2,83	2,29	1,01	7,88	3,09	30,67
	Budget .	1904-5	34	85	30	4,80	64	6,76	2,99	2,33	1,06	7,23	3,00	30,30
	Revised .	1904-5	48	85	34	4,60	58	6,65	2,92	2,43	91	7,58	3,24	30,58
	Accounts .	1904-5	47	82	34	4,57	57	6,53	2,86	2,38	75	6,90	3,31	29,50

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVIA.—Law and Justice—Courts of Law—*concluded.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Other Receipts	Accounts . 1903-4	1,13	6	1	5	5	55	21	73	6	31	34	35,0
	Budget . 1904-5	95	7	1	3	6	51	25	72	5	31	51	3,47
	Revised . 1904-5	1,08	6	1	3	5	60	20	75	7	31	32	3,48
	Accounts . 1904-5	99	5	1	3	4	60	19	76	6	30	33	3,36
TOTAL IN RUPEES	Accounts . 1903-4	1,79	1,24	39	5,03	78	8,08	4,74	3,18	1,08	8,56	3,86	38,73
	Budget . 1904-5	1,40	1,25	42	5,15	82	7,97	4,88	3,20	1,13	8,00	3,90	38,12
	Revised . 1904-5	1,76	1,28	49	4,90	77	8,07	4,95	3,39	99	8,49	4,00	39,09
	Accounts . 1904-5	1,58	1,26	51	4,88	77	7,98	4,80	3,35	84	7,81	4,36	38,14
TOTAL IN STERLING.													£
	Accounts . 1903-4												258,2
	Budget . 1904-5												254,1
	Revised . 1904-5												260,6
	Accounts . 1904-5												254,3

128. The receipts under this head exceeded the Budget Estimate by 2, but fell short of the actuals of the previous year by 59. Under *Sale-proceeds of Unclaimed and Escheated Property* the only important increase occurred in Madras (17), and was due to a special receipt from the sale of an escheated estate. Under *Court-fees realised in cash* the increase in Bombay (35) was due to the payment into the Treasury of fees realised in cash by the Insolvent Debtors Court, and kept for a time in a separate account in the Bank of Bombay. The variations under *General Fees, Fines and Forfeitures* occurred under Magisterial Fines, which are always liable to fluctuations. The large decrease in Madras (33) is, however, mainly due to the fines, payable to Municipalities and to the Society for Prevention of Cruelty to animals having been adjusted by deduction during the year, instead of after its close as hitherto. Under *Other Receipts* the improvement in Bengal (9) was due to increased miscellaneous receipts and pleadership examination fees, while a falling off in these examination fees caused a decrease in the United Provinces (6). The decrease in Bombay (18) was due to the introduction of a new rule by the High Court, by which comparing fees formerly credited to Government, are now paid direct to Section-writers.

XVIB.—Law and Justice—Jails.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras	Bombay	TOTAL.
Sale-proceeds of Jail Manufactures.	Accounts 1903-4	12	1,45	25	3,75	46	13,97	3,26	1,48	15	4,37	1,21	30,47
	Budget . 1904-5	15	1,80	30	3,64	98	11,80	3,45	1,33	14	5,20	1,22	30,01
	Revised . 1904-5	14	1,52	23	3,35	64	13,30	3,26	1,51	16	4,70	1,20	30,01
	Accounts . 1904-5	11	1,53	20	3,81	70	13,66	3,21	1,74	17	5,31	1,09	31,53
Other Receipts	Accounts . 1903-4	8	5	5	36	14	19	28	10	1	28	1,07	2,61
	Budget . 1904-5	6	3	3	36	7	20	29	26	1	25	1,03	2,59
	Revised . 1904-5	6	3	...	45	8	20	28	11	1	35	1,15	2,72
	Accounts 1904-5	6	4	1	46	8	21	19	7	1	35	84	2,32
Convict Receipts at Port Blair and Nicobars.	Accounts 1903-4	3,01	...	..	...	...	...	...	...	...	...	...	3,01
	Budget . 1904-5	3,04	...	..	...	...	...	...	..	...	...	...	3,04
	Revised . 1904-5	3,04	...	...	...	..	...	...	...	...	...	...	3,04
	Accounts 1904-5	2,96	...	...	...	...	...	...	...	...	...	...	2,96
TOTAL IN RUPEES	Accounts . 1903-4	3,21	1,50	30	4,11	60	14,16	3,54	1,58	16	4,65	2,28	36,09
	Budget . 1904-5	3,25	1,83	33	4,00	1,05	12,00	3,74	1,59	15	5,45	2,25	35,64
	Revised . 1904-5	3,24	1,55	23	3,80	72	13,50	3,54	1,62	17	5,05	2,35	35,77
	Accounts . 1904-5	3,13	1,57	21	4,27	78	13,87	3,40	1,81	18	5,66	1,93	36,81
TOTAL IN STERLING.													£
	Accounts . 1903-4												240,6
	Budget . 1904-5												237,6
	Revised . 1904-5												238,5
	Accounts . 1904-5												245,4

129 The receipts under this head exceeded the Budget Estimate and the actuals of the previous year by 1,17 and 72, respectively. As compared with the Budget, the improvement occurred under *Sale-proceeds of Jail Manufactures* chiefly in Bengal (1,86) due to large sale to Public Departments, to which cause the improvements in Burma (17) and Madras (11) are also mainly attributable, while the increase in the Punjab (41) was due to the employment of a larger number of prisoners on manufactures; the decrease in the Central Provinces (27) was due to an over-estimate; that in Berar (10) and Assam (28) to

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVIB.—Law and Justice—Jails—*concluded.*

a smaller outturn than was anticipated; that in the United Provinces (24) to small outturn owing to unusually high prices of raw materials, prevalence of plague, and low Jail population; and that in Bombay (13) to a small demand for Jail manufactures. As compared with the actuals of the previous year the increase occurred chiefly in Madras (94), and was due to a general improvement in the outturn. The net receipts under this head, after deducting the corresponding charges under 19-B, are given below:—

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay	TOTAL.
Net Receipts from Jail Manufactures.	Accounts	1903-4	5	21	9	1,35	−18	3,29	1,60	73	8	48	68	8,38
	Budget	1904-5	6	49	4	1,85	11	2,08	1,69	−35	4	1,05	22	7,28
	Revised	1904-5	6	5	7	1,58	−6	2,99	1,19	61	8	67	40	7,64
	Accounts	1904-5	4	25	5	1,88	10	4,35	1,24	88	7	1,18	15	10,19

130. Under *Other Receipts* the decrease in the United Provinces (10) was due to small receipts from hire of convicts; in the Punjab (19) to prisoners having been employed on manufactures, and not on canal works, and in Bombay (19) mainly to adjustment of an excess credit. These decreases were partly counterbalanced by an improvement of 10 in Burma due to a large demand for extramural labour, and of 10 in Madras due to the employment of a large number of convicts on Press work in Madras, in consequence of a strike among workmen in the Government Press.

XVII.—Police.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Police supplied to Municipal, Cantonment, and Town Funds.	Accounts	1903-4	37	1	...	44	...	9	70	5,49	76	...	66	8,52
	Budget	1904-5	38	1	...	41	1	10	69	5,61	76	...	65	8,62
	Revised	1904-5	39	1	...	10	1	9	70	5,56	77	...	66	8,29
	Accounts	1904-5	39	1	...	17	...	10	72	5,63	77	...	66	8,45
Police supplied to Public Departments, Private Companies, and Persons.	Accounts	1903-4	...	8	3	17	1	43	22	37	12	1,66	1,39	4,48
	Budget	1904-5	...	8	1	20	1	70	20	46	1	1,55	1,50	4,72
	Revised	1904-5	...	7	2	30	1	33	25	35	2	60	1,32	3,27
	Accounts	1904-5	...	7	2	35	2	39	25	38	3	55	1,36	3,42
Police supplied to Railways.	Accounts	1903-4	...	...	1	...	...	...	...	...	...	...	...	1
	Budget	1904-5	...	...	5	...	...	...	...	...	...	...	...	5
	Revised	1904-5	...	...	1	...	...	...	...	...	...	...	...	1
	Accounts	1904-5	...	...	1	...	...	...	...	...	...	...	...	1
Presidency Police	Accounts	1903-4	...	...	...	...	...	1,00	...	...	...	47	1,48	2,05
	Budget	1904-5	...	...	...	...	...	90	...	...	...	39	1,60	2,89
	Revised	1904-5	...	...	...	...	...	1,05	...	...	...	45	1,64	3,14
	Accounts	1904-5	...	...	...	...	...	1,02	...	...	...	46	1,77	3,25
Fees, Fines, and Forfeitures (chiefly Cattle Pound Fees).	Accounts	1903-4	11	1,51	80	3,47	1,02	5,69	4,15	1,01	7	3,36	2,63	23,82
	Budget	1904-5	11	1,65	68	3,50	1,04	6,05	3,93	1,00	8	3,44	2,39	23,87
	Revised	1904-5	13	1,87	76	3,07	99	5,64	4,52	1,09	7	3,40	2,81	25,25
	Accounts	1904-5	15	1,96	87	3,84	97	5,64	4,25	1,12	7	3,41	2,89	25,17
Other Receipts	Accounts	1903-4	21	8	7	14	76	5,29	43	18	2	71	79	8,68
	Budget	1904-5	12	8	10	14	77	4,55	41	13	2	52	39	7,23
	Revised	1904-5	17	8	5	18	75	5,54	46	20	5	62	97	9,07
	Accounts	1904-5	25	8	4	15	74	5,17	52	31	5	64	1,01	8,96
TOTAL IN RUPEES	Accounts	1903-4	69	1,68	91	4,22	1,79	12,50	5,50	7,05	97	6,20	6,95	48,46
	Budget	1904-5	61	1,82	84	4,25	1,83	12,30	5,23	7,20	87	5,90	6,53	47,38
	Revised	1904-5	69	2,03	84	4,55	1,70	12,05	5,93	7,20	01	5,07	7,40	49,03
	Accounts	1904-5	79	2,12	94	4,51	1,73	12,32	5,74	7,44	92	5,06	7,69	49,26
														£
TOTAL IN STERLING.	Accounts	1903-4	.	.	.	.	.	.	.	.	.	.	.	323,0
	Budget	1904-5		.	.	.	.	.	.	.	.	.		315,9
	Revised	1904-5	.	.	.	.	.	.	.	.	.	.	.	320,9
	Accounts	1904-5		.	.	.	.	.	.	.	.	.	.	328,4

131. The receipts under this head showed an improvement of 1,88 over the Budget Estimate, and 80 over the actuals of the preceding year. The improvement was chiefly contributed by Bombay (1,16) and the United Provinces (51), due in the former case mainly to receipts on account of Ordnance Stores returned by the Police Department, and to large receipts under the Petroleum Act, and from Cattle Pounds,

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVII.—Police—*concluded.*

and in the latter, to large receipts from sale of unclaimed cattle, and on account of rewards to Police, and clothing. The increase (36) under *Presidency Police* occurred chiefly in Bengal (12) and Bombay (17), due in the former to large recoveries of fines for cruelty to animals, and Fees, Fines and Forfeitures, and in the latter, to the increased demand for private Watchmen in consequence of plague, and to large receipts under Cattle Pounds and Miscellaneous. The increase (1,30) under *Fees, Fines and Forfeitures, etc.,* was due generally to high receipts under Cattle Pounds, enhanced by Steam Boiler inspection fees, gambling fines and slaughter-house license fees in Burma, and by receipts under the Petroleum Act in Bombay; and partly counterbalanced by lower receipts under Cattle Pounds in Assam and Bengal. The increase under *Other Receipts* (1,73) was due to leave and pensionary contributions of the Hyderabad Railway Police in India, to recoveries on account of village police in Bengal, to recoveries on account of rewards to Police and for clothing in the United Provinces and to a return of Ordnance Stores by the Police Department in Punjab, Madras and Bombay. The decrease (1,30) under *Police Supplied to Public Departments, Private Companies and Persons* occurred chiefly in Madras (1,00) due to recoveries for the Punitive Police Forces, stationed in Tinnevelly and Madura, having been made in advance in 1903-04, in Bengal (31) to smaller recoveries for Punitive Police, and in Bombay (14) to low recoveries for additional Police. On the other hand there was a small improvement in Burma (15) in the recoveries for Punitive Police. The falling off in the receipts (17) under *Police supplied to Municipal, Cantonment and Town Funds,* was chiefly the result of recoveries from Municipalities and Cantonments, on account of Police supplied to them, having been adjusted by deduction from 20—Police instead of by credit to this head.

XVIII.—Marine.

		India.	Burma.	Assam.	Bengal.	Bombay.	TOTAL.
Pilotage Receipts	Accounts. 1903-4	...	...	...	12,09	...	12,09
	Budget 1904-5	...	...	...	11,42	...	11,42
	Revised 1904-5	...	...	...	12,25	...	12,25
	Accounts 1904-5	...	...	...	13,74	...	13,74
Dockyard Services, etc.	Accounts. 1903-4	33,62	...	...	...	...	33,62
	Budget 1904-5	21,70	...	...	...	...	21,70
	Revised 1904-5	34,17	...	...	...	...	34,17
	Accounts 1904-5	28,81	...	...	...	...	28,81
Sale-proceeds of Vessels and Stores	Accounts. 1903-4	2,40	10	...	4	...	2,54
	Budget 1904-5	30	4	...	2	...	42
	Revised 1904-5	47	4	...	2	...	53
	Accounts 1904-5	49	3	1	...	...	53
Registration and other Fees	Accounts. 1903-4	...	8	...	71	74	1,53
	Budget 1904-5	...	8	...	67	66	1,41
	Revised 1904-5	...	8	...	76	79	1,63
	Accounts 1904-5	...	8	...	77	80	1,65
Coast Light Dues	Accounts. 1903-4	...	4,49	...	...	...	4,49
	Budget 1904-5	...	4,38	...	...	...	4,38
	Revised 1904-5	...	4,62	...	...	...	4,62
	Accounts 1904-5	...	4,90	...	...	...	4,90
Other Receipts	Accounts. 1903-4	40	21	...	65	1	1,27
	Budget 1904-5	33	25	...	69	1	1,28
	Revised 1904-5	31	30	...	67	1	1,29
	Accounts 1904-5	41	26	...	69	1	1,37
TOTAL IN RUPEES	Accounts. 1903-4	36,42	4,88	...	13,49	75	55,54
	Budget 1904-5	22,39	4,75	...	12,80	67	40,61
	Revised 1904-5	34,95	5,04	...	13,70	80	54,49
	Accounts 1904-5	29,71	5,27	1	15,20	81	51,00

		Total India, Equivalent in sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts. 1903-4	370,3	21,0	391,3
	Budget 1904-5	270,7	2,60	296,7
	Revised 1904-5	363,3	4,5	367,8
	Accounts 1904-5	340,0	4,0	344,0

132. The receipts under this head exceeded the Budget by 10,39, but fell short of the actuals of the previous year by 4,54. The improvement, as compared with the Budget, was spread over all the

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVIII.—Marine—*concluded.*

minor heads, but chiefly under *Dockyard Services, etc.* (7,11), due to large recoveries in connection with the employment of Royal Indian Marine Vessels on Imperial Service (4,29), and for work done for other Departments and for the Royal Navy, partly counterbalanced by non-realisation of the greater portion of the provision for recovery in connection with the fitting of hired transports for return of troops from Somaliland (2,82). There was also a large improvement in Bengal (2,32) under *Pilotage Receipts*, due to the number and tonnage of vessels visiting the ports being larger than was anticipated. Under *Sale-proceeds of Vessels and Stores* the increase in India (13) was due to large sales of chain cable and iron of obsolete sizes. The increase in Bengal (10) and Bombay (14) under *Registration and Other Fees* was due to increased shipping of the ports. Active import and export trade accounts for the increase in Burma (52) under *Coast Light Dues*. Under *Other Receipts* the increase in India (8) was due to the adjustment, by debit to Civil Departments, of the value of coal supplied to His Highness the Sultan of Muscat, hitherto recovered in instalments. As compared with the previous year, the decrease occurred mainly under *Dockyard Services* (4,81) and *Sale-proceeds of Vessels, etc.*, (1,91), due under the former to smaller employment of Royal Indian Marine Vessels on Imperial Service during 1904-05, and under the latter to the absence of sale of vessels in the year under review.

133. The decrease in England (£22,0) as compared with the Budget, was due to the sale-proceeds of Torpedo Boat Defence vessels, included in the Estimate, having been received from the Admiralty in 1903-04.

XIX.—Education.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Fees from Schools and Colleges.	Accounts	1903-4	18	25	55	58	67	6,86	3,25	1,37	3	4,60	3,67	22.01
	Budget .	1904-5	18	29	60	80	69	7,01	3,21	2,34	3	4,55	3,80	23,50
	Revised .	1904-5	19	27	58	68	74	6,95	3,41	1,78	3	4,67	3,84	23,14
	Accounts .	1904-5	20	20	56	70	73	6,88	3,48	1,76	4	4,67	3,88	23,16
Contributions .	Accounts	1903-4	6	17	...	...	...	23	93	11	1	5	18	1,74
	Budget .	1904-5	6	16	...	...	...	24	99	8	1	5	6	1,65
	Revised .	1904-5	7	17	...	...	...	37	92	23	1	4	4	1,85
	Accounts .	1904-5	6	16	...	...	...	34	93	20	1	5	3	1,78
Other Receipts .	Accounts	1903-4	3	12	20	3	1	81	1,06	5	...	42	1,45	4,18
	Budget .	1904-5	3	8	22	4	1	80	1,10	4	...	50	1,58	4,40
	Revised .	1904-5	4	9	22	5	1	53	1,03	5	...	50	1,48	4,00
	Accounts .	1904-5	3	9	17	5	2	81	98	5	...	55	1,47	4,22
TOTAL IN RUPEES	Accounts	1903-4	27	54	75	61	68	7,06	5,24	1,53	4	5,07	5,30	27,03
	Budget .	1904-5	27	53	82	84	70	8,05	5,30	2,46	4	5,10	5,44	29,55
	Revised .	1904-5	30	53	80	73	75	7,85	5,36	2,06	4	5,21	5,30	28,99
	Accounts .	1904-5	29	51	73	75	75	8,03	5,39	2,01	5	5,27	5,38	29,16
TOTAL IN STERLING	Accounts	1903-4	.	.	.	.	.	.	.	.	.	.	.	£ 186,2
	Budget .	1904-5	.	.	.	.	.	.	.	.	.	.	.	197,0
	Revised .	1904-5	.	.	.	.	.	.	.	.	.	.	.	193,2
	Accounts	1904-5	.	.	.	.	.	.	.	.	.	.	.	194.4

134. Total receipts fell off by 39 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 1,23. The decrease as compared with the Budget was contributed mainly by the Punjab under *Fees from Schools and Colleges* and was due to schools not having been taken over until later than was expected. There were smaller decreases in Berar (4), Burma (10) and Bengal (13) due in Berar to low receipts under Fees from Schools—General, in Burma to the transfer of the Rangoon College, from the Educational Syndicate to Government, with effect from the 16th November 1904, instead of from the beginning of the year, and in Bengal to short realisation of fees from Government Colleges—General, partly counterbalanced by increases under Government Colleges—Professional and Schools—General and Special. There were, on the other hand, improvements in Assam (4) under Fees from Schools—General; in the United Provinces (27) due chiefly to high receipts from fees of Government Colleges and District Board Schools; in Madras (12) to better receipts from the Presidency and Kumbakonam Colleges and from Training Schools; and in Bombay (8) to better attendance at the Colleges. Increased contributions from Native States and private persons in Bengal, and from Municipalities in the Punjab, mainly account for the improvement under *Contributions*. The decline under *Other Receipts* (18) was chiefly contributed by the United Provinces (12) and Bombay (11). The fall in the United Provinces was due chiefly to the abolition of some of the Book Depôts in the Province of Agra, and that in Bombay to a decrease in the number of candidates for the School final examination, and in the sale of books at Book Depôts. There was an improvement in Madras (5) due to the realisations by the Madura District Board of the sale-proceeds of articles made in the Industrial Department of the Board's Technical Institute.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XX.—Medical.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Medical College and School Fees.	Accounts . 1903-4	...	...	...	...	3	57	...	16	...	25	1,01	2,02
	Budget . 1904-5	...	...	...	...	3	55	...	16	...	21	89	1,84
	Revised 1904-5	...	...	...	...	3	52	...	19	...	32	92	1,98
	Accounts 1904-5	...	...	...	...	3	59	...	20	...	32	91	2,05
Hospital Receipts	Accounts . 1903-4	...	...	...	18	...	1,06	1	3	1	28	1,74	3,31
	Budget 1904-5	...	...	...	21	...	95	1	3	1	26	79	2,26
	Revised 1904-5	...	...	...	18	...	1,12	1	3	1	31	76	2,42
	Accounts . 1904-5	...	...	...	16	...	1,10	1	4	2	29	77	2,39
Lunatic Asylum Receipts.	Accounts 1903-4	...	5	...	22	2	17	12	4	...	21	21	1,04
	Budget . 1904-5	...	7	...	20	2	18	14	2	...	20	20	1,03
	Revised . 1904-5	...	7	...	30	2	20	12	4	...	18	21	1,14
	Accounts . 1904-5	...	6	...	30	2	21	11	5	...	18	22	1,15
Contributions .	Accounts 1903-4	16	18	...	5	3	1,00	2,29	48	6	68	40	5,33
	Budget . 1904-5	9	15	1	6	4	88	2,37	47	10	78	38	5,33
	Revised . 1904-5	9	17	1	7	4	1,02	2,41	47	6	72	35	5,41
	Accounts . 1904-5	11	16	1	7	1	1,02	2,47	48	4	80	36	5,53
Other Receipts	Accounts 1903-4	...	1	2	7	2	16	22	12	...	41	4	1,07
	Budget . 1904-5	...	1	1	6	2	12	18	7	...	46	6	99
	Revised . 1904-5	...	1	1	7	2	10	26	12	1	39	3	1,02
	Accounts . 1904-5	...	1	...	6	2	17	28	9	...	48	4	1,15
TOTAL IN RUPEES.	Accounts 1903-4	16	24	2	52	10	2,96	2,64	83	7	1,83	3,40	12,77
	Budget . 1904-5	9	23	2	53	11	2,68	2,70	75	11	1,91	2,32	11,45
	Revised . 1904-5	9	25	2	62	11	2,96	2,80	85	8	1,92	2,27	11,97
	Accounts . 1904-5	11	23	1	59	8	3,09	2,87	86	6	2,07	2,30	12,27

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts 1903-4	85,2	1,3	86,5
	Budget . 1904-5	76,3	1,4	77,7
	Revised . 1904-5	79,8	1,2	81,0
	Accounts . 1904-5	81,8	1,1	82,9

135. The receipts under this head showed an improvement of 82 over the Budget, but fell short of the actuals of the previous year by 50. The improvement as compared with the Budget was contributed by all the heads. Under *Medical College and School Fees* the increase in Madras (11) was due to the inclusion of the Minor Sanitary Engineering class fees under this head. Under *Hospital Receipts* the increase in Bengal (15) was in the receipts from paying patients. Under *Lunatic Asylum Receipts* the improvement in Burma (10) was due to insufficient allowance for the annual growth, while low receipts from the Dairy farm attached to Bareilly Lunatic Asylum account for the decrease in the United Provinces. Under *Contributions* there were larger receipts from Municipalities and private persons in Bengal (14), and from private persons and excluded local funds in the United Provinces (10). Under *Other Receipts* the increase in the United Provinces (10) was due to large sales of quinine, and that in Bengal (5) to large receipts under Miscellaneous.

XXI.—Scientific and other Minor Departments.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts on account of Experimental Cultivation.	Accounts 1903-4	...	11	...	2	...	2	8	6	...	2	18	49
	Budget . 1904-5	...	10	...	6	...	1	12	8	...	3	11	51
	Revised . 1904-5	1	15	...	2	...	1	9	8	1	3	17	57
	Accounts 1904-5	4	16	...	2	...	3	8	9	...	6	10	58
Botanical and other Public Garden Receipts.	Accounts 1903-4	...	12	...	...	...	3	61	61	2	7	3	1,49
	Budget . 1904-5	1	13	...	...	...	3	56	53	2	7	3	1,38
	Revised . 1904-5	...	12	...	...	...	3	66	63	2	7	2	1,55
	Accounts 1904-5	...	14	...	...	...	3	65	61	2	5	1	1,51
Cinchona Plantations.	Accounts 1903-4	...	...	...	...	...	1,91	...	...	...	2,42	...	4,33
	Budget . 1904-5	...	...	...	...	...	2,15	...	...	...	2,50	...	4,65
	Revised . 1904-5	...	...	...	...	...	2,06	...	...	...	2,50	...	4,56
	Accounts . 1904-5	...	...	...	...	...	2,24	...	...	...	2,76	...	5,00

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*concluded.*

XXI.—Scientific and other Minor Departments—*concluded.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts on account of Public Exhibitions and Fairs.	Accounts 1903-4	44	6	...	...	...		8 46	62	...	...	5	1,71
	Budget 1904-5	1	5	...	...	...	5	63	68	...	...	3	1,45
	Revised 1904-5	1	6	2	...	...	5	46	70	...	...	3	1,33
	Accounts 1904-5	...	7	4	...	...	6	47	66	1	...	2	1,33
Veterinary and Stallion Receipts.	Accounts 1903-4	61	4	2	...	...	23	6	7	...	3	20	1,26
	Budget 1904-5	51	4	2	...	...	19	7	6	...	5	17	1,11
	Revised 1904-5	61	6	2	...	...	28	6	8	...	6	27	1,44
	Accounts 1904-5	92	5	3	...	1	28	6	8	...	6	28	1,77
Labour and Emigration.	Accounts 1903-4	...	9	...	...	61	47	...	...	...	13	...	1,30
	Budget 1904-5	...	9	...	...	57	50	...	...	...	18	...	1,34
	Revised 1904-5	...	7	...	...	49	37	...	...	...	21	...	1,14
	Accounts 1904-5	...	5	...	...	70	36	...	...	...	23	...	1,34
Sale of Maps, Instruments, etc., by the Survey and Mathematical Instruments Department.	Accounts 1903-4	76	...	...	...	...	...	...	...	...	...	...	76
	Budget 1904-5	80	...	...	...	...	...	...	...	...	...	...	80
	Revised 1904-5	71	...	...	...	...	...	...	...	...	...	...	71
	Accounts 1904-5	61	...	...	...	...	...	...	...	...	..	...	61
Other Receipts	Accounts 1903-4	12	...	...	2	...	5	3	6	...	4,89	11	5,28
	Budget 1904-5	10	...	1	2	...	4	2	2	...	2,07	8	2,36
	Revised 1904-5	9	...	...	2	8	5	3	4	...	2,03	9	2,43
	Accounts 1904-5	11	...	...	1	8	1	2	4	...	2,10	9	2,46
TOTAL IN RUPEES.	Accounts 1903-4	1,93	42	2	4	61	2,79	1,24	1,42	2	7,56	57	16,62
	Budget 1904-5	1,43	41	3	8	57	2,97	1,40	1,37	2	4,90	42	13,60
	Revised 1904-5	1,43	46	4	4	57	2,85	1,30	1,53	3	4,90	58	13,73
	Accounts 1904-5	1,68	47	7	3	79	3,01	1,28	1,48	3	5,26	50	14,60

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts . 1903-4	110,8	7	111,5
	Budget 1904-5	90,7	4	91,1
	Revised 1904-5	91,5	5	92,0
	Accounts 1904-5	97,3	6	97,9

136. The receipts under this head exceeded the Budget by 1,00 and fell short of the actuals of the previous year by 2,02. The improvement as compared with the Budget was spread over almost all the heads. As compared with the previous year the decrease occurred in Madras, and was due to the special receipt of 2,92 in 1903-04 for the sale of aluminium ware and the Aluminium Industry to a private company. Under *Receipts on Account of Experimental Cultivation*, the increase in India (4) occurred in the sale proceeds of farm produce at Pusa, and that in the Central Provinces (6) in receipts from new experimental farms. The improvement under *Botanical and Other Public Garden Receipts* was due to increased receipts from Botanical and Taj Gardens in the United Provinces (9), and from sale of grass, trees, etc , by Local Boards in the Punjab (8). Increased receipts from the sale of Quinine and Febrifuge account for the improvement in Madras (26), and Bengal (9) under *Cinchona Plantations*. In the latter there was, however, a decrease in the sale of Cinchona Alkaloids. The decrease under *Receipts on Account of Public Exhibitions and Fairs* in the United Provinces (16) was due to the prevalence of plague. The large improvement under *Veterinary and Stallion Receipts* was mainly due to the sale-proceeds of bulls, mules and donkeys at the Government Cattle Farm at Hissar in India (41), to the gradual extension of the operation of this Department in Bengal (9), and to grants by certain Municipalities to Veterinary Dispensaries, and by the realisations of an old investment in Bombay (11). A contribution of 22, sanctioned by the Government of India, from the Central Provinces to meet the deficit in the Bengal portion of the Inland Labour Transport Fund increased the receipts in Assam under *Labour and Emigration*, while the decrease in Bengal was the result of small receipts from fees for registration of emigrants. The fall (19) under *Sale of Maps, etc.*, occurred chiefly in the sale of instruments by the Mathematical Instrument Department. Under *Other Receipts* the increase in Assam was due to a write-back by Bengal of a debit in 1903-04, and that in Madras, to fees for Lower Secondary and Primary Examinations (21), partly counterbalanced by small receipts in the weaving and carpentry departments of the School of Arts (18.)

137. In England the increase of £2 was due to larger sales of books, maps, etc.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
R	EXPENDITURE—	R	R	R
17,04,97	India (Rupee figures) . .	18,29,12	17,63,94	17,67,49
£		£	£	£
11,366,5	India equivalent in Sterling .	12,194,1	11,759,6	11,783,3
612,7	England	601,5	593,9	616,5
11,979,2	TOTAL .	12,795,6	12,353,5	12,399,8

138. The expenditure in this section showed a saving of £395,8 or R59,37 as compared with the Budget Estimate, and an excess of £420,6 or R63,09 as compared with the actuals of the previous year. As compared with the Budget the saving was contributed by all the heads except General Administration and Marine, under which the excess aggregated £68,9 or R10,33. There was a saving of £26,8 or R4,02 under Law and Justice—Courts of Law Chiefly in Burma, Bengal and the United Provinces, due to the non-utilisation of the provision for the revision of the Judicial Service in Burma, the grant for revision of the Ministerial establishments of Civil and Criminal Courts in Bengal, and to the partial lapse of the provision for revision of the establishments of Civil Courts in the United Provinces; of £49,7 or R7,45 under Jails, in all the Provinces except India, due mainly to low Jail population, cheap rates for food grains, small hospital charges, small purchase of raw materials, savings in salaries, and the non-utilisation of certain provisions in Bengal and the Punjab; of £23,4 or R3,51 under Police chiefly in the United Provinces, due to the transfer of the provision for the relief of Municipalities from Police charges to Civil Works, under which head the relief afforded was recorded; of £82,8 or R12,42 under Education due mainly to the lapse of certain grants chiefly in Bengal, the United Provinces, the Punjab and Bombay, and to the provision in India for grants-in-aid to the other provinces not having been used; of £52,1 or R7,82 under Medical due chiefly to reduced expenditure on plague measures in all the Provinces except Burma and Madras, where the charges on this account increased, to the provision for the increase to the emoluments of the Indian Medical Service officers not having been fully utilised, to the lapse of certain other provisions in the Central Provinces and Burma, to the transfer to Civil works of the provision in the United Provinces, for cleansing towns and villages through the agency of District Boards, and to an over estimate in Madras on account of vaccine establishments; of £209,8 or R31,47 under Political due mainly to His Highness the Amir of Afghanistan not having drawn his subsidy in full; and of £17,8 or R2,67 under scientific and other Minor Departments due to the lapse of the provision for Diamond Drilling, and to vacancies and absences of officers of the Geological Survey and Veterinary Departments. The excess of £34,3 or R5,14 under General Administration occurred mainly in Secretariat charges in India, due to appointment of additional officers, deputation of officers on special duty, and high telegram charges. The increase of £34,6 or R5,19 under Marine was due to extensive alterations and repairs to vessels of the Royal Navy and the Royal Indian Marine, and to large purchases of Coal, due to the employment of Royal Indian Marine vessels in connection with the Somaliland Field Force, and with Colonial reliefs, partly counterbalanced by reduced expenditure on hire of transports for the Aden Boundary Commission, and for the supply of coal to His Majesty's ships of war in Indian seas.

139. Of the excess, as compared with the previous year, £112,2 or R16,83 occurred under Education, spread over all the Provinces, and was due to additional appointments, increases of salary, and large grants for buildings and furniture; in Burma the excess was also partly due to the transfer to Government of the Rangoon College and Law classes, and i

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

Bengal to a special grant of 2,00 to the Calcutta University; £61,5 or R9,24 under Courts of Law chiefly in Burma, Bengal and Bombay, due in Burma to the entertainment of additional Myooks with their establishments, to large expenditure under diet and travelling of witnesses, and under process-serving establishment, and in Bengal and Bombay to higher payments on account of salaries; £71,5 or R10,72 under Police chiefly in Burma, Bengal, Madras and India, due in Burma to increased charges for salaries under District Executive force, the employment of additional companies of Military Police in the Southern Shan States Battalion, and heavy expenditure on arms and accoutrements, clothing, and petty construction and repairs; in Bengal the increase was under supplies and services of the District Executive Force; in Madras it was due to large additions to the force in consequence of the spread of plague, and to increased expenditure for clothing, and arms and accoutrements, and in India to the re-organisation of the Thagi and Dacoity Department; £69,0 or R10,35 occurred under Marine due chiefly to the construction of a steamer in Bengal, and to outlay on construction of launches in Burma; £48,5 or R7,28 under Medical due mainly to the increased emoluments of the Indian Medical Service officers, increased expenditure on plague preventive measures in Burma and Madras, and to large grants to Hospitals and Dispensaries in Burma and Bengal; and of £87,7 or R13,15 under Political due to the larger drawings of His Highness the Amir of Afghanistan, to the visit of Sardar Inayat Ullah Khan to India, and to special political expenditure. The more important decreases occurred under District Administration (£17,9 or R2,68) and Scientific and other Minor Departments (£12,8 or R19,2). The former was caused by the high charges in connection with the Delhi Coronation Durbar, included in the actuals of 1903-04, partly counterbalanced by increases in the year under report in salary, establishment and travelling allowance charges of Secretariats in India and Account Offices; and the latter by the large grant in 1903-04 for structural improvement and re-arrangement of exhibits in the Indian Museum.

18.—General Administration.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Salaries of Governor General, Governors, Lieutenant-Governors, Residents and Chief Commissioners, including Commissioner in Sind and his establishment.	Accounts	1903-4	2,52	67	13	98	60	1,08	96	96	53	1,20	2,48	12,11
	Budget	1904-5	2,52	61	...	96	50	96	96	96	53	1,20	2,43	11,63
	Revised	1904-5	2,52	54	...	96	50	1,09	96	96	53	1,17	2,42	11,65
	Accounts	1904-5	2,53	54	...	96	49	1,09	96	96	53	1,17	2,42	11,65
Staff and Household.	Accounts	1903-4	3,51	13	8	84	25	91	77	29	13	1,47	2,97	11,35
	Budget	1904-5	2,78	14	...	42	12	75	36	26	13	50	1,76	7,22
	Revised	1904-5	2,61	22	...	72	15	87	66	57	14	47	1,77	8,18
	Accounts	1904-5	2,80	20	...	72	14	88	65	58	18	46	1,87	8,48
Expenditure from contract allowance.	Accounts	1903-4	...	...	..	...	...	...	...	...	...	...	...	...
	Budget	1904-5	...	...	...	28	...	40	79	55	...	90	1,04	3,96
	Revised	1904-5	...	...	...	17	...	40	58	55	...	90	99	3,59
	Accounts	1904-5	...	...	...	10	...	9	25	8	...	86	29	1,67
Durbar Fund .	Accounts	1903-4	1,81	...	...	...	...	...	...	...	...	...	...	1,81
	Budget	1904-5	2,15	...	...	...	...	...	...	...	...	...	...	2,15
	Revised	1904-5	2,11	...	...	...	...	...	...	...	...	...	...	2,11
	Accounts	1904-5	1,94	...	...	...	...	...	...	...	...	...	...	1,94
Executive Council.	Accounts	1903-4	4,01	...	...	...	...	...	...	...	...	1,48	1,31	6,80
	Budget	1904-5	4,06	...	...	...	...	...	...	...	...	1,37	1,30	6,73
	Revised	1904-5	4,22	...	...	...	...	...	...	...	...	1,36	1,30	6,88
	Accounts	1904-5	4,23	...	...	...	...	...	...	...	...	1,37	1,29	6,89
Legislative Council.	Accounts	1903-4	91	...	...	21	...	70	7	1	...	4	3	1,97
	Budget	1904-5	1,08	...	...	25	...	68	7	3	...	10	6	2,27
	Revised	1904-5	97	...	...	20	...	60	9	...	...	5	2	1,93
	Accounts	1904-5	92	...	...	20	...	61	9	...	...	3	...	1,85

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

18.—General Administration—*continued.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Pavab	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Secretariat	Accounts 1903-4	25,98	2,39	56	2,91	1,31	5,85	3,62	2,26	98	4,11	5,57	55,54
	Budget 1904-5	25,11	2,45	...	3,15	1,30	5,73	3,59	2,25	2,26	3,81	5,34	53,79
	Revised 1904-5	27,63	2,51	...	3,21	1,33	6,28	3,36	2,27	1,06	4,24	5,45	57,34
	Accounts 1904-5	28,38	2,46	...	3,27	1,32	6,40	3,32	2,26	1,02	4,30	5,39	58,12
Tour Charges	Accounts 1903-4	7,32	44	...	18	9	58	37	67	8	18	65	10,56
	Budget 1904-5	3,80	44	...	4	6	4	8	5	9	6	6	4,72
	Revised 1904-5	3,80	42	...	...	8	4	5	9	8	6	6	4,68
	Accounts 1904-5	4,04	46	...	17	10	29	38	55	6	7	80	6,92
Board of Revenue and Financial Commissioner.	Accounts 1903-4	1	...	...	1,18	2	2,98	2,99	1,59	64	1,76	...	11,17
	Budget 1904-5	...	...	...	1,21	...	3,01	2,97	1,63	71	1,64	...	11,17
	Revised 1904-5	...	...	...	1,25	...	3,07	3,05	1,72	65	1,72	...	11,46
	Accounts 1904-5	...	...	...	1,24	...	3,09	3,07	1,73	65	1,71	...	11,49
Commissioners	Accounts 1903-4	...	2,10	68	4,55	56	6,46	5,26	2,77	...	...	2,80	25,18
	Budget 1904-5	...	2,01	64	4,44	55	6,49	5,15	2,85	...	...	2,73	24,86
	Revised 1904-5	...	2,02	59	4,48	55	6,98	5,02	2,89	...	...	2,68	25,21
	Accounts 1904-5	2	2,03	60	4,55	54	6,38	5,05	2,84	...	...	2,60	24,61
Inspector-General of Stamps, Registration, Excise, Jails, and Police.	Accounts 1903-4	...	42	16	...	55	...	50	59	...	...	17	2,39
	Budget 1904-5	...	37	...	...	53	...	49	62	...	...	17	2,18
	Revised 1904-5	...	62	...	...	53	...	48	59	...	...	16	2,38
	Accounts 1904-5	...	64	...	...	53	...	50	60	...	...	16	2,43
Account Offices	Accounts 1903-4	6,87	1,16	35	2,92	52	3,39	3,14	2,03	...	2,88	2,81	26,07
	Budget 1904-5	7,22	1,39	...	3,15	53	3,79	3,13	2,54	...	2,92	2,99	27,66
	Revised 1904-5	7,16	1,37	...	3,02	55	3,80	3,02	2,57	...	2,87	3,05	27,41
	Accounts 1904-5	7,19	1,36	3	2,97	54	3,82	2,97	2,58	...	2,90	3,16	27,52
Paper Currency Office.	Accounts 1903-4	1,34	...	...	34	...	...	15	16	...	33	89	3,21
	Budget 1904-5	1,30	...	...	39	...	...	15	16	...	34	91	3,25
	Revised 1904-5	1,30	...	...	39	...	...	15	18	...	35	90	3,27
	Accounts 1904-5	1,28	...	...	39	...	...	14	18	...	35	90	3,24
Allowance to Presidency Banks.	Accounts 1903-4	2,03	...	...	...	...	...	...	...	..	27	60	2,90
	Budget 1904-5	2,06	...	...	...	...	...	...	...	...	27	60	2,93
	Revised 1904-5	2,06	...	...	...	...	...	...	...	...	27	60	2,93
	Accounts 1904-5	2,09	...	...	..	...	...		...	...	27	63	2,99
General Establishment of Local Fund Offices.	Accounts 1903-4	3	36	41	...	3	3,16	82	1,36	23	3,29	1,21	10,90
	Budget 1904-5	4	42	43	...	3	2,86	88	1,45	26	3,73	1,20	11,30
	Revised 1904-5	3	41	42	...	3	2,72	86	1,35	24	3,27	1,22	10,55
	Accounts 1904-5	4	40	37	...	3	2,70	87	1,38	28	3,30	1,19	10,56
Reserve Treasuries.	Accounts 1903-4	10	...	...	...	...	...	...	...	...	...	...	10
	Budget 1904-5	10	...	...	...	...	...	...	...	...	1	...	11
	Revised 1904-5	10	...	...	...	...	...	...	...	...	1	...	11
	Accounts 1904-5	12	...	...	...	...	...	...	...	...	...	...	12
TOTAL IN RUPEES.	Accounts 1903-4	56,44	7,67	2,37	14,11	3,93	25,11	18,65	12,69	2,59	17,01	21,49	1,82,06
	Budget 1904-5	52,22	7,83	1,07	14,29	3,62	24,71	18,62	13,35	2,78	16,85	20,59	1,75,93
	Revised 1904-5	54,51	8,11	1,01	14,40	3,72	25,85	18,28	13,74	2,70	16,74	20,62	1,79,68
	Accounts 1904-5	55,58	8,09	1,00	14,57	3,69	25,35	18,25	13,74	2,72	16,79	20,70	1,80,48

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts 1903-4	1,213,7	279,6	1,493,3
	Budget 1904-5	1,172,9	268,2	1,441,1
	Revised 1904-5	1,197,9	272,0	1,469,9
	Accounts 1904-5	1,203,2	272,2	1,475,4

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Pavab	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Excess over Budget Grant	Imperial	3,36	...	...	...	2	6	...	17	...	...	20	3,81
	Provincial	...	32	...	35	5	58	...	22	2	7	...	1,61
Excess sanctioned by Imperial Government.	Imperial	2,09	...	...	...	..	4	...	...	...	...	5	2,18
Excess sanctioned by Local Government.	Provincial	...	32	...	35	5	58	..	22	2	7	...	1,61
Excess awaiting sanction of the Imperial Government.	Imperial	1,27	...	...	...	2	2	...	17	...	...	15	1,63

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

18.—General Administration—*continued.*

140. The expenditure in India exceeded the Budget Estimate by 4,55, but fell short of the actuals of the previous year by 1,58. The excess as compared with the Budget occurred mainly under *Secretariat* (4,33) chiefly in India due to the appointment of Additional Officers, deputation of officers on special duty and to high telegram charges. As compared with the previous year, the saving occurred mainly under *Tour charges* (3,64) owing chiefly to the charges of 1903-4 having included high charges on account of the Delhi Coronation Durbar, partly counterbalanced by increases under *Secretariat* (2,58) chiefly in India, and under *Account Offices* (1,45) in salaries, establishments and travelling allowances. Under *Staff and Household* the excesses in the Central Provinces (6), Burma (30) and Punjab (32) were chiefly on account of purchase of furniture; the increase in Bengal (13) was due to expenditure on motor cars, and saloon charges for which provision was not made; in the United Provinces (29) chiefly to a change of classification by which certain charges are shown under the next head, and partly (6) to outlay for maintenance of furniture, and in Bombay (11) to charges for the Bodyguard establishment. Under *Expenditure from contract allowance* the savings are due to the transfer of charges to the *Tour charges.* The saving in India (21) under *Durbar Fund* was due chiefly to the contract grant for furniture for 1904-5 having been paid in the previous year. Under *Executive Council* the excess in India (17) was due partly to the absence of a member on leave, and partly to the appointment of a member for the new department of Commerce and Industry. Under *Legislative Council* the saving occurred in salaries and allowances of both official and non-official members.

141. The *Secretariat* charges exceeded the Budget Estimate in India (3,27), the Central Provinces (1), Burma (12), Assam (2), Bengal (67), the Punjab (1), Madras (49), and Bombay (5), and fell short of it in the United Provinces (27), and the North-West Frontier Province (4). The details of the India *Secretariat* charges are given below:—

1903-4. Accounts.	*Secretariat (India).*	Budget.	1904-5. Revised.	Accounts.
3,76	Financial Department	3,48	3,92	3,96
3,37	Home Department	3,51	3,40	3,45
1,75	Legislative Department	1,59	1,62	1,67
5,86	Foreign Department	5,12	6,65	7,20
2,01	Revenue and Agriculture Department	2,18	2,31	2,34
7	Translator's Department	7	7	7
32	Record Department	39	36	37
3,53	Public Works Department	3,51	3,75	3,76
5,26	Military Department	5,26	5,15	5,31
5	Special charges for messing (Civil)	...	...	...
...	Commerce and Industry Department	...	40	25
25,98	TOTAL	25,11	27,63	28,38

142. The employment of officers on special duty contributed to increased charges in most of the Secretariats; apart from this, the excess in the Financial Department was due chiefly to increased charges under establishment, owing to absence on leave and employment of temporary establishments; that in the Foreign Department chiefly to the appointment of Additional Assistant Secretaries, absence of officers on privilege leave, revision of establishment, entertainment of extra establishment, and high telegram charges; and that in the Public Works Department, chiefly to the newly constituted Railway Board. The Commerce and Industry Department is a newly constituted department for which an additional grant was sanctioned. The excesses in Burma (12), Bengal (67) and Madras (49) were mainly due to the deputation of officers on special duty, and to absence of officers on privilege leave. The decrease in the United Provinces (27) was due to savings in the grant for officers on special duty and in privilege leave allowances. Under *Tour charges* the excess in India was due chiefly to high charges for special trains, and those in the other Provinces to the transfer of charges from the head *Expenditure from contract allowance.* Under *Board of Revenue, etc.*, the excess in the United Provinces (10) was due to absence of officers on privilege leave, the payment of arrear allowances of a Member of the Board, and to high expenditure under establishment; in the Punjab (10) and Madras (7) it was chiefly due to privilege leave allowances, and in the latter partly also to frequent touring of the members, and to increased contingent charges. The saving under *Commissioners* in the United Provinces (10) occurred in leave allowances, and in Bombay (13) chiefly under allowances and supplies and services, while the excess in Burma was due to privilege leave arrangements, and the deputation of a commissioner on special duty (26) partly counterbalanced by an excess under establishment due to vacancies. Under *Inspector General of Stamps, etc.*, the excess in the Central Provinces (27) was due to the special committee appointed in 1903-4, to report on the excise administration of the Central Provinces and Berar having continued till November 1904, instead of up to 31st March 1904 as anticipated.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

18.—General Administration—*concluded.*

143. The total charges for Account and Currency Offices are shown below:—

		Civil Account.	Currency Offices.	Total Civil Account and Currency Offices.	Office of A. G., P. W. Dept.	TOTAL.
Accounts	1903-4	23,63	3,21	26,84	2,44	29,28
Budget	1904-5	25,11	3,25	28,36	2,55	30,91
Revised	1904-5	25,01	3,27	28,28	2,39	30,67
Accounts	1904-5	25,16	3,24	28,40	2,36	30,76

144. The excess under Civil Account Offices was chiefly due to additional establishment sanctioned for the office of the Comptroller, India Treasuries, and the Examiner, Press Accounts, the local and house rent allowance sanctioned for the Deputy Comptroller General and the Comptroller, India Treasuries, respectively, and the permanent monthly travelling allowances sanctioned for the Deputy Auditors General and their establishments, partly counterbalanced by the absence of officers on leave and the deputation of Superintendents to act as Chief Superintendents. The saving in the office of the Accountant General, Public Works Department, was chiefly due to vacancies and absence of officers on leave, and to the deputation of accountants to State Railways. The excess under *Allowance to Presidency Banks* was due to the increase of interest on new loans.

145. The excess of £4,0 in England was due to a higher demand for stores than was expected (£6,5) and an increase of £2 in the Home Establishment charges, partly counterbalanced by a saving (£2,7) in the provision for the passage and outfit allowance of a new Viceroy and Governor General.

19A.—Law and Justice—Courts of Law.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL
High Court, Chief Courts, and Judicial Commissioner.	Accounts.	1903-4	6	75	47	3,58	...	12,97	6,57	3,45	60	5,76	6,99	41,20
	Budget.	1904-5	6	1,06	50	3,57	..	13,24	6,54	3,41	55	5,80	7,14	41,87
	Revised.	1904-5	6	91	45	3,59	...	13,31	6,58	3,33	54	5,70	7,18	41,65
	Accounts.	1904-5	7	94	45	3,60	...	13,49	6,56	3,32	54	5,73	7,14	41,84
Law Officers.	Accounts.	1903-4	77	13	2	85	20	3,68	1,54	1,48	6	2,14	2,78	13,65
	Budget.	1904-5	87	23	5	92	16	3,00	1,63	1,45	7	1,64	2,49	13,11
	Revised.	1904-5	88	19	8	91	25	3,83	1,54	1,46	6	1,72	2,55	13,47
	Accounts.	1904-5	88	18	9	88	23	4,04	1,52	1,42	6	1,67	2,61	13,58
Civil and Sessions Courts.	Accounts.	1903-4	92	1,95	1,50	2,07	2,36	50,29	25,42	12,49	1,29	25,47	19,96	1,43,73
	Budget.	1904-5	92	2,10	1,62	3,57	2,35	50,35	26,70	12,30	1,50	26,50	20,24	1,48,15
	Revised.	1904-5	91	2,03	1,53	2,14	2,38	51,32	25,75	12,73	1,46	26,59	20,42	1,47,26
	Accounts.	1904-5	91	2,03	1,60	2,10	2,40	50,95	25,93	12,89	1,37	26,46	20,72	1,47,36
Courts of Small Causes.	Accounts.	1903-4	4	31	73	43	...	1,60	80	47	...	95	2,38	7,71
	Budget.	1904-5	4	32	74	50	...	1,73	82	51	...	96	2,50	8,12
	Revised.	1904-5	5	27	69	47	...	1,68	80	35	...	96	2,40	7,67
	Accounts.	1904-5	5	25	70	49	...	1,64	80	37	...	96	2,35	7,61
Criminal Courts.	Accounts.	1903-4	1,67	8,60	25	22,41	4,27	26,12	19,85	15,39	2,80	12,86	14,12	1,28,34
	Budget.	1904-5	1,80	9,33	28	23,94	5,01	26,70	20,07	16,18	2,85	12,91	14,71	1,33,78
	Revised.	1904-5	1,85	8,71	23	24,08	4,70	26,43	20,02	15,85	2,89	12,95	14,82	1,32,53
	Accounts.	1904-5	1,93	8,73	23	24,26	4 76	26,60	19,89	15,89	2,89	12,94	14,88	1,33,00
Other Courts of Justice.	Accounts.	1903-4	...	...	...	...	...	91	...	...	...	57	96	2,44
	Budget.	1904-5	...	...	...	...	...	96	...	...	...	57	98	2,51
	Revised.	1904-5	...	...	...	...	...	93	...	...	...	60	1,07	2,60
	Accounts	1904-5	...	...	...	...	...	89	...	...	...	60	1,08	2,57
Other Charges (Pleadership Examinations).	Accounts.	1903-4	...	.	..	...	...	12	16	...	...	6	...	34
	Budget.	1904-5	...	...	...	...	...	12	20	...	...	6	1	39
	Revised.	1904-5	...	...	...	...	...	12	15	...	...	5	1	33
	Accounts.	1904-5	...	...	...	...	...	12	14	...	...	6	...	32

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

19A.—Law and Justice—Courts of Law—*continued.*

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Refunds	Accounts	1903-4	7	13	4	94	6	79	38	34	8	92	22	3,97
	Budget	1904-5	10	12	6	1,00	8	80	44	34	5	93	25	4,17
	Revised	1904-5	15	13	6	81	7	88	46	37	4	93	25	4,15
	Accounts	1904-5	16	12	5	77	6	89	47	41	5	98	42	4,38
Lump Provision	Budget	1904-5	...	...	...	...	...	2,50	...	*19*	...	23	...	2,54
TOTAL IN RUPEES	Accounts	1903-4	3,53	11,88	3,01	30,28	6,89	96,48	54,72	33,62	4,83	48,73	47,41	3,41,38
	Budget	1904-5	3,79	13,16	3,25	33,50	7,60	1,00,00	56,40	34,00	5,02	49,60	48,32	3,54,64
	Revised	1904-5	3,90	12,24	3,04	32,00	7,40	98,50	55,30	34,09	4,99	49,50	48,70	3,49,66
	Accounts	1904-5	4,00	12,25	3,12	32,10	7,45	98,62	55,31	34,30	4,91	49,40	49,20	3,50,66

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING	Accounts	1903-4	2,275,9	8	2,276,7
	Budget	1904-5	2,364,3	8	2,365,1
	Revised	1904-5	2,331,1	5	2,331,6
	Accounts	1904-5	2,337,8	5	2,338 3

146. The expenditure in India showed a saving of 3,98 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 9,28. The saving as compared with the Budget, was chiefly contributed to by Burma (1,40), Bengal (1,38), the United Provinces (1,09) and the Central Provinces (91). In Burma it was due to the provision for a new Judicial Service not having been utilised; in Bengal to the non-utilisation of the provision for increase of pay of the ministerial establishments of Civil and Sessions, and Criminal Courts; in the United Provinces to the partial utilisation only of the provision for revision of establishments of Civil Courts, and to savings in salaries, and in the Central Provinces to savings in salaries, and to the non-utilisation of a provision for process-serving establishment. The excess, as compared with the actuals of the previous year, was contributed to by all the provinces but chiefly by Burma (1,82), Bengal (2,14), and Bombay (1,79). It was due in Burma to the entertainment of additional myooks with their establishments, and to larger expenditure under diet and travelling allowances of witnesses, and under process-serving establishments; in Bengal to higher charges for salaries under *High Court* and for payments to pleaders; and in Bombay to higher payments on account of salaries of Civil and Sessions and Criminal Courts.

147. Under *High Courts, etc.*, the savings were generally due to vacancies and absence of officers; the excess in Bengal was due to too large a deduction for probable savings. Under *Law Officers* the variations, which are not large, except in Bengal (44), occurred mainly in the payments to pleaders in criminal and civil cases. Under *Civil and Sessions Courts* the savings in Burma (1,47) and the United Provinces (77) have been explained above. The decrease in the Central Provinces (7) and the North-West Frontier Province (13) occurred under salaries. In Bengal apart from the saving due to the lapse of the provision for increase of pay of the ministerial establishments, there was an excess which occurred under salaries of District and Sessions Judges (20), under salaries and establishments of munsiffs (30), under supplies and services (40), and to too large a deduction for probable savings (37), partly counterbalanced by savings under establishment of District and Sessions Judges (12), under salaries and establishment of Subordinate Judges (22), under contingencies (10), and under process-serving establishment (30). The excess in Bombay (48) was due chiefly to the revision of the salaries of Civilians, and the posting of a larger number to Judicial work. Under *Courts of Small Causes* the saving in the Punjab (14) was due to the employment of Extra Assistant Commissioners as Judges, their salaries being charged in moieties to *Criminal Courts* and 3—Land Revenue, and that in Bombay (15) to too large a deduction for probable savings. Under *Criminal Courts* the decrease in the Central Provinces (60) was due to savings under salaries (23), and process-serving establishment (17), and to the non-utilisation of the provision (20) for the Drug Districts; in Assam (25) it was mainly due to leave vacancies; in the United Provinces (18) to the absence of officers on furlough (45), and to the non-utilisation of the provision for increasing the establishment of readers in Oudh (15), partly counterbalanced by excesses mainly under diet of witnesses (18) and purchase of tents (12); in the Punjab (29) it was mainly due to the provision for the new Lyallpur District not having been fully utilised. The excess in India (13) was due to the higher rate of pay drawn by an Assistant Cantonment Magistrate, and to the leave allowance of the Cantonment Magistrate of Quetta having been paid in India; that in Burma (32) to salaries and establishment of Civil Myooks (27) provided for under *Civil and Sessions Courts* having been debited in moieties to this head and to 3—Land Revenue, and to heavy expenditure on diet and travelling allowances of witnesses (52), partly counterbalanced by savings due to vacancies, and the non-entertainment of the full Judicial establishment provided for (24), and to low expenditure on travelling

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

19A.—Law and Justice—Courts of Law—*concluded.*

allowances (12), and contingencies (13); and that in Bombay (17) to an over-estimate of the probable savings under salaries. Under *Other Courts of Justice* the excess in Bombay (10) occurred under Presidency Magistrates in the charges in connection with the Honorary Magistrates' Courts and changes in personnel. Under *Refunds* the excess in India (6) was on account of estates lapsed to Government, while that in Bombay (17) was due to the rectification of an erroneous credit to the corresponding revenue head. The excess of 21 (Imperial) in India requires to be sanctioned. The excesses of 30 (Provincial) in the Punjab and 88 (Provincial) in Bombay have been sanctioned.

148. The decrease in England (£3) was due to only one Judge having come out, while provision was made for the outfit allowance of two.

19B.—Law and Justice—Jails.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Jail Manufactures.	Accounts.	1903-4	7	1,24	16	2,40	64	10,68	1,66	75	7	3,89	53	22,09
	Budget.	1904-5	9	1,31	26	1,79	87	9,72	1,76	1,68	10	4,15	1,00	22,73
	Revised.	1904-5	8	1,47	16	1,77	70	10,31	2,07	90	8	4,03	80	22,37
	Accounts.	1904-5	7	1,28	15	1,93	60	9,31	1,97	86	10	4,13	94	21,34
Other Jail Charges.	Accounts.	1903-4	67	3,20	63	8,36	1,24	16,65	12,71	9,01	93	8,29	7,09	68,78
	Budget.	1904-5	79	4,19	77	9,47	1,38	17,08	13,74	10,20	1,06	8,86	7,24	74,78
	Revised.	1904-5	66	3,33	65	8,50	1,26	16,99	12,48	8,66	87	8,12	6,95	68,47
	Accounts.	1904-5	68	3,17	69	8,24	1,28	16,44	12,57	8,64	89	8,51	6,80	67,91
Convict Charges at Port Blair, Nicobars, and Straits Settlements.	Accounts.	1903-4	16,09	...	...	...	...	...	...	...	...	...	...	16,09
	Budget.	1904-5	16,52	...	...	...	...	...	...	...	...	...	...	16,52
	Revised.	1904-5	14,26	...	...	...	...	...	...	...	...	...	...	14,26
	Accounts.	1904-5	16,73	...	...	...	...	...	...	..	...	...	...	16,73
Lump deduction	Budget.	1904-5	...	..	...	...	...	...	...	*63*	...	...	..	*63*
TOTAL IN RUPEES.	Accounts	1903-4	16,83	4,44	79	10,76	1,88	27,33	14,37	9,76	1,00	12,18	7,62	1,06,96
	Budget.	1904-5	17,40	5,50	1,03	11,26	2,25	26,80	15,50	11,25	1,16	13,01	8,24	1,13,40
	Revised.	1904-5	15,00	4,80	81	10,27	1,06	27,30	14,55	9,56	95	12,15	7,75	1,05,10
	Accounts	1904-5	17,48	4,45	84	10,17	1,88	25,75	14,54	9,50	99	12,64	7,74	1,05,98

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING.	Accounts.	1903-4	713,0	1	713,1
	Budget.	1904-5	756,0	2	756,2
	Revised.	1904-5	700,7	1	700,8
	Accounts.	1904-5	706,5	...	706,5

149. The expenditure in India fell short of the Budget Estimate and the actuals of the previous year by 7,42 and 98 respectively. Under *Jail Manufactures* the more important savings occurred in the Punjab (82), Bengal (41), Assam (27) and Berar (11), while there were excesses in Burma (14) and the United Provinces (21). The decrease in the Punjab was due to the non-utilisation of the provision of 60 for wool, spinning machinery in the Montgomery Jail, and to savings of 16 in the purchase of raw material; that in Bengal to the non-utilisation of the provision for freight charges, cost of machinery, etc., and to savings under establishment; that in Assam to small purchase of raw materials owing to the large quantity in stock at the close of the previous year, and to manufacturing work not being done to the extent anticipated; and that in Berar to less outlay on raw material. The excess in Burma was due to large purchase of raw materials, while that in the United Provinces was due to the high prices of cotton and raw munj. Under *Other Jail Charges* the saving was contributed to by all the Provinces. In India it occurred chiefly in dietary charges. A decrease in the number of prisoners and cheaper rates of food-grain account for the saving in the Central Provinces. In Berar it was due to a decrease in the Jail population and a revision of establishment. In Burma it was due to the Mandalay Jail having been in charge of the Civil Surgeon for a portion of the year, to vacancies in the Jail and medical establishments, and to less outlay on rations, hospital contingencies, clothing, bedding, and on conveyance of under-trial prisoners. In Assam the decrease occurred under clothing and bedding. In Bengal there was a decrease of 97 in dietary charges, partly counterbalanced by an increase of 18 under services and supplies. Low Jail population and the storage of grain while the market was cheap, account for 58 of the saving in the United Provinces; the remainder of the decrease was due to savings in salaries of Jail Superintendents (13), low hospital charges (22) owing to the Jail being practically free from serious outbreaks of epidemic diseases, less outlay for moving prisoners (14), and for bedding and clothing (9) owing to low Jail population, partly counterbalanced by an excess of 14 due to the maintenance of plague camps at many

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

19B.—Law and Justice—Jails—*concluded.*

jails. The Mung Rasul Jail not having been opened explains the saving in the Punjab. In the North-West Frontier Province the saving occurred in dietary charges. The non-utilisation of the provision for raising the status of certain jails mainly accounts for the saving in Madras, while that in Bombay was due to a decrease in the Jail population. The excess under *Convict Charges at Port Blair, Nicobars, etc.*, occurred chiefly under subsistence allowance to Eurasian and Native convicts (10), marine supplies (8) and passage money (34), partly counterbalanced by savings under Commissariat Supplies and Judicial and Police establishments. The excess of 8 (Imperial) in India has been sanctioned.

150. The saving in England was due to the absence of a demand for stores.

20.—Police.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Presidency Police	Accounts. 1903-4	...	...	...	...	...	8,57	...	...	...	3,23	3,51	15,31
	Budget 1904-5	...	...	...	...	...	9,17	...	...	...	3,38	4,01	16,56
	Revised 1904-5	...	...	...	...	...	8,59	...	...	...	3,32	3,76	15,67
	Accounts 1904-5	...	...	...	...	...	8,62	...	...	...	3,31	3,92	15,85
Superintendence.	Accounts. 1903-4	...	54	6	1,36	...	1,75	1,75	1,36	36	1,81	1,12	10,11
	Budget 1904-5	...	62	...	1,44	...	1,66	1,83	1,30	39	1,53	1,14	9,91
	Revised 1904-5	...	68	...	1,47	...	1,71	1,84	1,36	35	1,05	1,14	10,20
	Accounts 1904-5	...	67	...	1,46	...	1,85	1,84	1,37	35	1,67	1,11	10,32
District Executive Force.	Accounts. 1903-4	4,97	14,47	4,73	42,15	6,67	50,54	48,17	25,71	4,63	41,21	43,66	2,86,91
	Budget 1904-5	5,25	14,71	4,94	44,20	7,54	49,93	49,25	25,21	5,24	41,70	43,40	2,91,37
	Revised 1904-5	5,59	14,09	4,87	43,90	7,04	52,79	48,87	25,95	4,56	41,88	42,82	2,93,26
	Accounts 1904-5	5,62	14,87	4,67	43,85	6,81	52,55	49,13	25,68	4,56	42,41	42,37	2,92,52
Municipal and Cantonment Police.	Accounts. 1903-4	...	...	...	13	...	51	...	5,56	76	...	48	7,44
	Budget 1904-5	...	...	...	10	...	49	...	5,72	62	...	51	7,64
	Revised 1904-5	...	...	...	8	...	52	...	5,55	77	...	49	7,41
	Accounts 1904-5	...	...	...	4	...	43	...	5,61	77	...	48	7,33
Government Railway Police.	Accounts. 1903-4	48	25	5	34	6	1,87	1,74	3,12	1	1,00	1,00	9,92
	Budget 1904-5	53	23	6	34	7	1,96	1,96	3,10	...	1,00	1,05	10,30
	Revised 1904-5	51	25	5	36	4	1,83	1,85	3,26	...	1,12	1,05	10,32
	Accounts 1904-5	52	25	5	40	5	1,84	1,82	3,19	...	1,18	1,10	10,40
Village Police	Accounts. 1903-4	...	...	3,05	21	2	5,37	31,47	...	...	4	9,34	49,50
	Budget 1904-5	...	...	3,18	24	3	5,52	31,84	...	...	5	9,71	50,57
	Revised 1904-5	...	...	3,16	21	2	5,40	31,55	...	...	5	9,65	50,10
	Accounts 1904-5	...	...	3,06	20	1	5,27	31,53	...	...	5	9,66	49,78
Special Police.	Accounts. 1903-4	...	...	...	51,68	8,06	1,71	3	1,37	4,75	14	4,76	72,50
	Budget 1904-5	...	...	...	53,18	8,86	1,66	3	1,38	5,10	13	5,14	75,48
	Revised 1904-5	...	...	...	53,47	8,51	1,47	3	1,40	4,72	15	4,85	74,60
	Accounts 1904-5	...	...	...	54,71	8,45	1,45	3	1,53	4,69	15	5,08	76,09
Cattle Pounds.	Accounts. 1903-4	2	78	56	10	24	29	1,53	38	4	2,37	97	7,28
	Budget 1904-5	3	92	55	9	28	34	1,63	40	5	2,40	1,10	7,79
	Revised 1904-5	3	92	57	13	26	27	1,35	38	4	2,40	1,00	7,35
	Accounts 1904-5	3	89	49	14	26	28	1,35	40	4	2,44	1,07	7,37
Other Charges	Accounts 1903-4	1,79	1	21	37	1	74	10	6	1	15	53	3,98
	Budget 1904-5	2,15	2	18	41	1	53	3	6	1	17	53	4,10
	Revised 1904-5	1,95	1	7	38	1	59	7	6	1	18	52	3,85
	Accounts 1904-5	2,20	1	7	38	1	59	7	5	1	16	52	4,07
Lump Provision.	Budget 1904-5	...	...	...	...	...	...	3,50	17	...	17	...	3,50
TOTAL IN RUPEES.	Accounts. 1903-4	7,26	16,05	8,66	96,34	15,06	71,35	84,79	37,56	10,56	49,95	65,37	4,62,95
	Budget 1904-5	7,96	16,50	8,91	1,00,00	16,79	71,26	90,07	37,00	11,61	50,53	66,59	4,77,22
	Revised 1904-5	8,08	16,85	8,72	1,00,00	15,88	73,23	85,56	37,96	10,45	50,75	65,28	4,72,76
	Accounts 1904-5	8,37	16,69	8,34	1,01,18	15,59	72,88	85,75	37,83	10,42	51,37	65,31	4,73,73

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts. 1903-4	3,086,4	9	3,087,3
	Budget 1904-5	3,181,5	7	3,182,2
	Revised 1904-5	3,151,7	6	3,152,3
	Accounts 1904-5	3,158,2	6	3,158,8

151. The Indian expenditure showed a saving of 3,49 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 10,78. As compared with the Budget the saving occurred

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

20.—Police—*continued.*

chiefly in the United Provinces (4,32), and was mainly due to the transfer of the provision of 3,50, for the relief of Municipalities from Police charges, to 45—Civil Works, as the relief was given in the shape of grants-in-aid and was recorded under that head. As compared with the previous year the increase occurred in all the provinces except Berar, the N.-W. Frontier Province and Bombay, but chiefly in Burma (4,84), Bengal (1,53), Madras (1,42), and India (1,11). The increase in Burma was mainly due to the payment of personal allowances to District and Assistant District Superintendents of Police, to the employment of additional companies of Military Police in the Southern Shan States Battalion, and to heavy expenditure on arms and accoutrements, clothing and petty construction and repairs. In Bengal the excess occurred under *District Executive Force* mainly under supplies and services. In Madras the excess was due mainly to large additions to the force in consequence of the spread of plague in the Presidency, and to increased charges on account of clothing, uniforms, and arms and accoutrements; and in India it was chiefly due to the re-organisation of the Thagi and Dacoity Department.

152. Under *Presidency Police* the saving in Bengal (55) was mainly due to the provision of 50 for additional Police Force having remained unused. The saving in Madras (7) occurred under salaries and clothing and uniform of the Town and Suburban Police, partly counterbalanced by increased charges under Superintendence; and that in Bombay under establishment charges of the sanitary and Municipal Police, and under leave allowances of Police Officers. Under *Superintendence* the excess in the Central Provinces (5) was due to the payment of local allowance, with retrospective effect, to the Inspector General of Police, and to the deputation of an officer on special duty; in Bengal (19) it was due to large expenditure under supplies and services (4) and contingencies (15); in the Punjab (7) it was due to leave arrangements; and in Madras (14) to the payment of the furlough allowance of a Deputy Inspector-General of Police, the deputation of an officer on special duty, and to increased charges on account of travelling allowances and contingencies. Under *District Executive Force* the large excess in Bengal (2,62) was due to increased expenditure under salaries of officers (16), Police Force (17), Hospital Charges (9), allowances (59), and under supplies and services (2,71) partly counterbalanced by savings (1,24) under contingencies. There was a smaller excess in India (37) due to the transfer of Thagi and Dacoity charges in the Rajputana and Central India Agencies to this head from 1st September 1904 (33), and to charges on account of the Frontier Chowkidari in Hyderabad (11) for which there was no provision, partly counterbalanced by an increase of 8 in the contributions from Local Funds towards the cost of the Central India Agency Police, and in the recoveries from Native States on account of mooghia operations; in the Central Provinces, (16) due to increased expenditure under allowances (10) special duty Police (6), and under purchase of arms and accoutrements (39), partly counterbalanced by saving under salaries of officers (10), Police Force (13), petty construction and repairs (7) and under clothing (7); in the Punjab (47) chiefly under clothing, arms and accoutrements, and carriage of constabulary, and in Madras (71) due to too large a deduction in the Budget for probable savings (26), to increased expenditure under travelling (36), clothing and uniform (19) and under arms and accoutrements (69), partly counterbalanced by savings under Police Force (57), due to the disbandment of the greater portion of the Punitive Police Force in Tinnevelly from 1st October 1904, and under petty construction and repairs (35), due to most of the Police works having been executed by the Public Works Department. Against these excesses there were savings in Berar (27) chiefly under salaries and pay of the force (17), and supplies and services (10); in Burma (35) due to less outlay on travelling allowances, clothing and arms and accoutrements, and to the adjustment by deduction from expenditure, of the contributions towards the cost of the police supplied to Municipalities and Cantonments, partly counterbalanced by increased expenditure on construction of Police cottages and rewards; in Assam (73) due mainly to savings under salaries (16) and over-estimate; in the United Provinces (12) due to savings under salaries (31), Police Force (52), establishment (7) and Police Training School (15) partly counterbalanced by increased expenditure under travelling allowances (34), supplies and services (26), contingencies (23), and general police (7); in the N. W. Frontier Province (68) chiefly due to the non-utilisation of the provision for re-organisations; and in Bombay (1,03) due to insufficient deduction in the Budget for probable savings, to low charges for clothing, and to the transfer of the provision for Ghât paths to other heads. The excesses as compared with the actuals of the previous year in Burma (1,70), Bengal (2,01), Madras (1,20), and India (65) have been explained in the preceding paragraph. The increase of 96 in the United Provinces occurred mainly under salaries and pay of the force, while the decrease of 1,29 in Bombay was due to the high charges in 1903-04 for the supply of new rifles. Under *Municipal and Cantonment Police* the saving in Burma (6) was due to the amalgamation of certain Municipal Police with the District Police; in the Punjab (11) it was due to small expenditure on clothing and travelling allowances; and in the N. W. Frontier Province (5) it was due to the provision for re-organisation not having been used. Under *Government Railway Police* the excess in the Punjab (9) occurred in the charges of the North-Western Railway (5), and the Rewari-Ferozepore (4) section of the Rajputana-Malwa Railway; in Madras (18) it was due to expenditure for fitting the inspection carriage with electric lights and fans, and to increased travelling charges; while in Bombay (5) it occurred in the charges of the Police of the Rajputana-Malwa, and Southern Mahratha Railways. These excesses were partly

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

20.—Police—*concluded.*

counterbalanced by a saving of 12 in Bengal which was spread over several heads, and of 14 in the United Provinces chiefly in the charges of the Oudh and Rohilkhand Railway. Under *Village Police* the saving in Berar (12) was the result of the full strength of the force not being on duty. In Bengal the saving (25) occurred chiefly in the charges of the District Chowkidari Reward Fund; in the United Provinces (31) it occurred under Chowkidari; while in Bombay (5) it was due to the Police Establishment in Sind not having been employed to the full sanctioned strength. Under *Special Police* the excess in Burma was due to the recruitment for the seven extra companies of the Military Police for the Southern Shan States having commenced with the commencement of the year, instead of later, as anticipated in the Budget, and to heavy expenditure on petty construction and repairs, and purchase and carriage of supplies, partly counterbalanced by savings under clothing, arms and accoutrements, and hospital charges. There was also an excess of 15 in the Punjab, chiefly in the charges of the Dera Ghazi Khan Border Military Police. These excesses were largely reduced by savings in Assam (41) chiefly due to low charges under Police Force (14), clothing (10) and purchase of arms, etc., (16); in Bengal (21) due to low expenditure under Police Force (4) and supplies and services (16); and in the N.-W. Frontier Province (41) due partly to the provision (31) for increase in the pay of the Border Military Police not having been used, and partly to low contingent charges. The excess as compared with the previous year occurred chiefly in Burma and has been explained in the preceding paragraph. Under *Cattle Pounds* the saving in the United Provinces (30) was due to a change in the system of adjustment under which receipts from cattle pounds are credited to District Boards after meeting the cost of feed separately provided for under this head. Under *Other Charges* the saving in Berar (11) was the result of the transfer to India of the cost of the Najeeb Establishment in Hyderabad. The excess in Bengal (6) and United Provinces (4) occurred under refunds. The excess of 37 (Imperial) and 4 (Provincial) in India require to be sanctioned, while those of 19 (Provincial) in the Central Provinces, 1,18 (Provincial) in Burma, 1,62 (Provincial) in Bengal, 84 (Provincial) in the Punjab and 84 (Provincial) in Madras have been sanctioned.

21.—Marine.

			India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
General Supervision and Accounts.	Accounts	1903-4	1,69	...	...	...	...	...	1,69
	Budget	1904-5	1,70	...	...	...	...	...	1,70
	Revised	1904-5	1,69	...	...	...	...	...	1,69
	Accounts	1904-5	1,68	...	...	...	...	...	1,68
Marine Survey and Establishment.	Accounts	1903-4	89	74	...	90	16	22	2,91
	Budget	1904-5	88	72	...	1,00	16	24	3,00
	Revised	1904-5	91	75	...	91	16	24	2,97
	Accounts	1904-5	89	76	...	94	14	25	2,98
Dockyards	Accounts	1903-4	11,69	...	...	...	...	...	11,69
	Budget	1904-5	13,28	...	...	...	...	...	13,28
	Revised	1904-5	13,94	...	...	...	...	...	13,94
	Accounts	1904-5	13,67	...	...	...	...	...	13,67
Salaries and Allowances and Victualling of Officers and Men afloat.	Accounts	1903-4	9,83	1,39	26	87	...	9	12,44
	Budget	1904-5	10,08	1,45	29	92	...	10	12,84
	Revised	1904-5	10,15	1,37	30	90	...	9	12,81
	Accounts	1904-5	10,26	1,40	31	85	...	9	12,91
Marine Stores and Coal for Building and Repairs of Ships.	Accounts	1903-4	15,39	3,90	28	1,06	...	3	20,66
	Budget	1904-5	10,71	2,35	23	1,12	...	4	14,45
	Revised	1904-5	15,11	2,82	24	99	...	5	19,21
	Accounts	1904-5	15,47	3,00	36	76	...	8	19,67
Pilotage, Pilot Establishment, and Vessels.	Accounts	1903-4	...	...	2	7,05	...	...	7,07
	Budget	1904-5	...	...	2	6,81	...	...	6,83
	Revised	1904-5	...	...	2	7,39	...	...	7,41
	Accounts	1904-5	...	...	2	7,65	...	...	7,67

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

21.—Marine—*concluded.*

			India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
..her Charges	Accounts	1903-4	5,38	3,83	29	85	..	2	10,37
	Budget	1904-5	5,84	5,99	54	7,65	...	2	20,04
	Revised	1904-5	3,31	5,71	54	7,91	...	2	17,49
	Accounts	1904-5	2,57	5,40	54	8,35	...	3	16,89
TOTAL IN RUPEES	Accounts	1903-4	44,87	9,86	85	10,73	16	36	66,83
	Budget	1904-5	42,49	10,51	1,08	17,50	16	40	72,14
	Revised	1904-5	45,11	10,65	1,10	18,10	16	40	75,52
	Accounts	1904-5	44,54	10,56	1,23	18,55	14	45	75,47

			Total, India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING	Accounts	1903-4	445,5	281,2	726,7
	Budget	1904-5	480,9	280,2	761,1
	Revised	1904-5	503,5	272,0	775,5
	Accounts	1904-5	503,2	292,5	795,7

153. The Indian expenditure under this head exceeded the Budget Estimate and the actuals of the previous year by 3,33 and 8,64 respectively. The excess as compared with the Budget occurred chiefly in India (4,76) under *Marine Stores and Coal, etc.*, due to extensive alterations and repairs to vessels of the Royal Navy and the Royal Indian Marine, and to heavy purchases of coal due to the employment of Royal Indian Marine vessels in connection with the Somaliland Field Force and on Colonial reliefs, partly counterbalanced by savings under *Other Charges* (3,27) due chiefly to reduced expenditure on hire of transport for the Aden Boundary Commission, and on the supply of coal to His Majesty's Ships of War in Indian Seas. As compared with the previous year, the excess occurred mainly under *Other Charges* in Bengal (7,50) due chiefly to the cost of construction of a new steamer, and in Burma (1,57) due to heavy outlay on the construction of launches.

154. As compared with the Budget, the increase under *Dockyards* in India (39) was due to heavy expenditure on works for the Royal Indian Marine and other Departments, counterbalanced by less expenditure than was expected on account of Somaliland and the Aden Boundary Commission. Under *Salaries and Allowances, etc.*, the excess in India (18) was due to the employment of Royal Indian Marine vessels on Imperial Service throughout the year instead of for a part of it as provided for, and to the purchase at Aden of a large quantity of water at high rates, partly counterbalanced by savings due to absence of a large number of officers on leave out of India and lower prices of provisions. The saving in Burma (5) was due to the partial use of the provision for upkeep of new launches. Under *Marine Stores and Coal for Building, etc.*, the excess in India has been explained above. In Burma (65) and Assam (13) the excess was due to large purchase of stores and to repairs to vessels not anticipated in the Budget. The saving in Bengal (36) occurred chiefly under Building, Repair and Outfit of Ships. Under *Pilotage, Pilot Establishment and Vessels* the excess in Bengal (84) was in the Allowances to Free List Pilots (96), partly counterbalanced by a saving under Pilotage Allowance to licensed Pilots. Under *Other Charges* the saving in India has been explained above. That in Burma (59) was due to the partial utilisation of the provision for construction of new launches, to absence of European light-keepers on long leave, to replacement of some of them by natives on lower pay, to revision of light-vessel establishment and to reduced outlay on repairs and stores. The excess in Bengal (70) was chiefly due to additional expenditure in connection with the new steamer *Fraser*, and an excess of 13 under Refunds. The excess of 2,05 (Imperial) in India requires to be sanctioned, while the excesses of 5 (Provincial) in Burma, 15 (Provincial) in Assam, 1,05 (Provincial) in Bengal and 5 (Provincial) in Bombay have been sanctioned.

155. The excess in England (£12,3) was due to allowances to Marine Officers whilst under instruction (£1,5), to large purchase of marine stores (£11,9) and to the construction of R. I. M. S. *Dufferin* (£3,9), counterbalanced by a decrease (£5,0) under coal.

22.—Education.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Direction	Accounts	1903-4	44	32	12	51	30	90	55	67	...	64	49	4,94
	Budget	1904-5	45	41	...	51	29	87	64	73	...	70	58	5,18
	Revised	1904-5	49	34	...	55	36	90	67	72	...	69	51	5,23
	Accounts	1904-5	51	37	...	56	36	90	67	70	...	69	51	5,27

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

22.—Education—*continued.*

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N. W. Frontier Province.	Madras.	Bombay.	TOTAL.
Inspection	Accounts	1903-4	9	94	36	1,80	49	7,08	3,31	1,95	19	4,26	2,59	23,06
	Budget	1904-5	13	1,16	49	2,26	48	7,62	3,73	2,35	33	5,08	2,91	26,54
	Revised	1904-5	11	1,01	47	2,04	48	7,04	3,63	2,14	32	4,55	2,70	24,49
	Accounts	1904-5	14	1,06	48	2,08	48	7,22	3,63	2,13	33	4,59	2,72	24,86
University	Accounts	1903-4	...	...	...	...	...	...	...	82	...	...	...	82
	Budget	1904-5	...	...	...	...	...	...	...	32	...	...	...	32
	Revised	1904-5	...	...	...	...	...	2,00	1,33	66	...	70	...	4,69
	Accounts	1904-5	...	...	...	...	...	2,00	...	31	...	5	...	2,36
Government Colleges.	Accounts	1903-4	80	37	...	...	19	8,20	3,70	74	...	4,15	2,74	20,89
	Budget	1904-5	51	47	...	47	20	8,59	4,14	81	...	4,30	2,92	22,41
	Revised	1904-5	91	34	...	22	19	8,02	3,78	98	...	4,25	2,90	21,59
	Accounts	1904-5	89	33	...	22	19	8,24	3,85	1,02	...	4,23	2,93	21,90
Government Schools.	Accounts	1903-4	47	5,75	2,89	2,99	1,27	11,92	15,24	7,39	49	12,22	23,38	84,01
	Budget	1904-5	58	6,88	2,08	4,49	3,92	12,96	16,22	10,60	59	12,81	27,83	99,86
	Revised	1904-5	51	6,16	2,93	4,34	3,48	11,66	15,68	7,94	54	12,41	25,52	91,17
	Accounts	1904-5	50	6,33	2,97	4,52	3,78	11,78	15,70	8,90	51	12,52	25,25	92,76
Grants-in-aid and Payments by Results.	Accounts	1903-4	83	1,22	13	5,54	3,20	20,34	5,24	4,52	14	12,46	5,38	59,00
	Budget	1904-5	6,19	1,77	55	6,03	61	19,79	6,76	3,95	14	13,74	6,95	66,48
	Revised	1904-5	81	1,46	21	5,61	1,78	20,68	6,21	4,02	13	12,52	7,41	60,84
	Accounts	1904-5	81	1,50	13	5,46	1,77	20,88	6,31	5,09	11	13,01	6,88	61,95
Scholarships	Accounts	1903-4	6	27	10	30	34	2,28	71	81	5	50	91	6,33
	Budget	1904-5	9	47	12	32	40	2,65	83	1,31	8	57	1,13	7,97
	Revised	1904-5	9	33	7	30	33	2,28	71	92	5	52	1,02	6,62
	Accounts	1904-5	9	32	8	28	33	2,28	70	95	5	54	1,06	6,68
Other Charges	Accounts	1903-4	12	5	20	62	14	1,89	81	28	2	23	1,15	5,52
	Budget	1904-5	13	9	22	42	12	1,28	84	32	2	28	1,64	5,36
	Revised	1904-5	13	6	22	49	13	1,42	64	41	2	20	1,94	5,66
	Accounts	1904-5	13	7	17	47	11	1,29	63	41	2	21	1,90	5,41
Lump Provision	Budget	1904-5	...	...	...	...	65	...	...	*89*	...	*7*	...	*17*
TOTAL IN RUPEES.	Accounts	1903-4	2,81	8,92	3,80	11,76	5,93	52,61	29,56	17,18	89	34,46	36,65	2,04,57
	Budget	1904-5	8,08	11,25	4,36	14,50	6,67	53,76	33,16	19,50	1,16	37,55	43,96	2,33,95
	Revised	1904-5	3,05	9,70	3,00	13,55	6,75	54,00	32,65	17,79	1,06	35,84	42,00	2,20,29
	Accounts	1904-5	3,07	9,98	3,83	13,59	7,02	54,59	31,49	19,51	1,02	35.84	41,25	2,21,19

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING.	Accounts	1903-4	1,363,8	3,7	1,367,5
	Budget	1904-5	1,559,7	2,8	1,562,5
	Revised	1904-5	1,468,6	5,0	1,473,6
	Accounts	1904-5	1,474,6	5,1	1,479,7

156. The Indian expenditure fell short of the Budget Estimate by 12,76, but exceeded the actuals of the previous year by 16,62. The saving as compared with the Budget occurred chiefly under *Government Schools* (7,10), and *Grants-in-aid and Payments by Results* (4,53), and was mainly due to the entire or partial lapses of provisions chiefly in India, the Central Provinces, the United Provinces, Madras and Bombay. As compared with the actuals of the previous year, the increase was contributed to by all the provinces, and was due mainly to additional appointments, increases of salary, and large grants for buildings and furniture. The increase in Burma was enhanced by the transfer to Government of the Rangoon College and Law Classes, and the opening of new Schools; in Bengal by a special payment to the Calcutta University.

157. Under *Direction* the excess in India (6) was due to increased expenditure on purchase and repair of furniture, and temporary establishment; in Assam (7) mainly to the Director having received promotion with retrospective effect; and in Burma (5) and the United Provinces (3) to privilege leave arrangements. These excesses were partly counterbalanced by savings in the Central Provinces (4) due to the Director drawing a lower pay than that provided for, and in Bombay (7) to the appointment of Personal Assistant to the Director having been held by an officer in addition to his other duties.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

22.—Education—*continued.*

Under *Inspection* the saving in the Central Provinces (10) was due to two appointments not having been filled up from the beginning of the year; in Burma (18) and Bengal (40) to absence of officers on leave and to vacancies, partly also to additional establishment provided for in the former not having been entertained, and to low expenditure under allowances in the latter; in the United Provinces (10) to petty savings in District Boards' expenditure; in the Punjab (22) to the proposed measures for the advance of education not having been fully carried out; in Madras (49) to the provision for the revision in the scale of Sub-Assistant having been only partially utilised; and in Bombay (19) to a delay in the transfer of the Bombay City Inspection charges to Government and to the diversion of the provision for new appointments to other purposes. Under *University* the charge in Bengal (2,00) represents a special payment to the Calcutta University, sanctioned after the Budget was framed, and that in Madras (5) represents expenditure on travelling allowances of fellows of the University to attend the meetings of the Senate, and expenses in connection with the inspection of colleges by the University Commission, not provided for. Those charges also account for the excess over the actuals of the previous year. Under *Government Colleges* the saving in the Central Provinces (14) was due to the proposal for a Law College at Nagpur not having been sanctioned; in Burma (25) to the transfer to Government of the Rangoon College and Law Classes attached to it from the 16th November 1904 instead of from the beginning of the year; in Bengal (35) to the transfer to the Public Works Department of 16 out of the provision of 40 for extension of the Ravenshaw College, and the non-utilisation of the balance, as also of 6 for furniture and apparatus for professional colleges, and to a saving of 20 in the Civil Engineering College, Howrah, partly counterbalanced by high expenditure on furniture and apparatus for Government Colleges, General (20), and on contingencies in Art Colleges; in the United Provinces (29) to certain new appointments for the Civil Engineering College, Roorkee, having remained vacant (12), to machinery ordered from England not having been received (12), and to savings under establishment (6); and in Madras (7) to vacancies and furlough. The excess in India (38) was due to the charges on account of the Mayo College Staff having been adjusted under this head instead of under *Grants-in-aid* where the provision was made, and that in the Punjab (21) to the absence of provision for the new Principal, Aitchison College, and his assistants (12) and high expenditure on furniture for Government Colleges. Under *Government Schools* the saving in India (8) was due to the sanctioned strength of teachers for the primary schools in Coorg not having been fully entertained; in the Central Provinces (55) to low expenditure on buildings (12), Stipends in Normal Schools (23) and in Reformatory Schools (4) and to the provision for an Agricultural Professor not having been used; in Assam (14) to the transfer to the next head of 11 for Local Upper Primary Schools; in Bengal (1,18) to the provisions for a Training College for teachers, for raising the Dacca Survey Schools to the status of the Behar School of Engineering, for starting Training Institutes for Primary School Teachers, and several small provisions not having been fully utilised, and to low expenditure under construction and repairs, partly counterbalanced by high expenditure on account of salaries and contingencies of the Normal Schools, supplies and services of Engineering and surveying schools, and for furniture and apparatus; in the United Provinces (52) to the partial utilisation of the provision for Local Training and Model Schools, and to low expenditure in schools managed by the District Boards; in the Punjab (1,70) to the scheme for the advancement of education not having been fully carried out; in the North-West Frontier Province (8) to small payments in support of Local Schools; in Madras (29) to the partial utilisation of the provisions for improving existing Government Girls' Schools and for stipends to student-teachers in Training Schools, and to the absence on leave of the officer on special duty for the development of Technical Education, partly counterbalanced by large payments to teachers in Local Primary Schools on account of the result portion of their pay; and in Bombay (2,58), where the largest saving occurred, it was due mainly to the provisions for additional establishments for Local Board Schools and for Training Colleges having been utilised to a very limited extent. The only excess under this head occurred in Burma (3) and was due to the transfer to it of the pay and allowances of itinerant teachers provided for under the next head, to additional expenditure on District, Secondary and Training Schools, and to large payments of contributions in support of Municipal or Local Schools. The excess, as compared with the previous year, is mainly due to the causes stated in the preceding paragraph. Under *Grants-in-aid and Payments by Results* the largest saving, which occurred in India (5,38), was due to the provision of 5,00 for aid to other provinces not having been used, and to the charges for the Mayo College staff having been adjusted under *Government Colleges* as stated above. The saving in the Central Provinces (27) was due to the lapse of certain provision for increased salaries and for building purposes (46), partly counterbalanced by increased expenditure for furniture and buildings for Private Schools (18); in Berar (42) to smaller grants than were anticipated; in Burma (57) to the provision for additional grants not having been fully utilised; in the United Provinces (45) to the special grants (1,40) for European Schools provided for not having been sanctioned, largely counterbalanced by special building, furniture and apparatus grants; in Madras (73) to a decrease in payments by results (50) and building advances (32) in the Provincial Section, partly counterbalanced by an increase in payments by result in the Local Section; and in Bombay (7) to transfer of a portion of the provision to Local Funds. Against these savings

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

22.—Education—*concluded.*

there was an excess of 1,16 in Assam due to the grant of 11 to Local Upper Primary Schools as stated above, and to special grants for buildings (79) and furniture (26), chiefly to Middle and Primary Schools, given through Local Boards; of 1,09 in Bengal due to increased expenditure in grants to Local Colleges and Schools (59), in grants for buildings (30), furniture and apparatus (8), in payments by results (7), and grants to Primary Schools (34), partly counterbalanced by savings in the grants to Schools for European boys and girls (38), and of 1,14 in the Punjab due to additional grants for buildings, etc., sanctioned by the Local Government. Under *Scholarships* the saving of 1,29 was contributed by all the provinces except India, where the charges agreed with the Budget. Under *Other Charges* the saving in Berar (5) was due to low expenditure on publication and purchase of books; in the United Provinces (21) mainly to the gradual abolition of the Book Depôt in the Province of Agra. In Burma the excess (5) was the result of an additional contribution to the Educational Syndicate in support of the Rangoon College up to the 15th November 1904; and the increase in Bombay (26) to the appointment of a committee for the revision of the Vernacular Text-Books (33), partly counterbalanced by low expenditure on the School Final Examination (7) owing to the small number of candidates. The excesses of 57 (Provincial) in Berar, 36 (Provincial) in Assam, 83 (Provincial) in Bengal, and 1 (Provincial) in the Punjab have been sanctioned.

158. The increase in England £2,3 was spread over all the heads.

23.—Ecclesiastical.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Church of England.	Accounts. 1903-4	1,52	63	6	90	18	1,70	2,20	1,92	37	2,57	2,94	14,99
	Budget 1904-5	1,61	55	9	1,08	18	1,81	2,33	1,99	41	3,09	2,99	16,13
	Revised 1904-5	1,78	66	9	1,01	16	1,72	2,23	2,27	39	2,73	2,86	15,90
	Accounts 1904-5	1,80	69	9	1,04	16	1,71	2,27	2,29	37	2,76	2,89	16,07
Church of Scotland.	Accounts. 1903-4	4	...	..	...	...	17	15	...	...	27	22	85
	Budget 1904-5	11	...	...	...	...	38	12	...	...	32	29	1,22
	Revised 1904-5	6	...	...	...	...	28	12	...	...	32	20	98
	Accounts 1904-5	6	...	...	...	...	28	8	...	...	31	20	93
Lump deduction	Budget Estimate, 1904-5.	7	...	...	...	...	...	...	...	...	...	...	7
Allowance to other Clergymen.	Accounts. 1903-4	1	...	...	4	...	7	3	7	...	6	17	45
	Budget 1904-5	1	...	...	4	...	7	3	7	...	7	17	46
	Revised 1904-5	1	...	...	4	...	7	3	7	...	7	17	46
	Accounts 1904-5	1	...	...	4	...	6	4	6	...	7	17	45
Payments to officers of other Provinces.	Accounts. 1903-4	...	...	...	...	...	...	...	...	...	...	6	6
	Budget 1904-5	...	...	...	...	...	...	...	...	...	...	8	8
	Revised 1904-5	...	...	...	...	...	...	...	...	...	...	2	2
	Accounts 1904-5	...	...	...	...	...	...	...	...	...	...	3	3
Charges for Cemeteries.	Accounts. 1903-4	4	2	1	7	1	7	8	5	1	12	9	57
	Budget 1904-5	4	2	1	7	1	8	9	6	1	16	9	64
	Revised 1904-5	4	2	1	7	1	7	9	6	1	13	10	61
	Accounts 1904-5	4	2	1	7	1	8	8	6	1	14	10	62
TOTAL IN RUPEES	Accounts. 1903-4	1,61	65	7	1,01	19	2,01	2,46	2,04	38	3,02	3,48	16,92
	Budget 1904-5	1,70	57	10	1,19	19	2,34	2,57	2,12	42	3,64	3,62	18.46
	Revised 1904-5	1,89	68	10	1,12	17	2,14	2,47	2,40	40	3,25	3,35	17,97
	Accounts 1904-5	1,91	71	10	1,15	17	2,13	2,47	2,41	38	3,28	3,39	18,10

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts 1903-4	112,8	9	113,7
	Budget 1904-5	123,0	4	123,4
	Revised 1904-5	119,8	4	120,2
	Accounts 1904-5	120,7	4	121,1

159. The Indian expenditure fell short of the Budget by 36, but exceeded the actuals of the preceding year by 1,18. The fluctuations are small and call for no special remarks. The variations are due mainly to the number of Senior or Junior Chaplains on duty or on leave and to vacancies. The excess of 14 (Imperial) in the Central Provinces has been sanctioned, while the excesses of 21 (Imperial) in India and 29 (Imperial) in the Punjab require to be sanctioned.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

24.—Medical.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL
Medical Establishments.	Accounts	1903-4	1,21	2,20	77	3,38	1,52	7,26	4,77	3,35	62	5,22	3,68	33,98
	Budget	1904-5	1,16	2,96	89	4,24	1,50	8,17	4,94	3,05	78	5,33	5,70	39,62
	Revised	1904-5	1,43	2,60	81	3,79	1,70	8,26	5,07	3,91	68	5,49	4,33	38,07
	Accounts	1904-5	1,44	2,58	81	3,73	1,58	7,42	4,89	3,70	59	5,69	4,52	36,95
Government Hospitals and Dispensaries.	Accounts	1903-4	1,39	1,89	54	4,10	1,94	9,32	6,17	3,86	31	11,68	8,32	49,52
	Budget	1904-5	1,32	1,84	54	4,94	1,89	10,66	6,47	3,82	37	11,98	8,54	52,37
	Revised	1904-5	1,29	2,24	54	4,34	1,94	10,12	6,40	4,20	29	11,96	8,61	51,93
	Accounts	1904-5	1,35	2,23	58	4,39	2,06	11,56	6,43	4,39	36	11,80	8,57	53,72
Vaccine Establishments and Sanitary Commissioner.	Accounts	1903-4	67	22	34	95	40	2,16	2,03	1,25	11	8,60	4,11	20,84
	Budget	1904-5	72	48	15	1,14	41	2,24	2,21	1,31	15	11,09	4,33	24,23
	Revised	1904-5	70	30	15	1,02	41	2,23	2,11	1,28	11	9,34	4,54	22,19
	Accounts	1904-5	73	43	15	1,03	40	2,25	2,06	1,35	11	8,93	4,55	21,99
Medical Schools and Colleges.	Accounts	1903-4	...	...	4	3	22	4,03	36	1,20	1	2,17	1,97	10,12
	Budget	1904-5	...	...	6	4	25	3,25	43	1,51	1	2,21	2,09	9,85
	Revised	1904-5	3	...	...	3	25	3,13	40	1,25	1	2,27	1,95	9,32
	Accounts	1904-5	9	...	...	3	25	3,12	37	1,45	...	2,25	2,01	9,57
Lunatic Asylums	Accounts	1903-4	8	21	...	55	16	1,22	97	60	1	89	1,32	6,01
	Budget	1904-5	9	27	2	68	15	1,40	1,09	62	2	89	1,37	6,60
	Revised	1904-5	8	22	...	64	15	1,26	99	61	1	94	1,37	6,27
	Accounts	1904-5	7	23	...	62	15	1,31	96	64	...	93	1,41	6,32
Grants for Medical Purposes.	Accounts	1903-4	1,07	60	26	1,26	24	1,04	2,14	4,50	4	5,79	2,07	19,01
	Budget	1904-5	1,14	28	40	1,12	13	2,42	3,05	4,55	10	6,45	2,66	22,30
	Revised	1904-5	1,08	13	5	1,61	13	89	1,22	4,05	2	8,26	1,93	10,37
	Accounts	1904-5	1,02	9	3	1,51	10	1,19	1,32	2,99	1	8,01	1,92	18,19
Other Charges	Accounts	1903-4	...	...	...	8	...	60	29	12	...	32	47	1,88
	Budget	1904-5	...	...	...	19	..	62	31	16	...	30	44	2,02
	Revised	1904-5	...	...	...	9	...	61	24	16	...	31	48	1,89
	Accounts	1904-5	...	...	...	9	...	58	24	15	...	31	49	1,86
Lump Provision	Budget	1904-05	...	...	...	...	...	...	...	...	...	25	...	25
	Revised	1904-05	...	...	...	...	...	...	...	...	...	47	...	47
TOTAL IN RUPEES	Accounts	1903-4	4,42	5,12	1,95	10,35	4,48	25,63	16,73	14,97	1,10	34,67	21,04	1,41,36
	Budget	1904-5	4,43	5,83	2,06	12,35	4,33	28,76	18,50	15,92	1,43	38,00	25,13	1,56,74
	Revised	1904-5	4,61	5,49	1,55	11,52	4,58	26,50	16,43	15,46	1,12	39,04	23,21	1,49,51
	Accounts	1904-5	4,70	5,56	1,57	11,40	4,54	27,43	16,27	14,07	1,07	37,92	23,47	1,48,60

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING.	Accounts	1903-4	942,4	5,9	948,3
	Budget	1904-5	1,044,9	4,0	1,048,9
	Revised	1904-5	996,7	6,1	1,002,8
	Accounts	1904-5	990,6	6,2	996,8

160. The expenditure in India fell short of the Budget Estimate by 8,14, but exceeded the actuals of the previous year by 7,24. As compared with the Budget, the saving occurred chiefly under *Grants for Medical Purposes* (4,11), *Medical Establishment* (2,67), *and Vaccine Establishments and Sanitary Commissioners* (2,24). The excess as compared with the actuals of the previous year occurred mainly under the two last-named heads and *Government Hospitals and Dispensaries*, and was due chiefly to the increased emoluments of the Indian Medical Service officers, to increased expenditure on plague preventive measures in Burma and Madras, and to larger grants to Hospitals and Dispensaries in Burma and Bengal. The saving as compared with Budget under *Grants for Medical Purposes* was due to reduced expenditure on plague measures in all the provinces except Burma and Madras, where increased expenditure on this account resulted in excesses of 39 and 1,56, respectively. The saving in the United Provinces on account of plague was enhanced by the transfer of 1,00 to 45.—Civil Works for cleansing towns and villages through District Boards, while in Bombay the saving was reduced by 21 owing to increase in the staff of the Research Laboratory. Under *Medical Establishments* the saving was mainly due to the provision for an increase to the emoluments of Indian Medical Officers not having been fully utilised. In the Central Provinces the saving on this account was enhanced by the non-utilisation of the provision (6) for the Drug District and by the absence of officers. In Burma there were also savings due to the provisions for additional Civil Surgeoncies and for local allowances to Uncovenanted Medical Officers and Assistant Surgeons not having been required, partly counterbalanced by payment of local allowances to Indian Medical Officers for which no provision was made. The excess in India (28) was chiefly due to the employment of an officer on special duty in the Pasteur Institute (4), the appointment of a Secretary to the Director-General (7), the grant of privilege leave to the Director-General (8), and to the higher rate of pay drawn

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

24.—Medical—*concluded.*

by the Civil Surgeon, Coorg (4); and the increase in Assam (8) and Madras (36) to the increased salaries of Indian Medical Officers, while in the latter therewas also an increase due to an over-estimate of probable savings. Under *Vaccine Establishments and Sanitary Commissioner* the saving in Burma (11) was due to the full strength of additional Vaccinators provided for not having been entertained and to the proposed reorganisation of the Vaccine Depôt Establishment at Meiktila not having been carried out; in the United Provinces (15) to the partial utilisation of the grant for the Bovine Lymph Depôt (3), small grants for village sanitary improvements (7), and savings under vaccination establishment (4); in Madras (2,16) the large saving was due to an over-estimate in the local section, partly counterbalanced by high expenditure incurred by the King Institute of Preventive Medicine on the purchase and feed of calves for the manufacture of vaccine lymph (17), and by increased expenditure on travelling allowances and contingencies of the Deputy Inspectors of Vaccination (18); while in Bombay (22) it was due to the increase in the salaries of the Indian Medical Service and of the staff under the Health Officer of the Port Bombay. Under *Medical Schools and Colleges* the saving in Bengal (13) occurred under establishment (5), supplies and services (6), and contingencies (2) of Medical Schools; while that in Bombay (8) was in the contingent charges of the Grant Medical College. The charge in India represents the expenditure on account of Col. Bomford's deputation in connection with an enquiry into the teaching in Medical Colleges and Schools. Under *Lunatic Asylums* the saving in Burma (6) was due to the provision for a whole-time commissioned officer having been only partially used, and that for the reorganisation of the Asylum establishment not having been required; and that in the United Provinces (13) to small outlay on diet (5) and to the non-utilisation of the provision for the part cost of a Central Lunatic Asylum at Agra. The variations in the other provinces occurred mainly in diet and contingent charges. Under *Other Charges* in Burma the provision made for a whole-time Chemical Examiner and for the reorganisation of his establishment was not utilised, while in the United Provinces the absence of the Chemical Examiner on leave resulted in a saving. In Bombay payments to officers of other provinces led to an excess. Under *Government Hospitals and Dispensaries* the excess in the Central Provinces (39) was mainly due to grants to Dispensary Funds for building and improvement (54), counterbalanced by savings in pay of Hospital Assistant (6), low expenditure in Leper Asylums (6) and the non-utilisation of the provision for Drug District (2). In Assam the grant to Dispensaries (9) and for Medical Stores (4) were larger than was expected, and the cost of maintenance (3) of the Sylhet Leper Asylum was transferred to this head. In Bengal there was an increase of 1,62 in the grants to Hospitals and Dispensaries, partly counterbalanced by savings under supplies and services and contingencies of the General Hospital (25) and Campbell Hospital (4), under salaries in the latter (3), under salaries and allowances of Mofussil Hospitals and Dispensaries (16), and under establishment of District Board Hospitals and Dispensaries (19). In the Punjab there was a special grant to Hospitals and Dispensaries resulting in an excess of (57). These excesses were partly counterbalanced by savings in Burma (55) arising from the number of Assistant Surgeons and Hospital Assistants having been below the sanctioned strength and from the non-utilisation of the provision for new hospitals; and in Madras (18) resulting from low expenditure in the Local section chiefly under contingencies (39), diet of patients (12) and grants to private and Mission Dispensaries (10), partly counterbalanced by increased expenditure on account of electric installation for lighting and punkah-pulling in the General Hospital (21), and an over-estimate of probable savings (18). The increase of expenditure in England (£2,2) was mainly due to the payment of £1,2 to the Committee of Plague Investigation in India, of a grant of £5 towards the Tropical Disease Research Fund, and to payments to medical officers on study leave. Out of the excess of 29 (Imperial) in India 8 have been sanctioned and 21 await sanction, while the excess of 21 (Provincial) in Assam has been sanctioned.

25.—Political.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Political Agents.	Accounts.	1903-4	21,34	42	3,71	1,50	19	15	2,95	2,79	80	7,57	41,42
	Budget	1904-5	22,50	42	4,07	74	21	37	3,05	2,85	79	7,05	42,05
	Revised	1904-5	22,98	43	3,72	72	23	20	2,91	2,90	81	7,29	42,19
	Accounts.	1904-5	23,36	44	3,84	74	33	19	2,90	2,79	80	6,81	42,20
Charges on the N.-W. Frontier.	Accounts.	1903-4	11,28	..	...	...	...	...	10	7,57	...	...	18,95
	Budget	1904-5	11,75	...	...	...	...	...	10	8,33	...	...	20,18
	Revised	1904-5	12,93	...	...	...	...	...	13	8,14	...	...	21,20
	Accounts.	1904-5	12,82	...	...	...	..	...	13	7,91	...	...	20,86
Political Subsidies.	Accounts.	1903-4	5,65	...	...	...	...	...	7	12	...	...	5,84
	Budget	1904-5	41,89	..	...	...	...	...	8	12	...	...	42,09
	Revised	1904-5	10,74	...	...	...	...	...	8	12	..	...	10,94
	Accounts.	1904-5	10,75	...	...	...	...	...	7	12	...	...	10,94

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

25.—Political—*continued.*

		India.	Central Provinces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Entertainment of Envoys and Chiefs.	Accounts. 1903-4	47	...	1	6	2	...	6	1,10	...	24	1,96
	Budget 1904-5	31	...	2	5	2	...	10	1,03	...	12	1,65
	Revised 1904-5	3,48	...	1	5	6	...	9	1,03	...	16	4,88
	Accounts 1904-5	4,90	...	1	5	7	...	10	1,05	...	16	6,34
Durbar Presents and Allowances to Vakeels.	Accounts. 1903-4	58	2	4	2	11	...	15	15	...	90	1,97
	Budget 1904-5	53	2	9	2	18	2	12	19	...	51	1,68
	Revised 1904-5	51	2	7	2	10	...	6	14	...	45	1,37
	Accounts 1904-5	31	1	10	2	9	...	4	17	...	41	1,15
Refugees and State Prisoners.	Accounts. 1903-4	19	...	1	...	5	97	4,20	34	14	94	6,84
	Budget 1904-5	20	...	3	...	9	97	3,96	32	15	93	6,65
	Revised 1904-5	20	...	1	...	5	97	3,56	32	15	92	6,18
	Accounts 1904-5	20	...	1	...	5	97	3,62	32	14	94	6,25
Other Charges	Accounts. 1903-4	14,49	1	24	3	10	3	11	11,20	1	1,42	27,64
	Budget 1904-5	16,23	2	28	4	5	3	13	15,44	17	2,74	35,13
	Revised 1904-5	19,08	2	34	3	27	3	12	12,44	15	83	33,31
	Accounts 1904-5	17,04	1	39	3	27	3	14	11,69	8	52	30,20
TOTAL IN RUPEES	Accounts 1903-4	54,00	45	4,01	1,61	47	1,15	7,64	23,27	95	11,07	1,04,62
	Budget 1904-5	93,41	46	4,49	85	55	1,39	7,54	28,28	1,11	11,35	1,49,43
	Revised 1904-5	69,92	47	4,15	82	71	1,20	6,95	25,09	1,11	9,65	1,20,07
	Accounts. 1904-5	66,38	46	4,35	84	81	1,19	7,00	24,05	1,02	8,84	1,17,94

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts. 1903-4	697,5	5,1	702,6
	Budget 1904-5	996,2	3,9	1,000,1
	Revised 1904-5	800,4	3,7	804,1
	Accounts 1904-5	786,2	4,1	790,3

161. The Indian expenditure fell short of the Budget Estimate by 31,49, but exceeded the actuals of the previous year by 13,32. The decrease as compared with the Budget occurred chiefly in India, and was due to a saving of 31,14 under *Political Subsidies* owing to the low drawings of His Highness the Amir of Afghanistan. There was a decrease of 4,93 under *Other Charges* chiefly in the North-West Frontier Province and Bombay, due in the former to savings (1,95) in the grant for the Indo-Afghan Boundary Commission and (1,65) in the Waziristan Militia charges, and in the latter to the small expenditure from the provision for the Aden Boundary Commission, which had nearly completed its work in the previous year; this saving was, however, more than covered by an excess in India of 4,59 under *Entertainment of Envoys and Chiefs* due to Sardar Inayat Ullah Khan's visit to India. As compared with the previous year, the excess occurred mainly in India under *Political Subsidies* in the subsidy to His Highness the Amir of Afghanistan (5,07), under *Entertainment of Envoys and Chiefs* (4,43) due to the cause stated above, and under *Other Charges* (2,55) chiefly in special political expenditure.

162. Under *Political Agents* the excess in India (86) was due mainly to high charges for travelling, purchase and repair of furniture, and for telegrams; that in Bengal (12) to the temporary appointment of an officer on higher pay than was provided for. These excesses were partly counterbalanced by savings in Burma (23) due to vacancies and absence of officers, and to the provision for a new hospital not having been used; in the United Provinces (18) and the Punjab (15) to vacancies; and in Bombay (24) to the recovery of arrear contributions towards establishments in Kathiawar, and savings in salaries, partly counterbalanced by high telegram charges at Aden. Under *Charges on the North-West Frontier* the excess in India (1,07) due mainly to the revision of the establishment of the Levies and the Zhob Levy Corps, and the establishment of the Mekran Levy Corps during the year, was partially covered by the saving in the North-West Frontier Province (42) in the charges of the Khyber Rifles and in allowances to Khyber tribes. The saving under *Political Subsidies* as compared with the Budget and the excess over the actuals of the previous year have been explained above. Under *Entertainment of Envoys and Chiefs* the excess in India has been explained above. The excess in Bengal (5) was due to the supply of rations to the envoy of the Bhutan Government who came to Buxa to receive the annual subsidy; and that in Bombay (4) to the entertainment of certain chiefs who came to visit the Resident at Aden. Under *Durbar Presents and Allowances to Vakeels* the saving in India (22) occurred chiefly in the grants at the disposal of the Foreign Department (18), and the Agent to the Governor General, Baluchistan (4); in Bengal (9) the estimate proved too high; while in Bombay (10) it was attributed to the absence of any large Durbars. Deaths and desertions mainly account for the decrease in Punjab under *Refugees and State Prisoners.* Under *Other Charges* the savings in the North-West Frontier Province and Bombay have been explained above. The saving in Madras (9) was due to the lapse of the provision

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

25.—Political—*concluded.*

for the demarcation of the boundary between Mysore and South Canara. The excess in India (81) occurred under special Political expenditure in the charges of the Gartok Expedition (15), the Kabul Mission (1,79), Mr. Dobb's deputation to the Herat Border (57), the Commercial Mission to Persia (21), and the payment of compensation for enhanced duties levied under the new Persian Tariff (28), partly counterbalanced by a saving in the provision for the Seistan Arbitration Commission (2,20) and in the Secret Service grant of the Viceroy (24). The excess in Burma (11) was due to increased expenditure in connection with the erection of boundary pillars on the demarcated portion of the Burma-China boundary; and in Bengal (22) it was due to the deputation of an officer to Kabul and another on special duty for boundary work in Bhutan, and to the payment of a reward to Rai Sarat Chandra Das Bahadur for completing the publication of two Thibetan works. Out of the excess of 27 (Imperial) in Bengal 20 have been sanctioned and 7 await sanction, while the excess of 1 (Provincial) in Madras has been sanctioned.

26.—Scientific and other Minor Departments.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL
SCIENTIFIC.													
Survey of India	Accounts. 1903-4	15,45	...	...	...	...	...	...	...	...	...	...	15,45
	Budget 1904-5	17,75	...	...	...	...	...	...	...	...	...	...	17,75
	Revised 1904-5	16,94	...	...	...	...	...	..	...	...	...	...	16,94
	Accounts 1904-5	17,92	...	...	...	...	...	...	...	...	...	...	17,92
Geological and other Surveys.	Accounts. 1903-4	5,16	3	...	18	4	...	3	5	...	67	2	6,18
	Budget 1904-5	5,63	5	...	29	6	5	7	5	...	66	3	6,89
	Revised 1904-5	4,38	5	...	24	5	...	5	5	...	61	3	5,46
	Accounts 1904-5	4,34	4	...	24	4	...	3	5	...	66	1	5,41
Meteorological Department.	Accounts. 1903-4	4,25	...	2	...	...	...	...	...	...	...	...	4,27
	Budget 1904-5	4,62	...	...	...	...	...	...	...	...	...	...	4,62
	Revised 1904-5	4,21	...	...	...	...	...	...	...	...	...	...	4,21
	Accounts 1904-5	4,20	...	...	..	...	...	...	...	...	...	...	4,20
Other Scientific Departments.	Accounts. 1903-4	8,10	3	...	4	4	20	16	5	...	65	25	9,58
	Budget 1904-5	3,30	2	...	21	4	18	12	6	...	63	31	4,87
	Revised 1904-5	3,26	2	...	5	4	19	18	10	...	85	31	5 00
	Accounts 1904-5	3,25	2	..	3	4	19	18	20	...	85	32	5,08
AGRICULTURAL.													
Veterinary and Stallion charges.	Accounts. 1903-4	2,58	30	17	1,21	10	1,31	81	1,78	10	44	1,38	10,18
	Budget 1904-5	2,63	39	20	1,69	9	1,60	95	2,19	9	58	1,56	11,97
	Revised 1904-5	2,00	35	20	1,31	5	1,43	98	1,75	8	50	1,53	10,18
	Accounts 1904-5	2,17	37	20	1,35	5	1,38	96	1,89	7	55	1,59	10,58
Other charges.	Accounts. 1903-4	3,48	98	.	26	7	4,89	2,38	1,45	6	3,04	91	17,52
	Budget 1904-5	2,69	98	1	47	19	4,33	2,57	1,54	9	3,09	1,42	17,38
	Revised 1904-5	2,68	91	2	37	22	4,84	2,87	1,52	6	3,19	1,14	17,82
	Accounts 1904-5	3,23	95	2	38	22	4,94	2,95	1,57	9	2,97	1,49	18,81
LABOUR AND EMIGRATION.	Accounts 1903-4	8	21	8	7	64	59	8	6	...	21	21	2,23
	Budget 1904-5	7	15	10	9	35	67	9	6	...	23	22	2,03
	Revised 1904-5	7	10	9	8	48	61	9	5	...	22	22	2,01
	Accounts 1904-5	8	30	8	5	44	60	9	5	...	22	19	2,10
STATISTICS.	Accounts. 1903-4	3,20	38	5	48	14	81	58	67	4	61	63	7,59
	Budget 1904-5	3,05	41	5	68	28	84	56	81	4	69	68	8,09
	Revised 1904-5	2,90	47	5	54	29	63	61	70	4	65	57	7,45
	Accounts 1904-5	2,83	46	5	51	28	56	55	53	4	64	53	6,98
MISCELLANEOUS.	Accounts. 1903-4	1,34	1	...	3	...	10	6	1	...	2,71	6	4,32
	Budget 1904-5	1,29	2	...	10	...	12	5	1	..	2,18	6	3,83
	Revised 1904-5	1,50	1	...	12	...	17	25	8	...	2,04	14	4,31
	Accounts 1904-5	1,46	1	...	11	...	16	26	11	...	2,00	15	4,26
Lump deduction.	Budget Estimate 1904-05	...	...	...	...	...	...	...	22	...	...	...	22
TOTAL IN RUPEES.	Accounts. 1903-4	43,70	1,94	32	2,27	1,03	7,90	4,10	4,07	20	8,33	3,46	77,32
	Budget 1904-5	41,03	2,02	36	3,53	1,01	7,79	4,41	4,50	22	8,06	4,28	77,21
	Revised 1904-5	37,94	1,91	36	2,71	1,13	7,87	5,03	4,25	18	8,06	3,94	73,38
	Accounts 1904-5	39,48	2,15	35	2,67	1,07	7,83	5,02	4,40	20	7,89	4,28	75,34

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts. 1903-4	515,5	34,5	550,0
	Budget 1904-5	514,7	40,3	555,0
	Revised 1904-5	489,2	33,5	522,7
	Accounts 1904-5	502,3	34,9	537,2

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

26.—Scientific and other Minor Departments—*continued.*

163. The Indian expenditure fell short of the Budget Estimate and the actuals of the previous year by 1,87 and 1,98 respectively. As compared with the Budget the saving occurred mainly in India under *Geological and Other Surveys* owing to the lapse of the provision for diamond drilling (1,00) and to absence of officers on leave and vacancies (24), and under *Veterinary and Stallion Charges* (46) owing to vacancies. As compared with the actuals of the previous year the decrease also occurred in India chiefly under *Other Scientific Departments* owing to the large grant in 1903-04 for structural improvement and re-arrangement of exhibits in the Indian Museum.

164. Under *Survey of India* there was a saving of 8,13 in the charges of Survey Parties, and of 39 under Controlling and Administrative Staff and Head Quarters' Offices: but these savings were more than covered by an excess of 8,67 due to smaller recoveries than were anticipated from other Governments. Under *Geological and other Surveys* the saving in India has been explained in the preceding paragraph; that in Burma(5) occurred in the charges of the Archæological Department. Under *Meteorological Department* the saving (42) occurred mainly in Salaries (18) due to vacancies, and in telegram charges. Under *Other Scientific Departments* the excess in the United Provinces (6) was due to the purchase of specimens and coins for the Museum; that in the Punjab (14) was the result of a special grant to the Lahore Central Museum; while that in Madras (22) was chiefly due to the purchase of certain coins and pre-historic collections (34), and to the return of the Superintendent of the Museum from leave out of India, partly counterbalanced by a saving in salaries under Bacteriology (10) due to the appointment of Provincial Health Officer and Superintendent, King Institute, having been held by an officer of the Indian Medical Service on a charge allowance. These excesses were partly counterbalanced by savings in India (5) and Burma (18), the latter being chiefly due to the lapse of the provisions for exploration of the Lashio coal fields (5) and for Bacteriology (11). In India there was a saving of 6 under Inspector of Mines, and of 4 under Reporter on Economic Products due to absence of officers on leave, and of 20 under Bacteriology due to small charges for purchase and keep of cattle (11), and to the absence on leave of the Bacteriologist, and deputation of the Assistant Bacteriologist (8), partly counterbalanced by special grants to the Asiatic Society of Bengal for Arabian, Persian and Jain Manuscripts (13) and an excess in the grant for maintenance to the Central Museum (13). The high charges of the previous year were due to the special grant to the Indian Museum. Under *Veterinary and Stallion Charges* the saving in India (46) was due mainly to certain appointments having remained vacant throughout the year (45), and to low expenditure on travelling (6), and on the keep of cattle (5), partly counterbalanced by increased outlay on the purchase of horses and cattle (12). The non-entertainment of a third Veterinary Officer, and the employment of a smaller number of Veterinary Assistants than expected, coupled with lapse of the provision (10) for the purchase of colts for stud purposes explains the saving of (34) in Burma. In Assam the provision for a provincial Veterinary establishment was not used. In Bengal the decrease (22) was mainly due to the provision (9) for the introduction of the Glanders and Farey Act into Calcutta and suburbs not having been utilized, and to savings under establishment (3), and supplies and services and contingencies (8), while in the Punjab (30) it was due to the abolition of an appointment and to grant of leave (15), and various small savings in the provincial section. Under *Other Charges* the excess in India (54) was due to increased grants-in-aid for agricultural experiments to Provincial Governments (37), to charges in connection with irrigation at the Agricultural farm at Pusa (15), for which there was no provision, to increased expenditure on agricultural farm experiments (14), and to charges in connection with the Indian Art Exhibition, Delhi (7), partly counterbalanced by a saving (17) due to the non-entertainment of any Agricultural Bacteriologist establishment during the year; in Bengal (61) it was due to heavy expenditure under supplies and services (38) and contingencies (5) of the Botanical Gardens and under agricultural experiments (22) partly counterbalanced by reduced expenditure on other experiments; in the United Provinces (38) to large expenditure on laying out parks and gardens and in Bombay (7) to increased expenditure in connection with the improvement of the Botanical Garden at Ganesh Khind, partly counterbalanced by saving in the grant for experimental cultivation. These excesses were partly counterbalanced by savings in Burma (9) due to low expenditure on experimental cultivation; and in Madras (12) due to lapses of provisions for Experimental Farms, and for an Agricultural Chemists and his establishment (34), partly counterbalanced by increased expenditure on manufacture and distribution of Cinchona and propagation of Cinchona plantations (14), and by a grant of 10 for improvement of the Zoological collection in the Madras Peoples' Park. Under *Labour and Emigration* the Excess in the Central Provinces (15) was due to the contribution (22) from the balance of the Central Provinces Fund, to meet the deficit in the combined fund of Assam and Bengal, reduced by low travelling charges of the Superintendent of Emigration for the Central Provinces and Bengal; and in Assam (9) it was due to the unfavourable result of the transactions of the Inland Labour Transport Fund. Under *Statistics* the saving in India (22) was mainly due to an overestimate (18), but partly also to a retirement, in the establishment of the Bureau of Commercial Intelligence; in Burma (17) to an absence on deputation and a vacancy; in Bengal (28) and the Punjab (28) to overestimate; and in Bombay (15) to an overestimate. Under *Miscellaneous* the excess in India

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*concluded.*

26.—Scientific and other Minor Departments—*concluded.*

(17) was due to increased expenditure in the purchase of books, and in contingencies of the Imperial Library (7), to the absence of the Inspector of explosives on combined leave (4), and to expenditure connected with the preparation of Dr. Wilson's work on old Fort William, and of the Indian Record Series; in the United Provinces (21) the Punjab (10) and Bombay (9) to the creation of the appointment of Registrar of Co-operative Credit Societies (13), and in the first also partly to the grant of 8 for the Allahabad Public Library. The excesses of 1 (Imperial) and 12 (Provincial) in the Central Provinces, 2 (Provincial) in Berar, 8 (Provincial) in Assam, 12 (Provincial) in Bengal, 65 (Provincial) in the United Provinces, and 5 (Provincial) in the Punjab have been sanctioned, while the excess of 1 (Imperial) in the North-West Frontier Province requires to be sanctioned.

165. The saving in England (£5,4) was due to the cost of stallions provided for under this head having been charged to Army Effective (£6,5) and to low payment for objects of a literary and scientific character (£1,2) partly counterbalanced by increased charges for stores.

Section E.—MISCELLANEOUS.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
	RECEIPTS:—			
R		R	R	R
90,41	India (Rupee figures)	86,69	91,00	92,17
£		£	£	£
602,7	Equivalent in Sterling	577,9	606,7	614,5
91,3	England	78,2	77,9	75,6
694,0	TOTAL .	656,1	684,6	690,1

166. The total receipts in this section showed an improvement of £34,0 or R5,10 over the Budget Estimate, but fell short of the actuals of the previous year by £3,9 or R59. As compared with the Budget £7,1 or R1,06 of the increase occurred under Stationery and Printing chiefly in receipts from sale of Gazettes and other Publications, and in Other Press Receipts; £24,2 or R3,63 under Exchange, and £8,5 or R1,28 under Miscellaneous, chiefly in Premium on Bills in India, Madras and Bombay, in Unclaimed Deposits in the United Provinces and Madras, in Government Audit Fees in the United Provinces and in the Punjab, and in Rents in Burma and Madras. These excesses were partly counterbalanced by a decrease of £5,8 or R87 under Receipts in aid of Superannuation, Retire dand Compassionate Allowances, in Contributions for Pensions and Gratuities, caused chiefly by the return of officers from Foreign Service, by a change in the classification in Madras, and by falling off in the receipts in England on account of the Military Funds.

167. The falling off as compared with the previous year was composed of a decrease of £8,3 or R1,24 under Receipts in aid of Superannuation Allowances due to the causes mentioned above, and of £31,7 or R4,76 under Miscellaneous due to low receipts under Unclaimed Deposits in Bengal, and under Contributions in Bombay, owing to certain special receipts in 1903-04, partly counterbalanced by an increase of £35,7 or R5,35 under Exchange.

XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras	Bombay.	TOTAL.
Subscriptions to the Military, Military Orphan, and Medical Retiring Funds.	Accounts. 1903-4	11	...	...	...	...	25	1	1	...	5	3	46
	Budget . 1904-5	7	...	...	...	...	22	2	1	...	5	3	40
	Revised . 1904-5	9	...	...	...	...	23	2	1	...	6	8	49
	Accounts. 1904-5	4	...	...	...	...	23	3	2	...	5	9	46
Subscriptions under the Indian Civil Service Family Pension Regulations.	Accounts 1903-4	35	40	1	60	16	1,06	1,06	49	10	77	88	5,88
	Budget . 1904-5	35	43	2	64	15	1,08	1,12	50	11	60	83	5,83
	Revised . 1904-5	30	38	1	60	15	1,15	1,13	54	10	92	99	6,27
	Accounts 1904-5	31	39	1	61	15	1,20	1,17	58	8	99	99	6,48
Subscriptions to the Civil Funds.	Accounts. 1903-4	47	8	...	20	6	57	56	31	...	22	37	2,84
	Budget . 1904-5	39	8	...	21	5	58	54	30	...	24	42	2,81
	Revised . 1904-5	45	6	...	20	4	55	51	29	...	23	41	2,74
	Accounts. 1904-5	47	7	...	19	4	46	48	26	...	23	41	2,61
Contributions for Pensions and Gratuities.	Accounts. 1903-4	3,25	19	33	35	6	72	20	66	1	78	1,96	8,51
	Budget . 1904-5	3,23	20	42	38	6	76	22	75	1	80	1,90	8,73
	Revised . 1904-5	2,68	19	27	35	7	50	20	60	1	53	1,92	7,32
	Accounts. 1904-5	3,02	16	24	33	7	52	22	66	1	51	1,98	7,72
Other Items	Accounts. 1903-4	23	...	...	...	...	15	1	6	...	...	...	45
	Budget . 1904-5	26	...	...	...	...	11	1	...	...	...	...	38
	Revised . 1904-5	26	...	...	..	...	15	1	...	...	...	...	42
	Accounts. 1904-5	26	...	...	...	...	15	1	...	...	...	...	42

Section E.—MISCELLANEOUS—*continued.*

XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances—*concluded.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal	U.-P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
TOTAL IN RUPEES.	Accounts . 1903-4	4,41	67	34	1,15	28	2,75	1,84	1,53	11	1,82	3,24	18,14
	Budget . 1904-5	4,30	71	44	1,23	26	2,75	1,91	1,56	12	1,69	3,18	18,15
	Revised . 1904-5	3,78	63	28	1,15	26	2,58	1,87	1,44	11	1,74	3,40	17,24
	Accounts 1904-5	4,10	62	25	1,13	26	2,56	1,91	1,52	9	1,78	3,47	17,69

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts. 1903-4	120,9	78,3	199,2
	Budget 1904-5	121,0	75,7	196,7
	Revised . 1904-5	114,9	74,9	189,8
	Accounts 1904-5	117,9	73,0	190,9

168. The Indian receipts under this head fell short of the Budget Estimate and the actuals of the previous year by 46 and 45, respectively. In Bombay the excess of 6 under *Subscriptions to the Military, etc., Funds* was due to the receipt of a marriage donation and instalments of donations paid in India by officers residing in Europe. Under *Subscriptions under the Indian Civil Service Family Pension Regulations,* the increase was chiefly due to an increase in the number of subscribers and to special receipts on account of marriage and other donations. Under *Subscriptions to the Civil Funds* the principal decrease was in Bengal (12) owing to a decrease in the number of subscribers, partly counterbalanced by an increase of 8 in India, due to the recovery of fines, composition payments under the rule, and increased rates of subscription on promotion. Under *Contributions for Pensions and Gratuities* the decrease of 21 in India was due to the return of officers from foreign service; that of 18 in Berar to the adjustment of the contribution of officers on foreign service in the India Books from 1st October 1903; and that of 24 in Bengal to low receipts of contributions from the Assam Bengal Railway, and partly to reversions to Government service and deaths. The small number of officers on foreign service accounts for the decrease of 9 in the Punjab. The decrease in Madras (29) is attributable to the adjustment of pension contributions of men employed under District Boards under the head "Contributions from Local to Provincial." Against all these decreases there was a slight increase in Bombay (8) caused by an increase in the number of officers on foreign service, and advance payments of contributions in March by certain municipalities.

169. The decrease of £2,7 in England occurred in the receipts on account of the Military Funds (£2,3) and in Subscriptions, etc., to the Widows' Funds of the Home Establishment of the East India Company and in respect of the India Office Provident Fund.

XXIII.—Stationery and Printing.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts from Sale of Stationery.	Accounts . 1903-4	...	...	...	8	...	1,32	75	59	..	16	4	2,94
	Budget . 1904-5	...	...	...	8	...	1,12	56	41	...	14	4	2,35
	Revised . 1904-5	94	...	...	8	...	60	53	41	...	22	7	2,85
	Accounts . 1904-5	68	...	...	8	1	63	46	27	...	25	7	2,45
Sale of Gazettes and other Publications.	Accounts . 1903-4	87	4	...	29	1	95	1,00	4	...	58	27	4,05
	Budget . 1904-5	87	3	...	30	2	94	93	4	...	57	26	3,96
	Revised . 1904-5	1,06	4	...	35	2	92	1,00	7	...	52	30	4,28
	Accounts . 1904-5	94	4	...	34	1	95	94	7	...	57	29	4,15
Other Press Receipts.	Accounts . 1903-4	67	15	4	5	3	49	59	89	8	32	40	3,71
	Budget . 1904-5	60	16	2	7	3	46	51	82	10	23	40	3,40
	Revised . 1904-5	70	17	2	7	3	53	52	81	9	24	41	3,59
	Accounts . 1904-5	87	22	3	7	3	51	65	88	9	30	52	4,17
TOTAL IN RUPEES	Accounts . 1903-4	1,54	19	4	42	4	2,76	2,34	1,52	8	1,06	71	10,70
	Budget . 1904-5	1,47	19	2	45	5	2,52	2,00	1,27	10	94	70	9,71
	Revised . 1904-5	2,70	21	2	50	5	2,05	2,05	1,29	9	98	78	10,72
	Accounts . 1904-5	2,49	26	3	49	5	2,09	2,05	1,22	9	1,12	88	10,77
													£
TOTAL IN STERLING	Accounts . 1903-4												71,4
	Budget . 1904-5												64,7
	Revised . 1904-5												71,5
	Accounts . 1904-5												71,8

Section E.—MISCELLANEOUS—*continued.*

XXIII.—Stationery and Printing—*concluded.*

170. The total receipts exceeded the Budget Estimate and the actuals of the previous year by 1,06 and 7, respectively. The improvement was spread over all the heads, but most noticeably under *Other Press Receipts* (77). The increase under *Receipts from Sale of Stationery* occurred chiefly in India (68) and Madras (11) counterbalanced by a falling off in Bengal (49), the United Provinces (10) and the Punjab (14). The transfer of the receipts of the Office of the Controller of Stationery from the Bengal to the India Books, from 1st July 1904, accounts for the increase in India and the decrease in Bengal. The increase in Madras was due to the supply of stationery to the Engineer-in-Chief, Coonoor-Ootacamund Railway, and to certain estates. The decrease in the United Provinces was the result of small receipts from the sale of stationery supplied to State railways, while that in the Punjab was due to certain payments due in 1904-1905 from the North-Western Railway having been adjusted in 1903-1904. Under *Sale of Gazettes and Other Publications*, the excess in India (7) was due to sale-proceeds of special publications. In the other provinces the variations are small and call for no remarks. Under *Other Press Receipts*, the increase in India (27) occurred in the receipts of the Central Press; that in the Central Provinces (6) was due to a greater amount of printing work done at Jail Presses; and that in the United Provinces (14) to improved receipts from the Civil Engineering College Press. In Madras the excess (7) was due to more printing work done for municipalities and estates; and that in Bombay (12) to the recovery of a larger sum than usual from the University for work done for it.

XXIV.—Exchange.

Sterling Amounts. Budget.	1904-5. Revised.	Accounts.		Credit + or Debit — to Exchange. Budget.	1904-5. Revised.	Accounts.
18,435,9	18,801,0	18,827,7	Net Expenditure in England	...	+8,46	+7,91
55,6	239,5	203,0	Guaranteed Companies	+8,34	+3,36	+4,34
			Subsidised and other Companies—			
58,9	44,5	55,9	Southern Mahratta and Mysore	+2,16	+1,70	+1,77
—163,6	—124,0	—116,2	Indian Midland	...	—6	—5
—10,0	—16,3	20,7	Bengal-Nagpur	...	—1	+1
2,0	2,4	2,4	Bengal Central	...	...	...
5,0	6,7	6.4	Rohilkhund-Kumaon	...	...	...
49,7	72,3	72,5	Assam-Bengal	...	+3	+3
—42,1	—46,8	—24,4	Burma	...	—2	—1
			Total Subsidised and other Companies	+2,16	+1,64	+1,75
			Remittance Accounts—			
—451,0	—61,7	63,4	East Indian Railway Advances	...	+3	+3
172,0	87,8	75,9	Rajputana-Malwa Railway Advances	...	+4	+3
—295,4	—277,2	—275,4	South Indian Railway Do.	...	—12	—12
119,4	112,6	116,4	Bengal and North-Western Railway Advances.	...	+5	+5
749,0	902,3	880,3	Great Indian Peninsula Railway	..	+40	+37
153,4	—508,1	—661,3	Miscellaneous	—2	—32	—25
			Total Remittance Accounts	—2	+8	+11
			Lump Alteration	...	+1,33	...
			Total in Rupees	+10,48	+14,87	+14,11
				£	£	£
			Total in Sterling	+69,9	+99,1	+94,1

171. The actuals under this head vary with the average rate of exchange, and variations in the sterling transactions of the Railways.

172. The Budget as usual was calculated at an average rate of 16*d.* the rupee, but the actual average rate proved to be somewhat better, *viz.*, 16·045*d.* This accounted for the net credit of 7,91 under *Net Expenditure in England.* Under *Guaranteed Companies,* the Budget provided for a total credit of 8,34, under Exchange composed of 59 on account of withdrawals in India (£14,4) on capital account of the Madras Railway, and of 7,75 for recoveries on account of stores used on Revenue Account. The capital

Section E.—MISCELLANEOUS—*continued.*

XXIV.—Exchange—*concluded.*

transaction in India of that Railway, however, resulted in a receipt of £117,6, due partly to the capital receipts having been larger than were anticipated, and partly to the postponement of certain works. As a consequence, the net debit under Exchange amounted to 4,72. On the other hand, the credit under Revenue stores was greater by 1,31, due to larger issue of stores from Capital to Revenue Account. Under ***Subsidised Companies***, the decrease under Southern Mahratta Railway was due to less payment in England for stores, and to smaller issue of stores to Revenue in India than provided for in Budget. The variations from Budget under other Railways do not require any special notice. The credits or debits to exchange on the items under the head *Remittance Accounts* represent chiefly exchange at the average rate of the year on sterling transactions.

XXV.—Miscellaneous.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Gain by Exchange on Transactions in India.	Accounts . 1903-4	...	...	...	.	...	...	..	...	...	...	1	1
	Budget . 1904-5	...	...	...	...	...	...	...	...	...	...	4	4
	Revised . 1904-5	1	...	...	...	...	...	...	...	...	...	3	4
	Accounts 1904-5	...	...	...	..	...	...	...	...	...	...	4	4
Premium on Bills.	Accounts . 1903-4	1,98	1	...	22	..	37	6	4	2	26	44	3,40
	Budget . 1904-5	1,50	1	...	20	...	36	7	4	3	18	48	2,87
	Revised . 1904-5	2,37	2	.	22	...	40	6	4	1	30	40	3,82
	Accounts . 1904-5	2,33	2	...	23	...	38	6	3	1	28	61	3,95
Unclaimed Deposits.	Accounts . 1903-4	16	14	17	8	...	7,78	95	1,20	...	76	35	11,59
	Budget . 1903-4	20	24	16	20	6	6,17	45	63	5	73	36	9,25
	Revised . 1903-4	20	22	18	17	...	6,30	60	63	5	76	36	9,47
	Accounts . 1903-4	30	27	15	55	...	5,15	1,11	61	12	1,02	40	9,68
Government Audit Fees.	Accounts . 1903-4	32	13	3	48	1	67	37	...	...	19	18	2,38
	Budget . 1904-5	30	15	...	46	2	48	45	...	...	24	18	2,28
	Revised . 1904-5	30	15	...	50	2	47	50	...	...	26	18	2,38
	Accounts 1904-5	31	14	1	46	1	53	63	36	...	27	17	2,89
Contributions .	Accounts . 1903-4	...	45	14	..	3	63	8	40	4	78	2,35	4,90
	Budget . 1904-5	...	47	14	...	4	63	7	87	4	1,08	6	3,40
	Revised . 1904-5	...	46	1	...	4	78	8	66	8	92	13	3,16
	Accounts 1904-5	2	44	1	3	4	79	9	31	9	90	14	2,86
Rents . .	Accounts . 1903-4	0	21	1	5,17	24	34	1,11	13	...	5,64	1	12,92
	Budget . 1904-5	8	19	1	5,16	22	33	1,08	4	...	5,10	1	12,22
	Revised . 1904-5	7	26	...	5,39	24	37	1,11	6	...	5,65	2	13,17
	Accounts . 1904-5	6	30	...	5,46	24	35	1,16	5	...	6,02	2	13,66
Miscellaneous Fees, Fines, and Forfeitures.	Accounts . 1903-4	68	2	...	16	1	42	1	11	1	58	10	2,10
	Budget . 1904-5	58	1	...	18		19	1	11	1	49	9	1,67
	Revised . 1904-5	71	3	...	12	...	29	1	12	5	58	7	1,98
	Accounts . 1904-5	70	3	...	13	1	23	1	12	1	60	8	1,92
Extraordinary Items.	Accounts . 1903-4	...	...	..	...	4	...	1	...	59	...	5	69
	Budget . 1904-5	...	...	...	...	...	...	...	...	79	...	1	80
	Revised . 1904-5	...	...	...	...	1	...	25	...	...	...	1	27
	Accounts . 1904-5	...	...	...	...	1	...	25	...	...	...	1	27
Other Items .	Accounts . 1903-4	1,42	1,39	1,55	78	12	3,64	50	2,73	81	52	1,35	14,81
	Budget . 1904-5	1,34	14	1,24	2,60	3	3,64	33	1,91	68	50	3,41	15,82
	Revised . 1904-5	1,44	22	1,31	2,66	5	3,63	37	2,39	84	51	46	13,88
	Accounts . 1904-5	1,47	20	1,38	2,03	8	3,68	42	2,91	81	66	69	14,33
TOTAL IN RUPEES.	Accounts . 1903-4	4,62	2,35	1,90	6,89	45	13,85	3,09	4,61	1,47	8,73	4,84	52,80
	Budget . 1904-5	4,00	1,21	1,55	8,80	37	11,80	2,46	3,00	1,60	8,32	4,64	48,35
	Revised . 1904-5	5,10	1,36	1,50	9,06	36	12,24	2,98	3,90	1,03	8,98	1,66	48,17
	Accounts . 1904-5	5,19	1,40	1,55	8,89	39	11,11	3,73	4,39	1,04	9.75	2,16	49,60

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING.	Accounts . 1903-4	352,0	13,[illegible]	365,0
	Budget . 1904-5	322,3	2,5	324,8
	Revised . 1904-5	321,2	3,0	324,2
	Accounts . 1904-5	330,7	2,6	333,3

173. The receipts in India exceeded the Budget Estimate by 1,25, but fell short of the actuals of the previous year by 3,20. As compared with the Budget the increases under *Premium on Bills* (1,08), ***Unclaimed Deposits*** (43), ***Government Audit Fees*** (61), ***Rents*** (1,14) and *Miscellaneous Fees, Fines and Forfeitures*

Section E.—MISCELLANEOUS—*continued.*

XXV.—Miscellaneous—*concluded.*

(25), were partly counterbalanced by short receipts under *Contributions* (54), *Extraordinary Items* (53) and *Other Items* (1,49). The large increase under *Premium on Bills* was due to the demands in India, Madras and Bombay having exceeded the budget anticipations. Receipts under *Unclaimed Deposits* are of a fluctuating character and vary with the amount of lapses under Deposits. Under *Government Audit Fees*, the excess in the United Provinces (18) was due to the Audit of a large number of Court of Wards' and Municipal Accounts. The actuals in Punjab represent recoveries which were provided for under *Contributions*. The decrease under *Contributions* in Berar (13) was caused by the adjustment of contributions towards cost of Controlling and Treasury Account Officers, Hyderabad, in the books of the Comptroller, India Treasuries; that in Madras (18) to the non-realisation of the balance of an endowment. The increase under *Rents* was chiefly due to the opening of markets in the Central Provinces (11) and Burma (30), and recovery of rents form nazul lands in the United Provinces (8) and from *Choultries* in Madras (92). The increase under *Miscellaneous Fees, Fines and Forfeitures* was due in India chiefly to fees from patents, and in Madras to an under-estimate. The actuals in the United Provinces under *Extraordinary Items* represent conscience money credited to Government through the Venerable the Archdeacon of Lucknow, and an adjustment of the commutation value of *Wasika* pensions. In the North-West Frontier Province the transfer of certain receipts of the Kurram and Tochi Valleys, which were formerly credited to this head, to the ordinary Revenue heads, explains the absence of receipts. Under *Other Items* the actual receipts fell short of the Budget Estimates by 1,49. The decrease in Burma was due to an over-estimate, and that in Bombay to the postponement of a recovery from the Barsi Light Railway of 3,12 on account of earth-work, partly counterbalanced by recoveries on account of the supply of broken stone ballast out of famine stock to the Great Indian Peninsula Railway, and sale proceeds of cloth from Weaver's Fund. As compared with the actuals of the previous year, the decrease was caused by short receipts of 2,63 under *Unclaimed Deposits* in Bengal and of 2,21 under *Contributions* in Bombay, partly counterbalanced by an increase of 1,25 under *Other Items* in Burma owing to large sale of elephants.

Section E.—MISCELLANEOUS.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	EXPENDITURE—			
2,97,47	India (Rupee figures) . .	2,70,43	2,79,16	2,77,08
£		£	£	£
1,983,1	Equivalent in Sterling . .	1,802,9	1,861,0	1,847,2
2,366,5	England	2,376,6	2,411,7	2,417,6
4,349,6	TOTAL .	4,179,5	4,272,7	4,264,8

174. The total expenditure in this section exceeded the Budget Estimate by £85,3 or R12,80, but fell short of the actuals of the previous year by £84,8 or R12,72. As compared with the Budget there was an excess of £16,3 or R2,45 under Superannuation Allowances and Pensions chiefly due to the normal growth of pension charges, partly counterbalanced by a decrease in England in the payments of Indian Civil Service Family Pensions and of Military Funds; of £57,6 or R8,64 under Stationery and Printing, due to large purchases of stationery in India and England; of £58,5 or R8,78 under Miscellaneous, mainly in the charges in England on account of stores lost in transit to India. These increases were partly counterbalanced by a decrease of £7,9 or R1,19 under Territorial and Political Pensions, chiefly due to lapses by deaths, and to grants remaining undrawn; and of £39,2 or R5,88 under Civil Furlough and Absentee Allowances due to over-estimate of absentee allowances of Civil Officers payable in England.

175. As compared with the actuals of the previous year there were decreases of £9,0 or R1,35 under Territorial and Political Pensions due to the causes explained above; of £19,8 or R2,97 under Civil Furlough and Absentee Allowances in England; and of £135,4 or R20,31 under Miscellaneous due to the large remissions in 1903-04 of irrecoverable loans in the Central Provinces, Bengal, the Punjab and Bombay; partly counterbalanced by large payments in England due to the cause stated above. There were on the other hand increases of £54,2 or R81,3 under Superannuation Allowances and Pensions due to the growth of expenditure in pension charges; and of £25,2 or R3,78 under Stationery and Printing chiefly in England owing to large demands.

27.—Territorial and Political Pensions.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Territorial and Political Pensions.	Accounts .	1903-4	1,24	2,27	27	...	7	9,96	7,71	1,14	56	5,10	5,60	33,98
	Budget .	1904-5	1,00	2,24	27	...	9	9,88	7,68	1,15	58	5,09	5,64	33,62
	Revised .	1904-5	1,31	2,17	5	...	6	9,90	7,78	1,10	58	4,71	5,80	33,61
	Accounts	1904-5	1,25	2,10	5	...	5	9,87	7,51	1,21	61	4,44	5,62	32,71
Charitable Allowance.	Accounts .	1903-4	34	...	1	1,27	...	6	57	70	4	1	1	3,01
	Budget .	1904-5	36	...	4	1,28	...	7	63	75	3	2	3	3,21
	Revised .	1904-5	36	...	1	1,26	...	6	60	66	4	2	3	3,04
	Accounts	1904-5	35	...	1	1,25	...	7	56	61	4	2	4	2,95

Section E.—MISCELLANEOUS—*continued.*

27.—Territorial and Political Pensions—*concluded.*

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
TOTAL IN RUPEES.	Accounts	1903-4	1,58	2,27	28	1,27	7	10,02	8,28	1,84	60	5,17	5,61	36,99
	Budget	1904-5	1,36	2,24	31	1,28	9	9,95	8,31	1,90	61	5,11	5,67	36,83
	Revised	1904-5	1,67	2,17	6	1,26	6	9,96	8,38	1,85	62	4,73	5,89	36,65
	Accounts	1904-5	1,60	2,10	6	1,25	5	9,94	8,07	1,82	65	4,46	5,66	35,66

			Total India, equivalent in Sterling.	England.	Total, including England.
			£	£	£
TOTAL IN STERLING	Accounts	1903-4	246,6	10,8	257,4
	Budget	1904-5	245,5	10,8	256,3
	Revised	1904-5	244,3	10,8	255,1
	Accounts	1904-5	237,7	10,7	248,4

176. The Indian expenditure under this head showed savings of 1,17 and 1,33 as compared with the Budget and the actuals of the previous year, respectively. The variations in India and Berar were chiefly due to the transfer from Berar to India books of the pensions paid from Hyderabad Civil Treasury. In the Central Provinces, the saving was due to the death of a pensioner of the Bhonsla Family; and to the arrears due to the heirs of another pensioner, who died last year, not having been drawn. Non-payment of an instalment to the Maharaja of Benares chiefly accounts for the decrease in the United Provinces. In Madras the saving was due to the absence of any charge for marriage and funeral allowances under Tanjore pensions, to the non-drawal of a Tanjore pension and several Carnatic stipends, to the transfer for six months of a Kurnool pension to the Hyderabad Treasury, and to low charges on account of commutations of Carnatic pensions. The excesses of 24 (Imperial) in India, and 4 (Imperial) in the North-West Frontier Province require to be sanctioned.

28.—Civil Furlough and Absentee Allowances.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
—1	India	3	3	...
...	Berar	...	...	...
2	Assam	...	...	...
...	Bengal	1	1	...
2	United Provinces of Agra and Oudh	2	...	...
1	Madras	1	1	1
...	Bombay	1	1	...
4	TOTAL IN RUPEES	8	6	1
£		£	£	£
3	Equivalent in Sterling	5	4	1
238,3	England	257,5	221,6	218,7
238,6	TOTAL INCLUDING ENGLAND	258,0	222,0	218,8

177. The Indian expenditure showed a saving of 7 as compared with the Budget Estimate chiefly due to over-estimate.

178. The saving in England (£38,8) as compared with the Budget occurred chiefly in the Absentee Allowances of Civil Officers.

29.—Superannuation Allowances and Pensions.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Superannuation and Retired Allowances.	Accounts	1903-4	6,13	4,16	1,73	4,67	1,30	25,94	23,65	12,74	87	18,19	22,37	1,21,75
	Budget	1904-5	6,41	4,46	1,87	4,77	1,41	26,71	24,10	13,34	96	18,56	22,83	1,25,42
	Revised	1904-5	7,05	4,25	1,49	5,07	1,33	27,19	24,59	13,57	84	19,25	23,21	1,27,84
	Accounts	1904-5	7,30	4,27	1,48	5,08	1,36	27,19	24,64	13,52	86	19,31	23,37	1,28,38

Section E.—MISCELLANEOUS—*continued.*

29.—Superannuation Allowances and Pensions—*continued.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Compassionate Allowances.	Accounts . 1903-4	12	3	...	...	1	14	21	29	9	23	43	1,55
	Budget . 1904-5	10	5	...	...	2	15	25	24	8	25	45	1,59
	Revised . 1904-5	13	5	...	...	5	15	21	27	10	23	45	1,64
	Accounts . 1904-5	15	4	...	...	4	15	21	26	8	23	46	1,62
Gratuities .	Accounts . 1903-4	8	3	3	13	3	12	11	8	4	18	14	97
	Budget . 1904-5	3	3	2	10	1	11	12	16	1	18	19	96
	Revised . 1904-5	15	3	2	12	1	11	15	15	4	13	15	1,06
	Accounts . 1904-5	17	3	2	12	2	13	14	15	2	12	16	1,08
Military Orphan and Medical Retiring Funds.	Accounts . 1903-4	...	...	...	3	4	38	14	16	5	3	6	89
	Budget . 1904-5	...	1	...	4	1	36	13	16	4	3	5	83
	Revised . 1904-5	...	...	...	3	1	36	12	15	1	4	5	77
	Accounts . 1904-5	...	...	...	3	...	39	11	15	1	4	4	77
Pensions of the Military Fund.	Accounts . 1903-4	3	...	...	...	...	4	27	...	...	18	12	64
	Budget . 1904-5	2	...	...	...	...	5	25	...	...	19	8	59
	Revised . 1904-5	2	...	...	...	...	9	27	3	...	18	10	69
	Accounts . 1904-5	3	...	...	...	...	7	27	4	...	21	11	73
Pensions of the Civil Funds.	Accounts . 1903-4	1	1	...	...	...	...	1	1	...	6	2	12
	Budget . 1904-5	3	2	...	...	...	2	2	2	...	7	3	21
	Revised . 1904-5	9	2	...	...	...	...	1	2	...	7	2	23
	Accounts . 1904-5	8	1	...	...	...	...	1	4	...	8	3	25
Other Charges	Accounts . 1903-4	8	1	15	...	...	3	...	8	13	26	1	75
	Budget . 1904-5	2	...	16	1	...	...	...	6	13	24	1	63
	Revised . 1904-5	10	...	16	...	...	...	...	6	15	27	1	75
	Accounts . 1904-5	10	1	15	...	...	...	...	7	15	32	...	80
Lump deduction.	Budget . 1904-5	*11*	...	...	...	...	...	...	...	...	...	...	*11*
TOTAL IN RUPEES.	Accounts . 1903-4	6,45	4,24	1,91	4,83	1,38	26,65	24,39	13,36	1,18	19,13	23,15	1,26,67
	Budget . 1904-5	6,50	4,57	2,05	4,92	1,45	27,40	24,87	13,98	1,22	19,52	23,64	1,30,12
	Revised . 1904-5	7,54	4,35	1,67	5,22	1,40	27,90	25,35	14,25	1,14	20,17	23,99	1,32,98
	Accounts . 1904-5	7,83	4,30	1,65	5,23	1,42	27,93	25,38	14,23	1,12	20,31	24,17	1,33,63

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts . 1903-4	844,4	2,011,7	2,856,1
	Budget . 1904-5	867,5	2,026,5	2,894,0
	Revised . 1904-5	886,5	2,018,0	2,904,5
	Accounts . 1904-5	890,9	2,019,4	2,910,3

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Excess over Budget Grant	Imperial	1,32	...	...	...	...	2	...	4	...	3	...	1,41
	Provincial	1	...	...	31	...	51	52	21	...	76	57	2,89
Excess sanctioned by Imperial Government .	Imperial	7	...	...	..	...	2	..	...	...	...	...	9
Excess sanctioned by Provincial Government .	Provincial	...	...	...	31	...	51	52	21	...	76	57	2,88
Excess awaiting sanction of Imperial Government .	Imperial	1,25	...	...	...	...	...	...	...	...	3	...	1,32
	Provincial	1	...	...	...	...	...	...	...	...	...	...	1

179. The Indian expenditure under this head exceeded the Budget by 3,51, and the actuals of the previous year by 6,96. The major portion of the excess occurred under *Superannuation and Retired Allowances*, and was due, for the most part, to sufficient allowance not having been made in the Estimate for the usual growth of expenditure in pension charges. The variations in India and Berar are also partly due to the transfer of the Hyderabad Civil Treasury from Berar to India.

The following statement shows the growth of pension charges during the last six years:—

	R
1899-1900	1,06,24
1900-1901	1,09,17
1901-1902	1,12,15
1902-1903	1,16,58
1903-1904	1,21,75
1904-1905	1,28,38

Section E.—MISCELLANEOUS—*continued.*

29.—Superannuation Allowances and Pensions—*concluded.*

180. Under *Gratuities* the increase in India (14) was due chiefly to some special payments on account of wound and compassionate gratuities. Under *Other Charges* the increase in India (8) was due chiefly to under-estimate in respect of pensions under the Indian Civil Service Family Pension Regulations, and that in Madras (8) to arrear payments of the bonuses paid from Local Funds to the Provident Funds for Local Fund employés.

181. The decrease in England (£7,1) as compared with the Budget occurred in the payments on account of the Military Funds and Indian Civil Service Family Pensions, partly counterbalanced by an increase in the Pensions of officers of the Uncovenanted Service.

30.—Stationery and Printing.

		India.	Central Provinces.	Berar.	Burma	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Stationery Office at the Presidency.	Accounts 1903-4	...	...	...	...	...	1,91	..	...	...	44	33	2,68
	Budget 1904-5	...	...	...	...	...	2,12	...	...	...	40	34	2,86
	Revised 1904-5	1,14	...	...	...	...	89	...	...	...	45	34	3,12
	Accounts 1904-5	1,54	...	...	...	...	86	...	...	...	47	33	3,20
Purchase of Stationery.	Accounts 1903-4	1	8	...	22	6	22,46	65	1,18	21	2,74	5,86	33,47
	Budget 1904-5	1	7	...	23	9	20,13	70	1,16	21	3,32	6,25	32,17
	Revised 1904-5	16,83	8	...	23	8	6,53	67	1,26	20	3,52	6,25	35,65
	Accounts 1904-5	16,52	8	...	21	12	6,48	65	1,22	20	3,47	6,32	35,27
Government Presses.	Accounts 1903-4	8,34	97	22	4,05	68	3,84	3,47	2,19	23	4,03	4,27	32,29
	Budget 1904-5	7,74	1,05	10	4,28	78	4,11	3,57	2,12	29	3,83	4,68	32,55
	Revised 1904-5	9,27	1,10	8	3,82	75	3,79	3,30	2,14	28	3,82	4,30	32,77
	Accounts 1904-5	9,05	1,10	10	3,66	77	3,71	3,47	2,04	21	3,87	3,79	31,77
Stationery supplied from Central Stores.	Accounts 1903-4	—27,74	1,16	18	2,73	36	6,15	4,17	1,31	18	6,63	4,87	...
	Budget 1904-5	—28,20	1,01	26	3,02	37	7,03	3,90	1,22	13	6,06	5,20	...
	Revised 1904-5	—28,33	1,11	21	3,07	37	6,60	4,04	1,23	14	6,56	5,00	...
	Accounts 1904-5	—27,61	1,95	25	2,59	37	6,02	3,35	1,15	8	5,98	5,87	...
Stationery supplied to Postal, Telegraph, and Census Departments.	Accounts 1903-4	—2,65	...	...	...	...	...	...	...	...	...	...	—2,65
	Budget 1904-5	—2,74	...	...	...	...	...	...	...	...	...	...	—2,74
	Revised 1904-5	—2,82	...	...	...	...		...	...	...	...	...	—2,82
	Accounts 1904-5	—3,28	...	...	.	...	...	...	...	...	...	...	—3,28
Other Charges	Accounts 1903-4	9	9	2	6	...	40	41	60	7	1,31	13	3,18
	Budget 1904-5	16	15	4	...	...	41	35	83	16	1,11	17	3,38
	Revised 1904-5	9	12	3	1	...	41	33	57	7	1,96	19	3,78
	Accounts 1904-5	7	13	1	1	...	41	31	67	8	1,95	22	3,86
Lump alteration.	Accounts. 1903-4	...	...	...	...	...	...	...	...	...	...	...	...
	Budget. 1904-5	...	...	...	...	...	...	...	...	...	2	...	2
	Revised. 1904-5	...	...	...	...	...	...	...	...	...	...	...	...
	Accounts. 1904-5	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL IN RUPEES.	Accounts. 1903-4	—21,95	2,30	42	7,06	1,10	34,76	8,70	5,28	69	15,15	15,46	68,97
	Budget. 1904-5	—23,03	2,28	40	7,53	1,24	33,80	8,52	5,33	79	14,70	16,64	68,20
	Revised. 1904-5	—3,52	2,47	32	7,13	1,20	18,22	8,40	5,20	69	16,31	16,08	72,50
	Accounts. 1904-5	—3,71	3,26	36	6,47	1,26	17,48	7,78	5,08	57	15,74	16,53	70,82

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts. 1903-4	459,8	89,9	549,7
	Budget. 1904-5	454,7	62,6	517,3
	Revised. 1904-5	483,3	101,9	585,2
	Accounts. 1904-5	472,1	102,8	574,9

		India.	Central Provinces.	Berar.	Burma	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Excess over Budget Grant	Imperial	19,32	...	...	...	...	...	...	...	...	19	5	19,56
	Provincial	...	98	...	...	2	..	...	...	...	85	...	1,85
Excess sanctioned by Imperial Government	Imperial	4,00	...	...	...	...	...	...	...	...	19	...	4,19
Excess sanctioned by Local Government	Provincial	...	98	...	...	2	...	...	...	...	85	..	1,85
Excess awaiting sanction of the Imperial Government	Imperial	15,32	...	...	...	...	...	...	...	...	...	5	15,37

Section E.—MISCELLANEOUS—*continued.*

30.—Stationery and Printing—*concluded.*

182. The Indian expenditure exceeded the Budget and the actuals of the previous year by 2,62 and 185 respectively. The increases in India, and the decreases in Bengal, under the first two heads were primarily due to the transfer of charges of the Office of Controller of Stationery and Printing from the Bengal to the India books from 1st July 1904. The excess in Madras, (7) under *Stationery Office at the Presidency* was due to more charges for the carriage of stationery, and that under *Purchase of Stationery* (15) to large purchases of stationery from the Indian Mills, in partial substitution of paper formerly obtained from England. Under *Government Presses* there was a net saving of 78 contributed to by all the provinces except India, Central Provinces, and Madras. The increase in India (1,31) was chiefly due to small recoveries for cost of printing work done for the Postal and Telegraph Departments, to the establishment of the Monotype Press at Simla, and to more charges for temporary establishments, overtime allowances and contingencies. The savings (62) in Burma, and (40) in Bengal, were due to less charges for Establishment, Supplies and Services and contingencies; those in the Punjab (8) and in the North-West Frontier Province (8) to small purchases of materials for the Jail Presses. The decrease in the United Provinces (10) was mainly attributable to savings under the Establishment of the Government Press; and that in Bombay (89) under piece work charges at the Central Press, and in the grant for raw materials and Europe Stores. Under *Stationery supplied from Central Stores* the Budget was exceeded in the Central Provinces (94) and Bombay (67). The increase in the former province was on account of large supply of stationery to the Jail and Secretariat Presses, due to increase of work on the amalgamation of Berar; and that in the latter to large supplies of paper issued to meet the increased demands of the Presses. The savings in Burma (43) and Bengal (1,01) were owing to the Budget having been placed too high. Considerable reduction in the demand for half-bleached paper by the Government Press, and small demand for type-writers resulted in a saving in the United Provinces (55). Under *Other Charges* the large increase in Madras (84) was due to the increased amount of printing work done for the Secretariat Press at private presses, on account of the strike in the Government Press, and to large expenditure for printing the Police Gazette and Settlement Registers at private presses. In India, the Punjab, and the North-West Frontier Province the savings were due to over-estimates. As compared with the actuals of the previous year, the increase in India under *Stationery Office at the Presidency,* and *Purchase of Stationery,* due chiefly to the transfer of charges of the office of Controller of Stationery from the Bengal to the India books, was nearly covered by the decrease in Bengal. In Madras and Bombay the charges under *Purchase of Stationery* exceeded the actuals of 1903-4, and in the former the strike in the Government Press caused an increase under *Other Charges.*

183. The excess in England £40,2 was due chiefly to larger indents from India than was indicated in the Estimates.

32.—Miscellaneous.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N. W. Frontier Province.	Madras.	Bombay.	TOTAL.
Allowances and Rewards.	Accounts .	1903-4	9	4	...	33	5	12	10	8	2	8	27	1,18
	Budget .	1904-5	8	4	1	37	4	13	6	6	6	11	16	1,12
	Revised .	1904-5	7	3	...	36	6	17	6	8	3	8	22	1,16
	Accounts .	1904-5	5	2	...	36	6	22	5	7	4	7	21	1,15
Remittance Charges.	Accounts .	1903-4	1,12	6	3	56	9	45	77	43	34	49	48	4,82
	Budget	1904-5	51	6	4	45	25	60	74	39	6	60	48	4,18
	Revised .	1904-5	81	14	3	60	9	50	83	39	4	41	88	4,72
	Accounts .	1904-5	1,02	13	2	45	8	36	72	37	4	34	84	4,37
Charitable Donations.	Accounts .	1903-4	8	2	...	3	3	1,26	28	8	...	61	84	3,23
	Budget .	1904-5	8	3	..	4	5	1,30	32	6	1	60	91	3,40
	Revised .	1904-5	8	5	...	3	3	1,79	27	7	...	57	82	3,71
	Accounts .	1904-5	8	4	...	3	2	1,49	28	10	...	56	81	3,41
Rewards for Destruction of Wild Animals.	Accounts .	1903-4	2	21	3	32	14	7	9	4	1	15	3	1,11
	Budget .	1904-5	2	22	4	34	17	8	12	6	1	17	6	1,29
	Revised .	1904-5	2	25	3	32	14	7	7	5	1	15	4	1,15
	Accounts	1904-5	2	27	4	34	14	7	6	5	1	15	4	1,19
Petty Establishments.	Accounts .	1903-4	2	19	50	1,52	24	69	24	1,77	18	3,27	7	8,69
	Budget .	1904-5	2	11	57	1,70	24	38	27	1,77	21	3,71	9	9,07
	Revised .	1904-5	2	16	55	1,64	29	60	24	1,88	16	3,22	9	8,85
	Accounts .	1904-5	2	18	47	1,65	31	33	24	1,90	15	3,28	7	8,60
Special Commissions of Enquiry.	Accounts .	1903-4	1,78	...	...	2	...	9	...	...	...	...	1	1,90
	Budget .	1904-5	25	...	...	...	...	20	2	...	...	10	3	60
	Revised .	1904-5	1,13	...	...	22	...	5	...	...	...	...	...	1,40
	Accounts .	1904-5	88	...	..	21	...	3	...	...	...	...	...	1,12

Section E.—MISCELLANEOUS—*continued.*

32.—Miscellaneous—*continued.*

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Irrecoverable Loans written off.	Accounts, 1903-4	64	12,13	1	5	...	1,06	12	6,49	...	7	8,63	29,20
	Budget, 1904-5	...	1,00	...	1	...	6	5	23	...	5	...	1,40
	Revised, 1904-5	...	2,00	...	...	...	10	10	53	...	11	2	2,86
	Accounts, 1904-5	...	2,15	...	...	12	8	5	43	...	10	5	2,98
Rents, Rates, and Taxes.	Accounts, 1903-4	24	1	2	26	3	31	...	...	...	8	1,53	2,48
	Budget, 1904-5	24	1	2	28	3	34	...	...	...	9	1,19	2,50
	Revised, 1904-5	24	2	2	26	3	31	...	...	...	8	1,45	2,41
	Accounts, 1904-5	24	2	...	26	3	34	...	...	...	7	1,42	2,38
Extraordinary Items.	Accounts, 1903-4	...	...	...	...	...	...	...	...	...	...	...	...
	Budget, 1904-5	...	...	...	...	...	...	...	...	...	...	1	1
	Revised, 1904-5	36	...	...	...	...	...	...	...	...	...	...	36
	Accounts, 1904-5	...	...	...	...	..	...	...	...	...	...	60	60
Other Items.	Accounts, 1903-4	92	1,14	8	4,25	59	26	29	29	12	2,83	1,42	12,19
	Budget, 1904-5	90	38	9	3,13	55	97	31	32	1	71	4,26	11,63
	Revised, 1904-5	1,36	41	7	2,86	08	82	38	30	11	2,30	1,06	10,35
	Accounts, 1904-5	1,27	38	15	3,19	67	1,65	32	25	5	2,34	89	11,16
TOTAL IN RUPEES.	Accounts, 1903-4	4,91	13,80	67	7,34	1,17	4,31	1,89	9,18	67	7,58	13,28	64,80
	Budget, 1904-5	2,10	1,85	77	6,32	1,33	4,06	1,89	2,89	36	6,14	7,49	35,20
	Revised, 1904-5	4,09	3,06	70	6,29	1,32	4,41	1,95	3,30	35	6,92	4,58	36,97
	Accounts, 1904-5	3,58	3,19	68	6,49	1,43	4,57	1,72	3,17	29	6,91	4,93	36,96

		Total India, equivalent in Sterling.	England.	Total, including England.
		£	£	£
TOTAL IN STERLING	Accounts, 1903-4	432,0	15,8	447,8
	Budget, 1904-5	234,7	19,2	253,9
	Revised, 1904-5	246,5	59,4	305,9
	Accounts, 1904-5	246,4	66,0	312,4

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Excess over Budget.	Imperial	1,49	8	...	...	...	...	...	...	..	...	...	1,57
	Provincial	...	1,26	...	18	27	75	...	29	...	1,02	...	3,77
Excess sanctioned by Imperial Government.	Imperial	...	8	...	...	...	...	...	...	...	...	...	8
Excess sanctioned by Provincial Government.	Provincial	...	1,26	...	18	27	75	...	29	...	1,02	...	3,77
Excess awaiting sanction of Imperial Government.	Imperial	1,49	...	...	...	...	...	...	...	...	...	...	1,49

184. The Indian expenditure exceeded the Budget Estimate by 1,76 but fell short of the actuals of he previous year by 27,84. The excess as compared with the Budget occurred mainly under *Irrecoverable Loans Written off* chiefly in the Central Provinces (1,15), Assam (12), Punjab (20), Madras (5) and Bombay (5). These charges are necessarily of a fluctuating nature and exceeded the Budget anticipation; and under *Extraordinary Items* in Bombay (60) owing to the re-adjustment of the shares tendered by the Ahmedabad-Dholka Railway, in payment of the cost of earthwork done on that line by famine abour. As compared with actuals of the previous year the decrease occurred almost entirely under *Irrecoverable Loans Written off* and was due to the large remissions in the Central Provinces, the Punjab,and Bombay in 1903-4.

185. Under *Remittance charges* the excess in India (51) was due to heavy remittances to and from the Reserve Treasury, and that in Bombay (36) to large remittances to other Provinces. The saving in Bengal (24) was mainly due to reduced remittances in consequence of large withdrawals by means of supply bills. The Estimate in Assam was placed too low, while that in Madras was pitched too high. Under *Charitable Donations* the excess in Bengal (19) was due to a grant of 15 to the Young Woman's Christian Association, and of 5 to the Calcutta Orphanage, and the decrease in Bombay (10) to low charges for interring paupers. Under *Petty Establishments* the excess in the Central Provinces was due to a new cotton market establishment at Katol. The variations in the other Provinces were chiefly due to over or under estimate. Under *Special Commissions of Enquiry* the excess in India (63) was mainly due to the charges of the Survey Committee (61), the Statistical Committee (7), and the Police

Section E.—MISCELLANEOUS—*concluded.*

32.—Miscellaneous—*concluded.*

Committee (3) for which there were no provisions. In Burma the charge, which was covered by a reappropriation sanctioned by the Local Government, represents expenditure on account of the deputation of the Hon'ble Mr. Harvey Adamson in connection with the report of the Police Commission. In Bengal the provisions in connection with the Calcutta Improvement Scheme, and the examination and arrangement of Government Records were not used, while in Madras there were no public commissions. Under *Other Items* the excess in India (37) was due to the inclusion of charges incurred in the office of the Controller of Stationery and Printing hitherto adjusted in Bengal (9), to loss in conversion of the Partabgarh tribute payable to Holkar (20), and to interest (43) on loans, taken by Native States in Central India, from the Gwalior and Indore Durbars payable by Government under the Delhi Durbar concession, partly counterbalanced by a saving of 12 in the provision for a picture of the state entry at the Delhi Durbar. In Burma the unforeseen adjustment of 20 on account of laying a cable across the Kalaindaung river resulted in an excess of 6. The excess in Assam (12) was due to payment of a lapsed deposit which was not foreseen; in Bengal (68) to the special payment to the proprietor of Lochnagar Estate in Darjeeling, and of the Government pleader's fee for conducting the arbitration in connection therewith (42), to increased expenditure under local contributions (12), and under books and periodicals (8), partly counterbalanced by a saving of 5 under subscriptions to newspapers and periodicals; and in Madras (1,63) to a contribution of 1,66 made to municipalities in aid of their balances, partly counterbalanced by a saving in the maintenance of fishery vessels. The saving in Bombay (3,37) was due to claims on account of interest on guaranteed loans to Native States being either under investigation or not submitted (2,66), and to a decrease in the charges on account of destitute pilgrims, in consequence of arrangements having been made for recovery of return railway fares before they are allowed to embark.

186. The excess expenditure in England (£46,8) was mainly due to the charge for value of stores (£38,1) lost with the "Den of Seaton" in transit to India, to £9,3 paid on account of reserve stock of stores, to subscriptions to charities and expenditure for the relief of distressed Natives of India (£2) provided for under Superannuation Allowances and Pensions.

Section F.—FAMINE RELIEF AND INSURANCE.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised	Accounts.
R	EXPENDITURE—	R	R	R
1,32,51	India (Rupee figures)	1,34,27	1,45,95	1,47,19
£		£	£	£
883,4	Equivalent in Sterling	895,1	973,0	981,3
22,3	England	31,3	27,0	18,7
905,7	TOTAL	926,4	1,000,0	1,000,0

187. No provision was considered necessary for direct Famine Relief when the Budget Estimate was framed; but the partial failure of the monsoon in Bombay necessitated an expenditure of 31 in that Province. There was, on the other hand, 52,36 assigned for the construction of Protective Railways (18,53), and Irrigation Works (33,83), and 81,91 was reserved for the Reduction or Avoidance of Debt. The short expenditure on the construction of Protective Railways and Irrigation Works, and the discontinuance of the practice of charging to the Famine Insurance Grant, the excess of interest over net receipts on account of the Bengal Nagpur and Indian Midland Railways, resulted in the application of a larger amount to the Reduction or Avoidance of Debt.

188. The following statement shows the total amount chargeable to this grant, and its distribution :—

Famine Relief and Insurance.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	Accounts.
R		R	R	R
3,05	33. Famine Relief	..	1,32	31
11,23	34. Construction of Protective Railways . . .	18,53	15,48	14,57
21,59	35. Construction of Protective Irrigation Works . .	33,83	32,68	32,25
96,64	36. Reduction or Avoidance of Debt . . .	81,91	96,47	1,00,06
1,32,51	TOTAL .	1,34,27	1,45,95	1,47,19
£		£	£	£
883,4	Equivalent in Sterling	895,1	973,0	981,3
22,3	England	31,3	27,0	18,7
905,7	TOTAL .	926,4	1,000,0	1,000,0

Railway Revenue Account.

73,4	Net charges on account of Bengal Nagpur Railway .	44,5	...	...
20,9	" " " Indian Midland Railway .	29,1	...	...
94,3	TOTAL .	73,6	...	...
1,000,0	GRAND TOTAL .	1,000,0	1,000,0	1,000,0

33.—Famine Relief.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	Accounts.
R		R	R	R
...	India	...	...	...
3,05	Central Provinces	...	...	...
...	Bengal	...	...	3
...	United Provinces of Agra and Oudh	...	...	...
—2	Punjab	...	...	—3
2	Bombay	...	1,32	31
3,05	TOTAL .	...	1,32	31
£		£	£	£
20,4	Equivalent in Sterling	...	8	2,1

189. Partial failure of the monsoon in Bombay necessitated an expenditure of 31 in Bombay which was not anticipated when the Budget was framed. The excesses of 3 (Provincial) in Bengal and 31 (Provincial) in Bombay have been sanctioned.

Section F.—FAMINE RELIEF AND INSURANCE—*continued.*

34.—Construction of Protective Railways.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	INDIA—			
4,18	Bellary-Royadrug Railway	40	2,00	1,32
3,11	Hospet-Kottur Railway	13,00	9,75	9,46
2,51	Tirupatur-Krishnagiri Railway	3,02	2,35	2,47
1,43	Morappur-Dharmapuri Railway	2,11	1,38	1,32
11,23	TOTAL	18,53	15,48	14,57
£		£	£	£
74,8	Equivalent in sterling	123,5	103,2	97,1
21,8	ENGLAND	23,5	27,0	18,7
96,6	GRAND TOTAL	147,0	130,2	115,8

190. The lapse on the Budget Estimate of the Hospet-Kottur Railway was due to materials having been obtained at cheaper rates than was anticipated.

35.—Construction of Protective Irrigation Works.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts
R		R	R	R
1,49	INDIA	75	85	82
	CENTRAL PROVINCES—			
3,99	Works for which Capital and Revenue accounts are kept	6,42	6,42	6,23
1,39	Works for which neither Capital nor Revenue accounts are kept	1,46	2,58	2,69
	BENGAL—			
79	Dhaka Canal	30	91	69
2,47	Tribeni Canal	4,00	3,54	3,61
1	Works for which neither Capital nor Revenue accounts are kept	...	9	8
	UNITED PROVINCES—			
1,07	Betwa Canal	2,12	1,68	2,09
39	Ken Canal	7,66	6,27	6,53
...	Dukwa Weir	...	55	...
11	Works for which neither Capital nor Revenue accounts are kept	...	...	1
	NORTH-WEST FRONTIER PROVINCE—			
3	Swat River Canal	1,00	3	1
	MADRAS—			
...	Mopad project	...	2	2
44	Rushikulya project	58	58	59
5,95	Works for which neither Capital nor Revenue accounts are kept	6,00	5,34	5,31
	BOMBAY—			
7	Nira Canal	12	4	4
1	Mhasvad tank	5	2	1
95	Chankapur tank	77	1,55	1,50
11	Shetphal tank	...	13	13
3	Maladevi tank	16	3	−14
...	Visapur Tank	...	...	...
2,29	Works for which neither Capital nor Revenue accounts are kept	2,44	2,05	2,03
21,59	TOTAL INDIA	33,83	32,68	32,25
£		£	£	£
143,9	Equivalent in Sterling	225,5	217,9	215,0
5	EXPENDITURE IN ENGLAND	7,8	...	...
144,4	GRAND TOTAL	233,3	217,9	215,0

Section F.—FAMINE RELIEF AND INSURANCE—*concluded.*

35.—Construction of Protective Irrigation Works—*concluded.*

191 The outlay in India fell short of the Budget Estimate by 1,58, due to smaller expenditure than was anticipated in nearly all the Provinces except Bengal, Bombay and the Central Provinces. In the last mentioned, additional expenditure was incurred on the preparation of famine relief programmes. The actuals for the year exceeded those of the previous year by 10,66, due chiefly to larger expenditure on tank works in the Central Provinces, and to increased outlay on the Tribeni and Ken Canals, in Bengal and the United Provinces, respectively.

36.—Reduction or Avoidance of Debt.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
96,64	India	81,91	96,47	1,00,06
£		£	£	£
644,3	Equivalent in Sterling	546,1	643,1	667,1

192. The charge under this head represents as usual the balance of the Famine Insurance Grant left after meeting the expenditure on the relief of famine and the construction of Protective works.

Section H.—RAILWAYS.

193. The following is a general statement of the Revenue Account, taking the gross figures for Guaranteed Railways instead of the net figures shown in the Finance and Revenue Accounts:—

	1904-5.				
	State Railways.	Guaranteed Railways.	Subsidized Companies.	Miscellaneous.	TOTAL.
	R	R	R	R	R
GROSS RECEIPTS—					
India	34,35,02	3,23,13	5,67	...	37,63,82
	£	£	£	£	£
Equivalent in Sterling	22,900,1	2,154,2	37,8	...	25,092,1
England	3	...	9,5	...	9,8
TOTAL RECEIPTS	22,900,4	2,154,2	47,3	...	25,101,9
CHARGES—	R	R	R	R	R
INDIA—					
Working Expenses	16,40,84	1,61,91	...	...	18,02,75
Surplus Profits	53,48	19,08	...	...	72,56
Interest	5,57,29	2,77	...	...	5,60,06
Land and Supervision	...	—1,06	7,53	...	6,47
Miscellaneous Railway Expenditure	...	...	...	7,24	7,24
TOTAL INDIA	22,51,61	1,82,70	7,53	7,24	24,49,08
	£	£	£	£	£
Equivalent in Sterling	15,010,7	1,218,0	50,2	48,3	16,327,2
ENGLAND—	£	£	£	£	£
Interest	2,614,8	1,045,1	...	...	3,659,9
Annuities	3,009,3	...	...	...	3,009,3
TOTAL ENGLAND	5,624,1	1,045,1	...	...	6,669,2
TOTAL CHARGES	20,634,8	2,263,1	50,2	48,3	22,996,4
NET GAIN OR LOSS TO GOVERNMENT—					
	£	£	£	£	£
1904-1905	+2,265,6	*—108,9*	— 2,9	— *48,3*	+2,105,5
1903-1904	+1,114,4	*—208,6*	+ 9,3	— *54,4*	+ 860,7
1902-1903	+ 451,6	*—171,6*	+ 7,9	— *58,9*	+ 229,0
1901-1902	+1,154,6	*—249,2*	+20,3	— *79,1*	+ 846,6
1900-1901	+ 819,4	*—451,7*	+ 5,5	— *48,1*	+ 325,1

194. These figures show that the net result of the working of all Railways was a gain of £2,105,5 after meeting all charges for interest, annuities, etc., which, compared with the gain in the previous year, shows an increase of £1,244,8 or R1,86,72. Under Receipts there was an increase of £2,492,1 or R3,73,81, due mainly to additional mileage opened, to general development of traffic on the larger railway systems and to a heavy wheat and grain traffic, especially on the North Western, East Indian, Great Indian Peninsula and Rajputana-Malwa Railways. The total charges were larger by £1,247,3 or R1,87,09, of which R1,37,85 consist of an increase in working expenses, due partly to heavy repairs and renewals of stock and permanent-way and partly to the heavier traffic worked, and £270,8 or R40,62 represent higher charges for Interest and Annuity, due to the increased Capital employed on construction of railways.

Section H.—RAILWAYS—RECEIPTS.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	RECEIPTS—			
32,32,56	India	32,41,49	35,98,13	36,01,91
£		£	£	£
21,550,4	Equivalent in Sterling	21,609,9	23,987,5	24,012,7
7,5	England	5,9	9,8	9,8
21,557,9	TOTAL	21,615,8	23,997,3	24,022,5

195. The following are the items comprised in this group, particulars of which are given in the succeeding statements :—

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised	1904-5. Accounts.
R		R	R	R
	India—			
30,86,45	State Railways (gross)	30,87,10	34,28,20	34,35,02
1,41,22	Guaranteed Companies (net)	1,48,25	1,64,05	1,61,22
4,89	Subsidized Companies	6,14	5,88	5,67
32,32,56	TOTAL INDIA	32,41,49	35,98,13	36,01,91
£		£	£	£
21,550,4	Equivalent in Sterling	21,609,9	23,987,5	24,012,7
	England—			
3	State Railways (gross)	2	2	3
7,2	Subsidized Companies	5,7	9,6	9,5
7,5	TOTAL ENGLAND	5,9	9,8	9,8
21,557,9	GRAND TOTAL	21,615,8	23,997,3	24,022,5

196. *State Railways.*—The gross receipts under India for the year 1904-05 show an increase compared with the actuals of the previous year, of 3,48,57. The variations on the more important railways were as under :—

Increases (+)		Decreases (—)	
East Indian	52,76		
Eastern Bengal	5,51		
Rajputana-Malwa	34,94	Other State Railways—Provincial	13
North Western	1,12,61		
Oudh and Rohilkhand	14,57		
Bengal-Nagpur	32,39		
Bengal and North-Western and Tirhoot	7,20		
Indian Midland	5,50		
Southern Mahratta	6,29		
South Indian	5,73		
Burma Railways	10,42		
Great Indian Peninsula	41,43		
Other State Railways—Imperial	17,99		
" " " Local	1,36		
	3,48,70		13
		Net increase	3,48,57

There was thus an improvement in the earnings of all the more important railway systems.

Section H.—RAILWAYS—RECEIPTS—*continued.*

197. The principal increases were due; on the East Indian Railway (52,76) to improvement in grain seed, coal, and pilgrim traffic, on the Eastern Bengal State Railway (5,51) to general expansion of coaching traffic and the amalgamation of the Brahmaputra Sultanpur Branch and Ranaghat Krishnagar Light Railways with the main line, on the Rajputana-Malwa Railway (34,94) to increased traffic in grain and pulse, oil-seeds, salt and sugar, on the North Western Railway (1,12,61) to the prosperous state of the country and a heavy export traffic in wheat to Europe, on the Oudh and Rohilkhand Railway (14,57) to a heavy wheat traffic and the movement of troops and Commissariat Stores in connection with the Tibet Mission, on the Bengal-Nagpur Railway (32,39) to the general development of goods traffic, especially grain and coal, and the opening of new sections on the Satpura line, on the Bengal and North-Western Railway (7,20) to additional mileage opened, the development of traffic on the new extensions and special trains run for the Tibet Mission, on the Indian Midland Railway (5,50) to increased export traffic in wheat, on the Southern Mahratta Railway (6,29) to general development of passenger traffic, large movements of merchandise, and the gradual expansion of import traffic; on the South Indian Railway (5,73) to general development of traffic throughout the line, on the Burma Railways (10,42) to a large increase in paddy traffic, and on the Great Indian Peninsula Railway (41,43) to increases in 3rd class traffic, bumper crops, favourable markets for export and a large local demand by mills for cotton.

198. Compared with the Budget Estimate there was a net gain of 3,47,92 made up as follows:—

GAINS (+)		LOSSES (—)	
East Indian	51,21		
Eastern Bengal	11,40		
Rajputana-Malwa	14,30		
North Western	1,58,48		
Oudh and Rohilkhand	9,69		
Bengal-Nagpur	18,35	Other State Railways—Provincial	9
Bengal and North-Western and Tirhoot	9,88		
Indian Midland	3,36		
Southern Mahratta	7,10		
South Indian	5,62		
Burma Railways	11.49		
Great Indian Peninsula	34,95		
Other Railways—Imperial	11,71		
" Local	47		
	3,48,01		9
		NET GAIN	3,47,92

199. The above results were due generally to the same causes as account for the variations compared with the actuals of the previous year.

200. *Guaranteed Railways.*—The total net receipts were 20,00 better than those of the previous year; and exceeded the Budget Estimate by 12,97. These increases were due on the Bombay, Baroda and Central India Railway to improvement in passenger traffic and heavy bookings of raw-cotton, European piece-goods, food-grains and oil-seeds, and on the Madras Railway to larger movements of coal and improved traffic in grain and pulse.

Section H.—RAILWAYS—RECEIPTS—*continued.*

XXVI and 38.—State Railways—Gross Receipts and Working Expenses.

Accounts, 1903-4. Gross Receipts.	Accounts, 1903-4. Working Expenses.	Accounts, 1903-4. Net.	Capital Outlay to 31st March 1905.	Railways.	Budget, 1904-5. Gross Receipts.	Budget, 1904-5. Working Expenses.	Budget, 1904-5. Net.	Revised, 1904-5. Gross Receipts.	Revised, 1904-5. Working Expenses.	Revised, 1904-5. Net.	Accounts, 1904-5. Gross Receipts.	Accounts, 1904-5. Working Expenses.	Accounts, 1904-5. Net.
R	R	R	R		R	R	R	R	R	R	R	R	R
				INDIA—									
				IMPERIAL.									
7,08,45	2,38,78	4,69,67	63,12,46	East Indian	7,10,00	2,41,88	4,68,12	7,68,00	2,45,50	5,22,50	7,61,21	2,53,87	5,07,34
1,87,14	99,98	87,16	17,23,91	Eastern Bengal	1,81,25	97,25	84,00	1,92,00	1,01,92	90,08	1,92,65	99,05	93,60
2,19,36	1,11,22	1,08,14	15,69,37	Rajputana-Malwa (a)	2,40,00	1,15,00	1,25,00	2,50,00	1,13,00	1,37,00	2,54,30	1,16,67	1,37,63
5,20,87	2,64,99	2,55,88	58,69,07	North Western	4,75,00	2,60,00	2,15,00	6,35,00	2,85,00	3,50,00	6,33,48	2,91,10	3,42,38
1,40,12	70,31	69,81	18,65,50	Oudh & Rohilkhand	1,45,00	70,00	75,00	1,50,00	78,00	78,00	1,54,69	81,74	72,95
1,65,96	86,17	79,79	(b) 20,68,79	Bengal-Nagpur	1,80,00	90,00	90,00	1,98,00	95,00	1,03,00	1,98,35	97,10	1,01,25
1,21,68	87,89	33,79	5,32,51	Bengal and North-Western and Tirhoot	1,19,00	86,50	32,50	1,30,00	95,00	35,00	1,28,88	1,01,28	27,60
77,86	39,02	38,84	11,25,96	Indian Midland	80,00	41,25	38,75	82,50	41,24	41,26	83,36	41,10	42,26
67,81	41,72	26,09	10,02,68	Southern Mahratta	67,00	46,00	21,00	73,50	45,75	27,75	74,10	45,54	28,56
1,21,89	52,24	69,65	10,47,96	South Indian	1,22,00	61,25	60,75	1,27,50	59,50	68,00	1,27,62	59,36	68,26
1,41,07	84,85	56,22	13,38,37	Burma	1,40,00	84,40	55,60	1,50,00	87,00	63,00	1,51,49	88,00	63,49
4,58,52	2,31,18	2,27,34	42,60,10	Great Indian Peninsula	4,65,00	2,38,75	2,20,25	4,92,00	2,44,58	2,47,42	4,99,95	2,44,70	2,55,25
29,30,73	14,08,35	15,22,38	2,93,16,68	TOTAL	29,24,25	14,32,28	14,91,97	32,54,50	14,91,49	17,63,01	32,60,08	15,19,51	17,40,57
				OTHER RAILWAYS, IMPERIAL.									
2,75	2,01	74	35,49	Nilgiri	3,00	2,25	75	2,90	2,26	64	2,90	2,24	66
2,04	90	1,14	1,60,32	Tinnevelly-Quilon	3,70	1,90	1,80	3,60	1,90	1,70	3,59	1,96	1,63
5,83	3,21	2,62	39,73	Jodhpur-Hyderabad (British Section)	6,00	3,25	2,75	6,25	3,25	3,00	5,91	2,95	2,96
28	22	6	2,37	Palanpur-Deesa	35	25	10	30	21	9	32	20	12
3,77	1,86	1,91	31,90	Bhopal	3,80	1,96	1,84	3,92	1,96	1,96	3,96	1,98	1,98
5,53	3,82	1,71	13,97	Warora Colliery	5,85	3,95	1,90	5,40	3,75	1,65	5,52	3,75	1,77
3,07	1,53	1,54	11,77	Bezwada Extension	2,70	1,28	1,42	3,20	1,42	1,78	3,21	1,42	1,79
25,88	20,81	5,07	11,89,42	Assam-Bengal	31,50	27,00	4,50	30,00	29,50	50	29,88	30,46	—58
15,06	10,01	5,05	1,31,69	Bengal Central	14,00	9,35	4,05	15,25	10,10	5,15	15,68	10,23	5,45
14,29	6,65	7,64	1,17,09	Lucknow-Bareilly	14,25	6,95	7,30	14,75	6,90	7,85	14,93	7,64	7,29
5,17	3,05	2,12	59,18	Guntakal-Mysore Frontier	4,50	3,00	1,50	8,50	5,45	3,05	8,18	5,12	3,06
15,56	9,57	6,09	1,59,98	Mysore	15,50	10,79	4,71	15,75	10,25	5,50	15,83	10,17	5,66
46,04	29,72	16,32	6,45,53	North-East line, Madras Railway.	46,50	28,50	18,00	55,00	36,00	19,00	55,91	38,04	17,87
2,70	1,21	1,49	...	Brahmaputra-Sultanpur	2,60	1,17	1,43	...	...	...	2	1	1
2,65	1,33	1,32	27,00	Hardwar-Dehra	2,75	1,38	1,37	2,65	1,32	1,33	2,69	1,35	1,34
...	...	...	1,14,03	Agra-Delhi Chord	...	...	...	18	10	8	18	8	10
1,50,72	95,90	54,82	27,39,47	TOTAL OTHER RAILWAYS, IMPERIAL	1,57,00	1,02,98	54,02	1,67,65	1,14,37	53,28	1,68,71	1,17,60	51,11
30,81,45	15,04,25	15,77,20	3,20,56,15	TOTAL	30,81,25	15,35,26	15,45,99	34,22,15	16,05,86	18,16,29	34,28,79	16,37,11	17,91,68
				Surplus Profits and share of net earnings, etc.									
...	4	—4	...	Bengal-Nagpur	...	...	...	...	...	...	...	...	...
...	2	—2	...	Indian Midland	...	...	...	...	...	...	...	...	...
...	23,49	—23,49	...	East Indian	...	23,12	—23,12	...	26,50	—26,50	...	27,31	—27,31
...	1,25	—1,25	..	Bengal Central	...	1,25	—1,25	...	1,40	—1,40	...	53	—53
...	60	—60		Lucknow-Bareilly	...	55	—55	...	60	—60	...	68	—68
...	6,37	—6,37	...	Southern Mahratta	...	5,00	—5,00	...	6,75	—6,75	...	6,75	—6,75
...	1,46	—1,46	...	Mysore	...	1,21	—1,21	...	1,50	—1,50	...	1,41	—1,41
...	8,30	—8,30	...	South Indian	...	6,25	—6,25	...	7,50	—7,50	...	7,64	—7,64
...	4,32	—4,32	...	Burma	...	4,00	—4,00	...	6,00	—6,00	...	5,93	—5,93
...	3,27	—3,27	...	Great Indian Peninsula	...	3,25	—3,25	...	2,92	—2,92	...	2,92	—2,92
...	26	—26	...	Brahmaputra-Sultanpur	...	26	—26	...	8	—8	...	8	—8
...	23	—23	...	Hardwar-Dehra	...	24	—24	...	23	—23	...	23	—23
...	49,61	—49,61	...	TOTAL SURPLUS PROFITS, ETC.	...	45,73	—45,73	...	53,48	—53,48	...	53,48	—53,48
30,81,45	15,53,86	15,27,59	3,20,56,15	TOTAL IMPERIAL	30,81,25	15,80,99	15,00,26	34,22,15	16,59,34	17,62,81	34,28,79	16,90,59	17,38,20
				PROVINCIAL.									
89	80	9	9,08	Jorhat	85	75	10	72	83	—11	76	82	—6
				LOCAL.									
4,11	2,06	2,05	46,57	Mayavaram-Mutupet	5,00	2,85	2,15	5,33	2,80	2,53	5,47	2,91	2,56
30,86,45	15,56,72	15,29,73	3,21,11,80	TOTAL INDIA	30,87,10	15,84,59	15,02,51	34,28,20	16,62,97	17,65,23	34,35,02	16,94,32	17,40,70
£	£	£	£		£	£	£	£	£	£	£	£	£
20,576,3	10,378,1	10,198,2	214,078,7	Equivalent in Sterling	20,580,7	10,563,9	10,016,8	22,854,7	11,086,5	11,768,2	22,900,1	11,295,4	11,604,7
				England—									
3	...	3	...	East Indian	2	...	2	2	..	2	3	...	3
...	...	..	...	Indian Midland	..	...	...	...	...	...	...	...	...
20,576,6	10,378,1	10,198,5	214,078,7	GRAND TOTAL	20,580,9	10,563,9	10,017,0	22,854,9	11,086,5	11,768,4	22,900,4	11,295,4	11,605,0

(a) Includes the Godhra-Rutlam-Nagda Railway.
(b) Outlay on Tirhoot Railway.

Section H.—RAILWAYS—RECEIPTS—*continued.*

STATE RAILWAYS—IMPERIAL.

East Indian Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	EARNINGS—			
2,07,91	Coaching	2,10,00	2,16,00	2,15,02
4,85,44	Goods	4,87,00	5,39,43	5,40,35
15,13	Miscellaneous and Suspense	13,03	12,60	5,87
7,08,48	TOTAL	7,10,03	7,68,03	7,61,24

201. Compared with the actuals of the previous year there was an increase of 52,76 due chiefly to an improvement in grain, seed, coal, and pilgrim traffic. The increase of 51,21 on the Budget Estimate was due to the same causes.

Eastern Bengal Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	EARNINGS—			
66,77	Coaching	66,00	71,00	70,50
1,07,08	Goods	1,02,93	1,06,68	1,04,63
13,29	Miscellaneous and Suspense	12,32	14,32	17,52
1,87,14	TOTAL	1,81,25	1,92,00	1,92,65

202. Compared with the actuals of the previous year there was an improvement in earnings of 5,51, mainly under *Coaching* traffic, due to the amalgamation of the Brahmaputra-Sultanpore Branch and Ranaghat-Krishnagur Light Railways with the main line and to continued development of traffic with the Bengal and North-Western Railway *viâ* Katihar; there was also an increase under "Miscellaneous" due to hire of stock lent to the Oudh and Rohilkhand Railway and to larger receipts under "Running powers." The increase of 11,40 on the Budget Estimate is attributable partly to the above causes and partly to the jute traffic having proved more favourable than was anticipated.

Rajputana-Malwa Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
	EARNINGS—			
R		R	R	R
72,08	Coaching	73,00	76,00	76,35
1,41,92	Goods	1,62,00	1,69,10	1,73,63
5,36	Miscellaneous and Suspense	5,00	4,90	4,32
2,19,36	TOTAL	2,40,00	2,50,00	2,54,30

203. Compared with the actuals of the previous year the receipts show an increase of 34,94 due mainly to increased traffic in grain and pulse, oil-seeds, salt and sugar, attributable in the case of grain and pulse to larger demands in Guzerat, Kathiawar and Central India following on a scanty rainfall, in the case of oil-seeds to a better crop and a larger demand for export, in the case of salt, to increased consumption as a result of the reduction in the salt tax, and in the case of sugar to increased requirements owing to the celebration of a larger number of Hindu marriages and the more prosperous condition of the people. The increase of 14,30 on the Budget Estimate was due to the improvement in Goods traffic having exceeded anticipations.

Section H.—RAILWAYS—RECEIPTS—*continued.*

STATE RAILWAYS—IMPERIAL—*continued.*

North Western Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	EARNINGS—	R	R	R
1,59,65	Coaching	1,60,00	1,62,00	1,67,36
3,55,32	Goods	3,09,00	4,64,88	4,58,74
5,90	Miscellaneous and Suspense	6,00	8,12	7,38
5,20,87	TOTAL	4,75,00	6,35,00	6,33,48

204. Compared with the actuals of the previous year there was a large increase of 1,12,61. The increase of 7,71 in *Coaching* traffic was due to the prosperous state of the country and to facilities afforded to pilgrims and holiday passengers, and the increase of 1,03,42 under *Goods* to a heavy export wheat traffic to Europe; there were also increases in the export of gram, pulse, cotton raw, and oil seeds. The increase of 1,58,48 on the Budget Estimate is attributable to the same causes.

Oudh and Rohilkhand Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	EARNINGS—			
61,52	Coaching	60,70	65,30	65,23
64,91	Goods	71,00	77,00	76,36
13,69	Miscellaneous and Suspense	13,30	13,70	13,10
1,40,12	TOTAL	1,45,00	1,56,00	1,54,69

205. The receipts exceeded those of the previous year by 14,57. The increase which fell mainly under *Goods* traffic was due to increased export of wheat. The increase under *Coaching* traffic was due partly to general expansion and partly to the *magh melas* at Allahabad and Ajodhya and the movement of troops and commissariat stores to Siliguri in connection with the Tibet Mission. The increase of 9,69 on the Budget Estimate was due generally to the same causes.

Bengal-Nagpur Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	EARNINGS—			
60,96	Coaching	70,00	69,20	69,71
96,96	Goods	1,02,25	1,19,70	1,19,60
8,04	Miscellaneous and Suspense	7,75	9,10	9,04
1,65,96	TOTAL	1,80,00	1,98,00	1,98,35

206. Compared with the actuals of the previous year the receipts show an improvement of 32,39 due to general development of *Goods* traffic, especially in grain and coal, and to the opening of new sections on the Satpura Railway. The increase of 18,35 on the Budget Estimate is chiefly due to the improvement in grain and coal traffic having exceeded anticipations.

Section H.—RAILWAYS—RECEIPTS—*continued.*

STATE RAILWAYS—IMPERIAL—*continued.*

Bengal and North-Western and Tirhoot Railways.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	EARNINGS—	R	R	R
52,29	Coaching	51,40	56,40	56,17
58,48	Goods	56,20	61,95	61,66
10,91	Miscellaneous and Suspense	11,40	11,65	11,05
1,21,68	TOTAL	1,19,00	1,30,00	1,28,88

207. The receipts were better than those of the previous year by 7,20 due to the additional mileage opened during the year, to development of traffic on the new extensions, and to special trains run for the Tibet Mission. The same causes generally account for the excess of 9,88 on the Budget Estimate.

Indian Midland Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	EARNINGS—			
29,67	Coaching	29,17	29,63	30,50
55,82	Goods	58,90	61,74	61,30
2,46	Miscellaneous and Suspense	1,73	1,43	1,95
87,95	TOTAL	89,80	92,80	93,75
10,09	*Deduct*—Bhopal Railway earnings	*9,80*	*10,30*	*10,39*
77,86	Net Indian Midland Railway proper	80,00	82,50	83,36

208. Compared with the actuals of the previous year there was an increase of 5,50 mainly under *Goods* traffic due to increased export of wheat. The increase of 3,36 on the Budget Estimate is attributable to the same cause.

Southern Mahratta Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	EARNINGS—			
24,05	Coaching	23,84	25,81	25,76
43,95	Goods	42,02	46,56	46,34
—19	Miscellaneous and Suspense	1,14	1,13	2,00
67,81	TOTAL	67,00	73,50	74,10

209. Compared with the actuals of the previous year there was an increase in receipts of 6,29. The increase under *Coaching* was due to general development of 3rd class passenger traffic owing to improved train services and to traffic to and from the Indian National Congress and Exhibition held in Bombay; while that under *Goods* is attributable to large movements of grain and pulse and raw cotton and also to the gradual expansion of import traffic in kerosine oil and coal. The carriage of the large supplies of railway material for the famine feeder lines formed an additional source of revenue. The same causes generally accounted for the increase of 7,10 compared with the Budget Estimate.

South Indian Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	EARNINGS—			
64,56	Coaching	65,50	68,50	68,62
53,97	Goods	54,50	56,70	56,42
3,36	Miscellaneous and Suspense	2,00	2,30	2,58
1,21,89	TOTAL	1,22,00	1,27,50	1,27,62

210. Compared with the actuals of the previous year the receipts were better by 5,73 due to general development of traffic throughout the line. This development of traffic in excess of anticipations accounts also for the increase of 5,62 over the Budget Estimate.

Section H.—RAILWAYS—RECEIPTS—*continued.*

STATE RAILWAYS—IMPERIAL—*concluded.*

Burma Railways.

1903-4. Accounts. R		1904-5. Budget. R	1904-5. Revised. R	1904-5. Accounts. R
	EARNINGS—			
69,37	Coaching	67,50	69,70	70,03
69,12	Goods	70,00	79,00	79,58
2,58	Miscellaneous and Suspense	2,50	1,30	1,88
1,41,07	TOTAL	1,40,00	1,50,00	1,51,49

211. Compared with the actuals of the previous year, the receipts for 1904-5 show an improvement of 10,42 mainly under *Goods* due to a large increase in paddy traffic. The increase of 11,49 on the Budget Estimate was due to traffic having improved during the year beyond expectation.

Great Indian Peninsula Railway.

1903-4. Accounts. R		1904-5. Budget. R	1904-5. Revised. R	1904-5. Accounts. R
	EARNINGS—			
1,15,80	Coaching	1,10,90	1,23,40	1,28,45
3,37,08	Goods	3,50,30	3,64,00	3,68,27
5,64	Miscellaneous and Suspense	3,80	4,60	3,23
4,58,52	TOTAL	4,65,00	4,92,00	4,99,95

212. Compared with the actuals of the previous year the receipts show an improvement of 41,43. Under *Coaching* traffic there was an increase of 12,65 mainly in 3rd class traffic, while *Goods* traffic was better by 31,19 owing to bumper crops, favourable markets for Exports and a large local demand by mills for cotton. The increase of 34,95 on the Budget Estimate was due generally to the same causes.

Other State Railways—Imperial.

1903-4. Accounts. R	1904-5. Budget. R	1904-5. Revised. R	1904-5. Accounts. R
1,50,72	1,57,00	1,67,65	1,68,71

213. Compared with the actuals of the previous year there was a net increase in receipts of 17,99 made up of increases aggregating 20,68 and decreases 2,69. The principal increases were 1,55 on the Tinnevelly Quilon Railway consequent on additional mileage opened and development of traffic; 4,00 on the Assam Bengal Railway owing chiefly to expansion of traffic due to the opening of the Hill Section; 3,01 on the Guntakal-Mysore Frontier Railway due to adjustments on account of arrears of freight charges; and 9,87 on the North-East line mainly due to a large increase in grain traffic. The decrease of 2,68 in connection with the Brahmaputra-Sultanpur Railway was merely nominal being due to the amalgamation of the line with the E. B. S. Ry. from 1st April 1905. The actuals exceeded the Budget Estimate by 11,71, made up of increases to the extent of 16,62, of which the principal were 1,68 on the Bengal Central Ry. due to an underestimate of *Goods* traffic, 3,68 on the Guntakal-Mysore Frontier Ry. due to adjustments of arrears of freight charges and 9,41 on the North-East line due to a large increase in grain traffic; and of decreases to the extent of 4,91, of which the principal were 1,62 on the Assam-Bengal Ry. owing to an interruption of the regular service through the Hill Section from April to October 1904 and 2,58 on the Brahmaputra-Sultanpore Ry. owing to the purchase of this line by Government and its amalgamation with the Eastern Bengal State Railway not having been anticipated at the time the Budget Estimate was framed.

Section H.—RAILWAYS—RECEIPTS—*continued.*

STATE RAILWAYS—PROVINCIAL.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
89		85	72	76

214. These figures relate to the Jorhat State Railway.

STATE RAILWAYS—LOCAL.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
4,11		5,00	5,33	5,47

215. These figures relate to the Mayavaram-Mutupet Railway.

XXVII.—Guaranteed Companies—Net Traffic Receipts.

Accounts, 1903-4.			Guaranteed Railway Companies.	Budget, 1904-5.			Revised, 1904-5.			Accounts, 1904-5.			Guaranteed interest, 1904-05.	Percentage of working expenses on receipts.
Gross Receipts.	Working Expenses.	Net.		Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses	Net.		
R	R	R		R	R	R	R	R	R	R	R	R	R	
1,68,07	86,35	81,72	Bombay, Baroda and Central India	1,71,50	81,75	89,75	1,84,25	85,00	99,25	1,85,06	83,83	1,01,23	73,54	45·30
1,27,77	69,95	57,82	Madras . .	1,25,00	68,00	57,00	1,34,50	71,50	63,00	1,34,31	76,05	58,26	} 86,00	56·62
3,17	1,49	1,68	Ditto Extensions	3,00	1,50	1,50	3,80	2,00	1,80	3,76	2,03	1,73		53·99
2,99,01	1,57,79	1,41,22	TOTAL .	2,99,50	1,51,25	1,48,25	3,22,55	1,58,50	1,64,05	3,23,13	1,61,91	1,61,22	1,59,54	50·11
£	£	£		£	£	£	£	£	£	£	£	£	£	
1,093,4	1,051,9	941,5	Equivalent in Sterling.	1,996,7	1,008,4	988,3	2,150,3	1,056,7	1,093,6	2,154,2	1,079,4	1,074,8	1,063,6	

Gross Receipts.

216. The receipts of the B. B. and C. I. Ry. were better than those of the previous year by 16,99, due in the case of *Coaching* traffic to the celebration of a larger number of Hindu marriages, larger attendance at religious fairs and the travelling of visitors to the Industrial Exhibition at Bombay and in the case of *Goods* traffic to increased bookings of raw cotton, European piece goods, food grains and oil seeds. On the Madras Railway the increase of 6,54 was chiefly under *Goods* traffic and was due to larger movements of coal to meet increased demands for the Kolar Gold Fields and for the Cordite Factory at Coonoor and also to improved traffic in grain and pulse following on the failure of the North-East monsoon and the consequent rise in the price of grain. The same causes generally account for the increases on the Budget Estimate.

Working Expenses.

217. The working expenses of the B. B. and C. I. Railway were 2,52, less than those for the previous year due chiefly to the large increase in the earnings of the R. M. Railway which resulted in a smaller share of the combined expenses falling on the Company's line. The increase of 2,08 on the Budget Estimate was due to the heavier traffic worked and to an underestimate of the provision for locomotive and traffic expenses.—The increase of 6,10, on the Madras Railway compared with the actuals of the previous year was due to heavier renewals of permanent way and locomotive stock and to increased running expenses consequent on the heavier traffic worked. The increase of 8,05 on the Budget Estimate is attributable generally to the same causes.

Section H.—RAILWAYS—RECEIPTS—*concluded.*

XXVIII.—Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest).

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
2,47	Mysore Railway	3,69	3,16	2,89
2,42	Tinnevelly-Quilon Railway (Native State Section) . .	2,40	2,67	2,78
...	Ahmedabad-Dholka Railway	5	5	...
4,89	TOTAL INDIA .	6,14	5,88	5,67
£		£	£	£
32,6	Equivalent in Sterling	40,9	39,2	37,8
	ENGLAND—			
1,2	Rohilkhand-Kumaon Railway	1,0	1,8	1,7
6,0	Southern Punjab Railway	4,7	7,8	7,8
39,8	TOTAL	46,6	48,8	47,3

218. The credits under India represent the amounts recoverable from the Mysore and Travancore Durbars and from the Ahmedabad-Dholka Railway Company. The recovery from the Mysore Durbar is in settlement of the net charge for interest paid to the Southern Mahratta Railway Company in connection with the Mysore Railway. The details of the amounts are as follow:—

	MYSORE RAILWAY—			
7,18	Interest on Capital	7,20	7,20	7,18
8	*Less*—Charge for interest borne by Government for the unexpended balance of the Capital retained in its hands	1	4	4
7,10		7,19	7,16	7,14
4,63	Net receipts	3,50	4,00	4,25
2,47	Net charge for interest recoverable from the Mysore Durbar	3,69	3,16	2,89

The recovery from the Travancore Durbar is on account of:—

(i) interest on so much of the South Indian Railway debentures as has been raised for the Native State Section of the Tinnevelly-Quilon Railway, and

(ii) interest on Government advances, *i.e.*, on outlay in excess of the amount of debenture capital raised in respect of the section.

The recovery due from the Ahmedabad-Dholka Railway Company, represents interest and dividends on the shares aggregating R59,900 allotted to Government in respect of survey expenditure and the value of famine earthwork at normal rates, which is treated as a Government share in the undertaking. No recovery was made during the year under review.

219. The credits under England represent the amounts received from the Rohilkhand-Kumaon and Southern Punjab Railway Companies, in settlement of the Government share of the surplus profits of those Railways.

Section H.—RAILWAYS—EXPENSES.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	EXPENDITURE—	R	R	R
21,16,06	India	21,87,54	22,61,03	22,87,17
£		£	£	£
14,107,1	Equivalent in Sterling .	14,583,5	15,073,6	15,247,8
6,590,1	England . . .	6,678,1	6,669,2	6,669,2
20,697,2	TOTAL .	21,261,6	21,742,8	21,917,0

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	STATE RAILWAYS—	R	R	R
	India—			
15,56,72	Working Expenses . .	15,84,59	16,62,97	16,94,32
4,95,21	Interest on Debt . .	5,22,57	5,22,93	5,20,03
29,52	Interest on Advances .	32,68	32,79	32,76
4,28	Interest on Capital Deposits	7,30	4,84	4,50
20,85,73	TOTAL INDIA .	21,47,14	22,23,53	22,51,61
£		£	£	£
13,904,9	Equivalent in Sterling .	14,314,2	14,823,6	15,010,7
	England—			
1,140,4	Interest on Debt . .	1,140,8	1,141,5	1,141,5
3,004,6	Annuities . . .	3,008,5	3,009,3	3,009,3
218,9	Interest on Advances .	238,4	237,3	237,3
1,193,4	Interest on Capital Deposits	1,234,3	1,236,0	1,236,0
5,557,3	TOTAL ENGLAND .	5,622,0	5,624,1	5,624,1
19,462,2	TOTAL STATE RAILWAYS .	19,936,2	20,447,7	20,634,8
	GUARANTEED COMPANIES—			
R	India—	R	R	R
15,31	Surplus Profits, etc. . .	18,93	18,21	18,02
2,29	Interest	1,22	2,78	2,77
17,60	TOTAL INDIA .	20,15	20,99	20,79
£		£	£	£
117,3	Equivalent in Sterling .	134,3	139,9	138,6
	England—			
1,032,8	Interest	1,056,1	1,045,1	1,045,1
1,150,1	TOTAL GUARANTEED RAILWAYS	1,190,4	1,185,0	1,183,7
	SUBSIDIZED COMPANIES—			
R	India—	R	R	R
4,57	Land and Subsidy . .	11,55	8,87	7,53
£		£	£	£
30,5	Equivalent in Sterling .	77,0	59,2	50,2
R	MISCELLANEOUS RAILWAY	R	R	R
8,16	EXPENDITURE . .	8,70	7,64	7,24
£		£	£	£
54,4	Equivalent in Sterling .	58,0	50,9	48,3
20,697,2	GRAND TOTAL EXPENDITURE	21,261,6	21,742,8	21,917,0

Section H.—RAILWAYS—EXPENSES—*continued.*

38.—State Railways—Working Expenses.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
15,56,72	EXPENDITURE	15,84,59	16,62,97	16,94,32

220. The details of these amounts by individual railways are given on page 102. An explanation of the variations compared with the actuals of the previous year and the figures of the Budget Estimate is given below. Of the excess of 1,09,60 under *Imperial*, 80,86 has been sanctioned and 28,74 requires to be sanctioned. Under *Provincial* the excess of 7 in Assam has been sanctioned by the Local Government and under *Local* the excess of 6 has been sanctioned by the Madras Government.

STATE RAILWAYS—IMPERIAL.

East Indian Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	WORKING EXPENSES—			
56,25	Maintenance	60,04	58,84	63,88
78,10	Locomotive	77,97	75,76	74,77
16,88	Carriage and Wagon	17,83	19,89	20,20
51,61	Traffic	51,29	52,23	55,96
35,94	General, Miscellaneous and Suspense	34,75	38,78	39,06
2,38,78	TOTAL WORKING EXPENSES	2,41,88	2,45,50	2,53,87
23,49	Share of Surplus profits paid to the Company, and contribution to Provident Fund	23,12	26,50	27,31
2,62,27	TOTAL	2,65,00	2,72,00	2,81,18

221. Compared with the actuals of the previous year there was a net increase in working expenses of 15,09 due to increased expenditure on relaying of permanent way and on repairs and renewals of vehicles, the opening of new stations and block huts and the re-organization of the Traffic Department. There were also heavier payments for law charges and hire and demurrage. The increase of 11,99 on the Budget Estimate is attributable to the same causes.

Eastern Bengal Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	WORKING EXPENSES—			
23,62	Maintenance	25,60	24,00	24,00
28,94	Locomotive	23,91	22,10	21,61
9,00	Carriage and Wagon	10,36	13,58	12,78
20,92	Traffic	18,60	21,83	21,25
17,50	General, Miscellaneous and Suspense	18,78	20,41	19,41
99,98	TOTAL	97,25	1,01,92	99,05

222. Compared with the actuals of the previous year there was a decrease in working expenses of 93 made up chiefly of a decrease under Locomotive expenses of 7,33 due to smaller renewals of Locomotive engines, counterbalanced by increases,—under carriage and wagon expenses 3,78 due to larger repairs and renewals of vehicles, and under general, miscellaneous and suspense 1,91 due to the transfer to the line of two senior accounts officers, to increased rates of allowances granted to the Travelling Audit Staff and to large credits obtained in 1903-04 from the sale of refused consignments of jute and tea. The increase compared with the Budget Estimate followed on increased earnings.

Section H.—RAILWAYS—EXPENSES—*continued.*

STATE RAILWAYS—IMPERIAL—*concluded.*

Rajputana-Malwa Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	WORKING EXPENSES—			
24,53	Maintenance	24,50	21,20	21,72
40,27	Locomotive	43,50	45,00	46,14
15,65	Carriage and Wagon	14,50	14,00	15,07
17,31	Traffic	16,75	17,00	17,45
13,46	General, Miscellaneous and Suspense	15,75	15,80	16,29
1,11,22	TOTAL	1,15,00	1,13,00	1,16,67

223. The increase of 5,45 in working expenses, as compared with the actuals of the previous year is attributable directly to the increase in earnings and indirectly to the larger share of the combined expenses of the system falling on the Rajputana-Malwa Railway on account of increased receipts. The increase of 1,67 on the Budget Estimate is due to the same causes.

North-Western Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	WORKING EXPENSES—			
74,01	Maintenance	80,09	72,85	78,17
1,08,54	Locomotive	1,02,51	1,26,93	1,29,31
23,79	Carriage and Wagon	19,09	19,30	19,23
38,12	Traffic	34,95	42,48	41,91
20,53	General, Miscellaneous and Suspense	23,36	23,44	22,48
2,64,99	TOTAL	2,60,00	2,85,00	2,91,10

224. Compared with the actuals of the previous year there was an increase of 26,11 due to increased train mileage and heavier maintenance charges. The increase of 31,10 on the Budget Estimate was chiefly due to heavy running charges, etc., consequent on increased earnings.

Oudh and Rohilkhand Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	WORKING EXPENSES—			
19,46	Maintenance	19,03	19,45	22,28
21,45	Locomotive	21,61	25,06	25,38
6,43	Carriage and Wagon	7,82	9,03	9,15
13,46	Traffic	12,96	14,66	15,14
9,51	General, Miscellaneous and Suspense	8,58	9,80	9,79
70,31	TOTAL	70,00	78,00	81,74

225. The working expenses shew an increase of 11,43 on the actuals of the previous year due mainly to heavier expenditure on ballasting the line between Lucknow and Shahjahanpore, to rearrangement of the Locomotive and Carriage and Stores yards at Lucknow, to the remodelling of Fyzabad Station and to more extensive renewals of engines and vehicles. The excess of 11,74 on the Budget Estimate was due to the same causes.

Section H.—RAILWAYS—EXPENSES—*continued.*

STATE RAILWAYS—IMPERIAL—*concluded.*

Bengal-Nagpur Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	WORKING EXPENSES—			
20,99	Maintenance	20,25	21,50	22,17
25,27	Locomotive	26,00	29,20	29,29
6,04	Carriage and Wagon	6,75	8,00	8,09
15,19	Traffic	16,00	17,45	17,55
18,68	General, Miscellaneous and Suspense	21,00	18,85	20,00
86,17	TOTAL WORKING EXPENSES	90,00	95,00	97,10
4	Share of surplus profits paid to the Company and contribution to Provident Fund	...	...	...
86,21	TOTAL	90,00	95,00	97,10

226. The working expenses exceeded the actuals of the previous year by 10,93, due to increased traffic and the additional mileage worked over the Satpura Railway. The increase of 7,10 on the Budget Estimate is due generally to the same causes.

Bengal and North-Western and Tirhoot Railways.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised	1904-5. Accounts.
R		R	R	R
	WORKING EXPENSES—			
12,09	Maintenance	12,30	14,22	14,30
11,79	Locomotive	11,53	12,52	12,87
2,73	Carriage and Wagon	2,80	3,44	3,49
8,65	Traffic	8,67	9,37	9,58
11,79	General, Miscellaneous and Suspense	11,20	11,20	11,48
40,84	Share of net earnings paid to the Company and contribution to Provident Fund	40,00	44,25	49,56
87,89	TOTAL	86,50	95,00	1,01,28

227. Compared with the actuals of the previous year there was an increase of 13,39 partly under working expenses and partly in the Company's share of net earnings. The increase in the former was due to additional mileage worked, heavy repairs of damages caused by floods, rebuilding pin girder bridges and larger expenditure on maintenance and renewals of engines and vehicles, while the increase in the latter was due to the large improvement in net earnings during the year. The increase of 14,78 on the Budget Estimate is attributable to the same causes.

Indian Midland Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	WORKING EXPENSES—			
6,81	Maintenance	8,78	8,90	8,96
19,28	Locomotive	19,32	19,83	19,93
4,72	Carriage and Wagon	5,27	4,54	4,25
7,22	Traffic	7,14	7,25	7,28
5,95	General, Miscellaneous and Suspense	5,79	5,88	5,87
43,98		46,30	46,40	46,29
4,96	*Deduct*—Working expenses of Bhopal State Railway	*5,05*	*5,16*	*5,19*
39,02	Indian Midland Railway Proper	41,25	41,24	41,10
2	Share of Surplus Profits, etc., paid to the Company	...	...	...
39,04	TOTAL	41,25	41,24	41,10

228. Compared with the actuals of the previous year there was an increase of 2,08 following on increased receipts.

Section H.—RAILWAYS—EXPENSES—*continued.*

STATE RAILWAYS—IMPERIAL—*continued.*

Southern Mahratta Railway.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
R	WORKING EXPENSES—	R	R	R
9,52	Maintenance	12,15	12,32	12,01
14,56	Locomotive	15,18	16,06	16,05
4,04	Carriage and Wagon	4,21	4,36	4,33
6,24	Traffic	6,80	6,22	6,28
7,36	General, Miscellaneous and Suspense	7,66	6,79	6,87
41,72	TOTAL WORKING EXPENSES	46,00	45,75	45,54
6,37	Share of net earnings paid to the Company, and contribution to Provident Fund	5,00	6,75	6,75
48,09	TOTAL	51,00	52,50	52,29

229. Compared with the actuals of the previous year there was an increase of 3,82 in working expenses due partly to increased traffic and partly to heavier renewals of Permanent Way and Rolling Stock. The increase of 38 in the Company's share of net earnings was due to the more satisfactory results obtained. The decrease of 46 in working expenses as compared with the Budget Estimate is due principally to Traffic Expenses and General charges having fallen short of the estimate.

South Indian Railway.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
R	WORKING EXPENSES—	R	R	R
10,06	Maintenance	14,93	13,18	13,69
21,93	Locomotive	22,29	23,14	22,77
4,45	Carriage and Wagon	6,41	5,09	4,93
7,95	Traffic	9,19	9,31	9,26
7,85	General, Miscellaneous and Suspense	8,43	8,78	8,71
52,24	TOTAL WORKING EXPENSES	61,25	59,50	59,36
8,30	Share of surplus profits paid to the Company, and contribution to Provident Fund	6,25	7,50	7,64
60,54	TOTAL	67,50	67,00	67,00

230. Compared with the actuals of the previous year there was an increase in working expenses of 7,12. The increase occurred chiefly under Maintenance and Traffic Expenses and was due to the employment of additional staff consequent on the opening of new lines, and to the renewal of 22 miles of permanent way against 13 in the previous year. The decrease of 1,89 on the Budget Estimate was due mainly to the provision for renewals of wooden covered goods wagons not having been fully utilised.

Burma Railways.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
R	WORKING EXPENSES—	R	R	R
22,40	Maintenance	22,05	19,00	20,37
31,04	Locomotive	30,80	33,00	32,83
6,40	Carriage and Wagon	6,20	8,00	7,80
13,47	Traffic	13,45	13,75	13,87
11,54	General, Miscellaneous and Suspense	11,90	13,25	13,13
84,85	TOTAL WORKING EXPENSES	84,40	87,00	88,00
4,32	Share of surplus profits, etc.	4,60	6,00	5,93
89,17	TOTAL	89,00	93,00	93,93

231. The working expenses proper exceeded those of the previous year by 3,15 due partly to the heavier traffic worked and partly to larger renewals and repairs of locomotives and goods wagons. The excess of 3,60 over the Budget Estimate is attributable generally to the same causes.

P

Section H.—RAILWAYS—EXPENSES—*continued.*

STATE RAILWAYS—IMPERIAL—*concluded.*

Great Indian Peninsula Railway.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	WORKING EXPENSES—			
35,75	Maintenance	45,25	46,28	47,65
1,01,09	Locomotive	1,00,04	1,05,64	1,05,65
24,73	Carriage and Wagon	27,26	23,31	22,50
37,64	Traffic	36,25	38,49	38,48
31,97	General, Miscellaneous and Suspense	29,95	30,86	30,42
2,31,18	TOTAL WORKING EXPENSES	2,38,75	2,44,58	2,44,70
3,27	Share of Surplus profits, etc.	3,25	2,92	2,92
2,34,45	TOTAL	2,42,00	2,47,50	2,47,62

232. Compared with the actuals of the previous year there was an increase of 13,52 in working expenses proper due to increased receipts and to heavier expenditure under renewal of Permanent Way and repairs of bridges. The excess of 5,95 over the Budget Estimate is due to the heavier traffic worked and to larger expenditure on repairs and renewals of rolling Stock and Permanent Way than provided for.

Other State Railways—Imperial.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
95,90	Working Expenses	1,02,98	1,14,37	1,17,60
3,80	Share of surplus profits, etc.	3,51	3,81	2,93
99,70	TOTAL	1,06,49	1,18,18	1,20,53

233. Compared with the actuals of the previous year there was a net increase in working expenses of 21,70, made up of increases aggregating 23,36 and decreases 1,66. The principal increases were, 1,06 on the Tinnevelly-Quilon Railway following on increased earnings, 9,65 on the Assam-Bengal Railway due to the high cost of working the newly opened Hill Section, 2,07 on the Guntakal Mysore Frontier Railway due to heavier renewals of Permanent Way and Rolling Stock, and 8,32 on the North-East Line due partly to the heavier traffic worked and partly to expenditure on completing the repairs to engines provided for in the working contract. Compared with the Budget Estimate there was an increase of 14,62 made up of increases aggregating 16,99 and decreases 2,37. The principal increases were 3,46 on the Assam-Bengal Railway due mainly to no Budget provision having been made for damages done to earthwork and for renewal of sleepers on the Hill Section, 2,12 on the Guntakal-Mysore Frontier Railway due to heavier renewals of Permanent Way and Rolling Stock than anticipated and 9,54 on the North-East Line due mainly to the same causes as accounted for the increase on the actuals of the previous year.

STATE RAILWAYS—PROVINCIAL.

1903-4. Accounts.	1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	R	R	R
80	75	83	82

234. These figures relate to the Jorhat State Railway.

STATE RAILWAYS—LOCAL.

1903-4. Accounts.	1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	R	R	R
2,06	2,85	2,80	2,91

235. These figures relate to the Mayavaram-Mutupet Railway.

Section H.—RAILWAYS—EXPENSES—*continued.*

38.—State Railways.

Interest on Debt.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	INDIA.	R	R	R
4,95,21	INTEREST ON CAPITAL FOUND BY GOVERNMENT . .	5,22,57	5,22,93	5,20,03
£		£	£	£
3,301,4	Equivalent in Sterling .	3,483,8	3,486,2	3,466,8
	ENGLAND.			
	INTEREST ON OTHER CAPITAL—			
	East Indian Railway—			
64,6	Debenture Stock	64,6	64,6	64,6
	Stock issued in Redemption of Annuity and Debenture Stock—			
218,4	3½ per cent. Sterling Stock	215,7	215,7	215,7
7,2	3 per cent. Do.	7,2	7,2	7,2
	Eastern Bengal Railway—			
14,0	Debenture Stock	14,0	14,0	14,0
	3½ per cent. Stock issued in Redemption of Annuity and			
18,7	Debenture Stock	18,5	18,5	18,5
	Sind, Punjab and Delhi Railway—			
151,9	3½ per cent. Stock issued in Redemption of Annuity	150,2	150,2	150,2
	3 per cent. „ „ „ „ „ portion of			
—5	Annuity	—5	—5	—5
	Oudh and Rohilkhand Railway—			
	Stock issued for purchase of Railway and in Redemption of Debentures and Debenture Stock—			
—1,0	3½ per cent.	—1,1	—1,1	—1,1
310,0	3 „	310,0	310,0	310,0
10,9	2½ „	10,9	10,9	10,9
2,7	Sinking Fund	2,8	2,8	2,8
	South Indian Railway—			
19,1	Debenture Stock	19,1	19,1	19,1
7,6	2½ per cent. Stock issued in Redemption of Debentures .	7,6	7,6	7,6
	3 per cent Stock issued for purchase of Railway and			
119,9	in Redemption of Debentures	119,9	119,9	119,9
	Great Indian Peninsula Railway—			
45,1	3 per cent. Stock issued in Redemption of Debentures .	73,8	74,5	74,5
151,8	Debenture Stock and Debentures	128,1	128,1	128,1
1,140,4	TOTAL ENGLAND .	1,140,8	1,141,5	1,141,5
4,441,8	TOTAL INTEREST ON DEBT .	4,624,6	4,627,7	4,608,3

236. The charges approximate closely to the Budget Estimate, but exceed those of the previous year owing to the capital found by Government increasing year by year with the progress of construction.

Interest on Capital found by Government.

237. The following statement shows how the interest charged in the accounts of 1904-5 has been calculated :—

CAPITAL EXPENDITURE ON WHICH INTEREST IS CHARGEABLE.

	E. I. Ry. 4 per cent.	E. I. Ry. 3½ per cent.	E. B. Ry. 4 per cent.	E. B. Ry. 3½ per cent.	Other State Railways. 4 per cent.	Other State Railways. 3½ per cent.	TOTAL.
	R	R	R	R	R	R	R
Capital Expenditure at end of 1903-4 .	3,99,43	2,57,28	8,71,65	1,63,04	91,37,38	15,70,66	1,23,99,44
Debentures discharged	3,54,67	...	81,56	..	...	...	4,36,23
Capital Expenditure during 1904-5 . .	...	84,38	...	69,45	...	4,76,98	6,30,81
Capital Expenditure at end of 1904-5 .	7,54,10	3,41,66	9,53,21	2,32,49	91,37,38	20,47,64	1,34,66,48
INTEREST.							
Interest on Capital Account at beginning of the year	15,98	9,00	34,87	6,11	3,65,50	58,90	4,90,36
Interest on Debentures discharged . .	14,19	...	3,26	...	...	...	17,45
Half a year's interest on Capital spent during the year	...	1,48	...	1,30	...	8,94	11,72
TOTAL .	30,17	10,48	38,13	7,41	3,65,50	67,84	5,19,53
Add—½ per cent. on the Holkar Loan of a crore, which bears 4½ per cent. interest	...	...	...	...	50	...	50
TOTAL INTEREST CHARGED, 1904-5 .	30,17	10,48	38,13	7,41	3,66,00	67,84	5,20,03
	£	£	£	£	£	£	£
Equivalent in Sterling .	201,1	69,9	254,2	49,4	2,440,0	452,2	3,466,8
TOTAL FOR 1903-4 .	201,1	44,4	254,2	35,9	2,440,0	325,8	3,301,4

Section H.—RAILWAYS—EXPENSES—*continued.*

Annuities in Purchase of Railways (including Sinking Funds).

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
£	ENGLAND.	£	£	£
1,192,2	East Indian Railway	1,194,9	1,195,6	1,195,6
122,9	Eastern Bengal Railway	123,1	123,1	123,1
420,9	Sind, Punjab and Delhi Railway	421,9	422,0	422,0
1,268,6	Great Indian Peninsula Railway	1,268,6	1,268,6	1,268,6
3,004,6	TOTAL	3,008,5	3,009,3	3,009,3

Interest chargeable against Companies on advances.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
R	INDIA.	R	R	R
	Imperial—			
24,92	Bengal-Nagpur Railway	27,48	27,78	27,77
2,55	Indian Midland Railway	2,59	2,55	2,55
9	Bengal Centarl Railway	12	10	9
1,59	Lucknow-Bareilly Railway	1,74	1,74	1,74
...	Burma Railway Extensions	26	...	...
29,15	TOTAL	32,19	32,17	32,15
	Local—			
37	Mayavaram-Mutupet Railway	49	62	61
29,52	TOTAL INDIA	3 2,68	32,79	32,76
£		£	£	£
196,8	Equivalent in Sterling	217,8	218,6	218,5
	ENGLAND.			
...	Great Indian Peninsula	9,7	13,8	13,8
16,3	Bengal Central Railway	16,3	16,3	16,3
89,7	Bengal-Nagpur Railway	99,5	89,7	89,7
43,7	Indian Midland Railway	43,7	46,1	46,1
69,2	Southern Mahratta Railway	69,2	69,2	69,2
...	Bombay, Baroda and Central India	...	2,2	2,2
218,9	TOTAL ENGLAND	238,4	237,3	237,3
415,7	GRAND TOTAL	456,2	455,9	455,8

238. There are no important variations in the amounts under England, which represent the interest chargeable against the Companies on the advances made by the Secretary of State from funds raised under the provisions of the Oudh and Rohilkhand Railway Purchase Act. The figures under India represent interest on the expenditure incurred in India on the extensions of the Bengal-Nagpur and Indian Midland Railways, which is met from rupee advances; and interest on advances made to the Bengal Central and Rohilkhand-Kumaon Railway Companies, in excess of Capital raised. The amount shown against the Mayavaram-Mutupet Railway represents interest at 4°/o on the Government loan to the Tanjore District Board. The excess of 13 under Local has been sanctioned by the Madras Govern-

Section H.—RAILWAYS—EXPENSES—*continued.*

Interest on Capital Deposited by Companies.

1903-4. Accounts. R	INDIA.	1904-5. Budget. R	1904-5. Revised. R	1904-5. Accounts. R
	IMPERIAL—			
	INTEREST ON OVERDRAWN CAPITAL—			
80	Bengal-Nagpur Railway	2,00	1,00	65
12	Indian Midland Railway	1,00	35	32
35	Burma Railways	1,50	93	95
...	Southern Mahratta	1	...	...
1,27		4,51	2,28	1,92
	INTEREST ON SUBSCRIBED CAPITAL—			
82	Lucknow-Bareilly Railway	83	77	77
	Interest on Capital of Branch Line Companies—			
85	Hardwar-Dehra Railway	88	86	87
88	Brahmaputra-Sultanpur Railway	40	25	25
1,73		1,28	1,11	1,12
3,82	TOTAL IMPERIAL	6,62	4,16	3,81
	LOCAL—			
46	Mayavaram-Mutupet Railway *Interest on Subscribed Capital—*	46	46	47
...	Do. *Repayment of Govt. Loan*	22	22	22
46		68	68	69
4,28	TOTAL INDIA	7,30	4,84	4,50
£		£	£	£
28,6	EQUIVALENT IN STERLING	48,7	32,3	30,0
	ENGLAND.			
88,2	Assam-Bengal Railway	88,2	88,2	88,2
17,5	Bengal Central Railway	17,5	17,5	17,5
262,2	Bengal-Nagpur Railway	266,7	273,7	273,7
87,5	Burma Railways	87,5	87,5	87,5
218,2	Indian Midland Railway	219,8	218,6	218,6
207,6	Southern Mahratta Railway	208,1	208,2	208,2
65,0	South Indian Railway	72,9	65,0	65,0
170,0	East Indian Railway	196,3	200,0	200,0
77,2	Great Indian Peninsula Railway	77,3	77,3	77,3
1,193,4	TOTAL ENGLAND	1,234,3	1,236,0	1,236,0
1,222,0	GRAND TOTAL	1,283,0	1,268,3	1,266,0

239. The amounts shown against the Mayavaram-Mutupet Railway for interest on subscribed capital, represent interest on debentures, raised by the Tanjore District Board, for the construction of the Arantangi Extension, and payments to the sinking fund for the redemption of the debenture loan.

240. The excess of 1 under Local has been sanctioned by the Madras Government. The increases in England were due to additional capital raised.

39.—Guaranteed Companies—Surplus Profits, Land and Supervision.

1903-4. Accounts. R		1904-5. Budget. R	1904-5. Revised. R	1904-5. Accounts. R
	MOIETY OF SURPLUS PROFITS—			
15,28	Bombay, Baroda and Central India Railway	17,00	19,00	19,08
	LAND AND SUPERVISION—			
	India—Share of Office of Director of Railway Con-			
1,26	struction	1,26	1,26	1,26
80	Burma	83	80	81
67	Assam	65	60	59
1,79	Bengal	1,85	1,94	1,92
1,29	United Provinces of Agra and Oudh	1,27	1,33	1,30
1,95	Madras	1,90	1,56	1,42
4,14	Bombay	6,24	3,88	3,80
11,90		14,00	11,37	11,10
	Deduct—Amount recoverable from Companies on ac-			
11,87	count of Government supervision	*12,07*	*12,16*	*12,16*
3	NET LAND AND SUPERVISION	1,93	—79	—1,06
15,31	GRAND TOTAL	18,93	18,21	18,02
£		£	£	£
102,1	EQUIVALENT IN STERLING	126,2	121,4	120,1

Section H.—RAILWAYS—EXPENSES—*continued.*

39.—Guaranteed Companies—Surplus Profits, Land and Supervision—*concluded.*

Surplus Profits.

241. The increase of 3,80 in payments on account of the Company's share of surplus profits of the Bombay, Baroda and Central India Railway, compared with the actuals of the previous year, was due to the better results of working during the year 1904, compared with those of 1903.

Land and Supervision.

242. Compared with the actuals of the previous year there was a net decrease in the charges for land and supervision of 1,09. The principal decreases were 53 in the Madras Presidency, due to exceptionally large expenditure in the previous year, on the acquisition of land for the enlargement of the Madras Railway goods shed at Royapuram, and 34 in the Bombay Presidency, due partly to less land having been acquired than in the previous year, and partly to some awards not being paid by the revenue authorities before the close of the year. The lapse of 2,99 on the Budget Estimate was due mainly to decreases of 48 in the Madras Presidency, and 2,44 in the Bombay Presidency owing to land not having been acquired to the extent anticipated.

39.—Guaranteed Companies—Interest.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	INTEREST—	R	R	R
2,29	India	1,22	2,78	2,77
£		£	£	£
15,2	EQUIVALENT IN STERLING	8,1	18,5	18,5
1,032,8	England	1,056,1	1,045,1	1,045,1
1,048,0	TOTAL	1,064,2	1,063,6	1,063,6

243. The increase, compared with the actuals of the previous year, follows on the steady growth of capital. The decrease, compared with the Budget Estimate, is attributable to the Companies not having raised the further capital as early as anticipated. The excess of 1,55 under India requires the formal sanction of Government.

40.—Subsidized Companies—Land, Subsidy, and Interest.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	IMPERIAL—	R	R	R
2	Kalka-Simla Railway	...	8	2
1	Bengal-Dooars Railway	4	1	...
...	Amritsar-Patti Railway	40	...	...
...	Brahmaputra-Sultanpur Railway	1	...	...
1,09	Mayavaram-Mutupet Railway	...	...	...
...	Guntur-Repalli Railway	40	...	...
...	Ahmedabad-Dholka Railway	1	2	2
2	Mymensingh-Jamalpur Railway	1	3	...
2,36	Bengal and North-Western Railway	3,60	2,86	3,16
1	Delhi-Umballa-Kalka Railway	1	1	...
...	Dhone-Kurnool Railway	40	...	...
—1	Nilgiri Railway	...	—1	...
4	South Behar Railway	1	1	1
21	Southern Punjab Railway and Extensions	1,50	3,40	2,77
...	Rawalpindi-Murree Railway	50	...	...
...	Bezwada-Masulipatam Railway	50	...	...
...	Tapti Valley Railway	1	1	1
15	Hardwar-Dehra Railway	1	2	2
...	Pandharpur-Sangola Railway	5	—4	—4
60	Laksam-Noakhali Railway	...	6	4
...	Phiringipuram-Gurzala Railway	50	...	...
...	Rohilkhand-Kumaon Extensions	2,04	2,37	1.48
4,50	TOTAL IMPERIAL	10,00	8,83	7,49
	PROVINCIAL—			
2	Dibru-Sadiya Railway—(*Subsidy and Audit*)	12	...	...
..	Shadara-Saharanpur Tramway (*Land*)	1,40	...	...
5	Bengal Provincial Railway (*Land*)	3	4	4
7	TOTAL PROVINCIAL	1,55	4	4
4,57	GRAND TOTAL	11,55	8,87	7,53
£		£	£	£

Section H.—RAILWAYS—EXPENSES—*continued.*

40.—Subsidized Companies—Land, Subsidy, and Interest—*concluded.*

244. Compared with the actuals of the previous year there was a net increase of 2,96 in the payments for land and subsidy, made up of increases aggregating 4,88 and decreases 1,92. The principal increases were, 80 on the Bengal and North-Western Railway, and 2,56 on the Southern Punjab Railway Extensions, due to larger acquisition of land, and 1,48 on the Rohilkhand and Kumaon Extensions, due to the acquisition of land for these extensions in accordance with the terms of the contract; the principal decreases were, 1,09 on the Mayavaram Mutupet, and 56 on the Laksam-Noakhali Branch Railways, due to land acquisition for these lines having been completed. Compared with the Budget Estimate, the lapse of 2,51 under Imperial was due chiefly to the amounts provided for the Amritsar-Patti, Guntur Repalli, Dhone-Kurnool, Rawalpindi-Murree, Bezwada-Masulipatam and Phiringipuram-Gurzala Railways not having been utilised, and to smaller acquisition of land for the Bengal and North-Western and Rohilkhand and Kumaon Extensions Railways than provided for. The lapse of 1,51 under Provincial was due mainly to the provision for land for the Shahdara Saharanpur Tramway not having been utilised.

41.—Miscellaneous Railway Expenditure.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	IMPERIAL.			
65	Surplus Establishment and Miscellaneous Charges	30	60	55
2,00	Director of Railway Construction, Establishment, share of —	2,00	2,00	2,00
—15	Godhra-Baroda Chord Survey	...	...	...
...	Bara-Ajmer-Marwar Survey	...	2	1
1,02	Nagda-Bara-Muttra Survey	23	47	43
...	Raipur Vizianagram Railway (Land)	...	...	1
...	Chindwara-Nagpur Survey	30	...	...
—1	Nagpur-Brahmapuri Survey	...	...	...
...	Dhamtari-Jeypur Survey	30	...	...
...	Gondia-Chanda and Nagpur-Brahmapuri Survey	...	16	18
2	Bilaspur-Mungeli (Land)	...	...	...
46	Shahapur-Nagpur Survey	83	67	68
1	Khandwa-Akola-Basim (*Land*)	4	7	2
6	Gondia-Chanda Railway (setting out and demarcation of land)	...	...	...
12	Multai-Wardha Survey	...	...	...
...	Purulia Ranchi Survey	...	20	14
3	Warora-Chanda Survey	...	...	...
...	Bellarpur-Warangal Survey	71	43	44
49	Itarsi-Nagpur Survey	...	1	1
8	Chindwara Pench Valley Survey	...	—8	—8
...	Bhamo-Momein Survey	72	...	...
...	Moulmein-Amherst Survey	30	...	...
...	Pegu-Syriam Survey	40	20	20
...	Daga crossing to Naikban Survey	35	20	20
...	Kunlon-Mekong River Survey	62	...	...
3	Akhaura-Bhairab Bazar Survey	.	...	...
2	Tilagaon-Sylhet Survey	...	...	...
1	Assam Coal Survey	...	7	7
...	Lalgola-Gherriah Extension Survey	...	5	4
6	Sara-Serajganj Survey	6	4	3
28	Katihar-Malda Survey	19	...	...
2	Bhagirathi Bridge Survey	...	...	...
18	Barharwa-Azimgunj-Cutwa Survey	13	8	8
...	Serajgunj-Jagannathgunj Survey	...	8	6
56	Sara Bridge Survey	...	...	.
—15	E. I. Railway Grand Chord Survey	...	...	...
...	Additional borings at Asansol	...	—33	—33
2	Dichu River and Teesta Valley	...	2	2
...	Agra Chord Connection	...	...	4
...	Pertabganj-Beerpur Ghoraghat Survey	...	4	3
14	Burhwal-Sitapur Survey	...	...	1
6	Philibhit-Barmdeo Survey	...	...	...
8	Allahabad-Jaunpur Survey	—5	..	...
6,09	Carried over	7,43	5,00	4,84

Section H.—RAILWAYS—EXPENSES—*concluded.*

41.—Miscellaneous Railway Expenditure—*concluded.*

1903-4. Accounts. R		1904-5. Budget. R	1904-5. Revised. R	1904-5. Accounts. R
6,09	Brought forward	7,43	5,00	4,84
8	Lalkua-Kashipur Survey	...	...	...
—2	Oudh and Rohilkhand Railway Branch Surveys	...	4	4
13	Muttra-Aligarh Survey	3	5	5
3	Agra City Chord Survey	...	...	...
—2	Khurja-Hapur Survey	...	...	...
...	Ludwa Branch Survey	5	5	5
...	Kaithal-Patiala	1	.	...
...	Rohri-Reti-Doubling Survey	...	10	9
5	McLeodganj-Ferozepur Survey	...	...	...
...	Thal-Parachinar Survey	...	65	57
2	Frontier Railway Reserve Material	6	6	6
2	Shahdera-Lyallpur Survey	...	...	...
6	Boring over the Indus Bridge at Khusalgarh	...	1	1
2	Ludhiana-Dhuri-Jakhal (Land)	...	...	...
2	Lodhran-Mailsi Survey	...	1	1
...	Chuharkhana-Shorkot Survey	...	13	8
...	Shilman-Ghakke Road Survey	...	25	25
..	Doubling line between Madras Beach and Palaveram	...	2	...
37	Dindigul-Satyamangalam Survey	...	2	1
...	Pollachi-Kollengode Railway Traffic Survey	...	1	1
7	Coonoor-Ootacamund Survey	25	...	...
2	Pamban-Rameswaram Survey	...	...	...
9	Podanur-Palni Survey	4	14	13
...	Ramnad-Trichinopoly Survey	10	...	...
7	Marina Loop (S. I. Railway)	...	...	...
...	Jakhal-Hansi Survey	...	5	7
...	Land for second track between Kharwa and Sendra, R. M. Ry.	...	1	1
10	Viramgam-Malia Survey	...	3	2
2	Sion-Ballard Pier Survey	3	5	3
...	Pandarpur-Sangola Ry. (*Land*)	...	6	5
7,22	TOTAL IMPERIAL	8,00	6,74	6,38
	PROVINCIAL.			
	BURMA—			
..	Pyinmana-Magwe Survey	...	...	3
2	Southern Shan States Survey	...	...	...
83	Arakan Surveys	40	80	75
85	TOTAL PROVINCIAL	40	80	78
	LOCAL.			
	MADRAS—			
...	Cuddalore Vriddhachalam Survey	...	4	4
9	Tinnevelly-Tiruchendur Survey	1	2	1
...	Mayavaram Mutupet Extensions Survey	29	4	3
9	TOTAL LOCAL	30	10	8
8,16	GRAND TOTAL	8,70	7,64	7,24
£ 54,4	EQUIVALENT IN STERLING	£ 58,0	£ 50,9	£ 48,3

245. The total outlay under Imperial is less than that of the previous year by 84. No useful comparison can be made between the outlay of the two years by individual projects, as surveys are being completed and new surveys are being started every year. The excesses of 38 on the Burma Surveys and 4 on the Cuddalore Vriddhachalam Survey, as compared with the Budget Estimate, have been sanctioned by the respective Local Governments.

Section J.—IRRIGATION.

246. The following is a general summary of the results under the head Irrigation :—

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	*Major Works*—	R	R	R
2,88,00	Direct Receipts	2,87,25	2,97,52	2,99,15
1,25,57	Land Revenue due to Irrigation	1,32,67	1,29,05	1,33,99
4,13,57	TOTAL RECEIPTS	4,19,92	4,26,57	4,33,14
1,21,61	Working Expenses	1,23,18	1,31,01	1,31,29
1,49,14	Interest	1,53,52	1,52,38	1,52,28
2,70,75	TOTAL EXPENDITURE	2,76,70	2,83,39	2,83,57
1,42,82	Net Receipts (Major Works)	1,43,22	1,43,18	1,49,57
	Minor Works and Navigation—			
23,19	Receipts (excluding Land Revenue)	24,53	28,11	27,52
1,31,25	Expenditure	1,29,47	1,38,31	1,34,38
1,08,06	Net Expenditure (Minor Works)	1,04,94	1,10,20	1,06,86
34,76	Net Revenue (Irrigation)	38,28	32,98	42,71

247. The figures in the above summary, converted at the rate of R15 = £1, are shown below :—

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
£		£	£	£
	Major Works—			
1,920,0	Direct Receipts	1,915,0	1,983,5	1,994,3
837,2	Land Revenue due to Irrigation	884,5	860,3	893,3
2,757,2	TOTAL RECEIPTS	2,799,5	2,843,8	2,887,6
810,8	Working Expenses	821,2	873,4	875,3
994,2	Interest	1,023,5	1,015,9	1,015,2
1,805,0	TOTAL EXPENDITURE	1,844,7	1,889,3	1,890,5
952,2	Net Receipts (Major Works)	954,8	954,5	997,1
	Minor Works and Navigation—			
154,6	Receipts (excluding Land Revenue)	163,5	187,4	183,5
875,0	Expenditure	863,2	922,0	895,9
720,4	Net Expenditure (Minor Works)	699,7	734,6	712,4
231,8	Net Revenue (Irrigation)	255,1	219,9	284,7

Section J.—IRRIGATION—RECEIPTS.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	RECEIPTS.	R	R	R
4,36,76	India (Rupee figures) . .	4,44,45	4,54,68	4,60,66
£		£	£	£
2,911,8	Equivalent in Sterling . .	2,963,0	3,031,2	3,071,1

248. The increase, as compared with the actuals of the previous year, and the Budget Estimate, was due to the development of irrigation from the Canals in the Punjab, the Sone canals in Bengal, and the Lower Ganges canal in the United Provinces; also to the introduction, in Madras, of re-settlement rates on the Kistna project, and, in the Punjab, of water rates on the Sutlej and Muzaffargarh Inundation canal systems.

XXIX and 42.—Major Works.

Direct Receipts and Working Expenses.

Accounts, 1903-4. Gross Revenue.	Accounts, 1903-4. Working Expenses.	Accounts, 1903-4. Net Revenue.	Irrigation Works and Canals.	Budget, 1904-5. Gross Revenue.	Budget, 1904-5. Working Expenses.	Budget, 1904-5. Net Revenue.	Revised, 1904-5. Gross Revenue.	Revised, 1904-5. Working Expenses.	Revised, 1904-5. Net Revenue.	Accounts, 1904-5. Gross Revenue.	Accounts, 1904-5. Working Expenses.	Accounts, 1904-5. Net Revenue.
R	R	R	IMPERIAL.	R	R	R	R	R	R	R	R	R
			Burma—									
79	92	—13	Mandalay Canal . . .	1,80	1,00	80	2,05	90	1,15	71	75	—4
26,14	1,08	25,06	United Provinces . . .	80	1,00	—20	1,73	1,30	43	1,73	1 25	48
			Punjab—									
17,04	8,43	8,61	Western Jumna Canal . .	16,00	8,21	7,79	19,10	9,01	10,09	19,23	9,30	9,93
33,03	9,95	23,08	Bari Doab Canal . . .	31,50	9,97	21,53	32,75	11,20	21,55	33,36	11,29	22,07
27,42	8,47	18,95	Sirhind Canal . . .	24,00	7,86	16,14	26,52	9,20	17,32	26,85	9,19	17,66
69,37	16,74	52,63	Chenab Canal . . .	70,00	14,83	55,17	69,75	17,08	52,67	69,76	16,96	52,80
11,02	10,37	65	Other Projects . . .	16,20	10,09	6,11	13,09	11,57	1,52	13,31	12,05	1,26
9,86	4	9,82	Civil Officers	10,00	4	9,96	11,68	4	11,64	11,74	4	11,70
1,67,74	54,00	1,13,74	TOTAL .	1,67,70	51,00	1,16,70	1,72,89	58,10	1,14,79	1,74,25	58,83	1,15,42
5,11	98	4,13	North-West Frontier Province .	4,90	65	4,25	4,90	1,15	3,75	4,83	1,18	3,65
			Madras—									
1,08	6,08	—5,00	Godavari Delta . . .	1,05	6,67	—5,62	99	6,85	—5,86	1,11	6,97	—5,86
86	6,42	—5,56	Kistna Delta . . .	75	5,63	—4,88	78	6,98	—6,20	70	7,34	—6,64
1,85	3,93	—2,08	Other Projects . . .	1,98	4,05	—2,07	1,93	3,83	—1,90	1,78	3,80	—2 02
3,79	16,43	—12,64	TOTAL .	3,78	16,35	—12,57	3,70	17,66	—13,96	3,59	18,11	—14,52
9,81	8,39	1,42	Bombay	10,50	10,50	...	10,50	11,00	—50	9,37	10,61	—1,24
...	...	...	Reserve	...	1,50	—1,50	...	...	...	...	...	...
2,13,38	81,80	1,31,58	TOTAL IMPERIAL .	1,89,48	82,00	1,07,48	1,95,77	90,11	1,05,66	1,94,48	90,73	1,03,75
			PROVINCIAL.									
			Bengal—									
13,28	4,94	8,34	Sone Canals	12,27	5,86	6,41	13,45	5,00	8,45	14 06	4,91	9,15
6,93	5,23	1,70	Other Canals . . .	6,50	5,88	62	6,55	5,20	1,35	6,49	4,97	1,43
20,21	10,17	10,04	TOTAL .	18,77	11,74	7,03	20,00	10,20	9,80	20,46	9,88	10,58
			United Provinces—									
32,66	10,01	22,65	Ganges Canal . . .	32,44	10,33	22,11	30,98	10,32	20,66	32,18	10,41	21,77
...	...	...	Mát Branch	...	48	—48	1,90	1,08	82	1,95	1,34	61
21,58	11,35	10,23	Lower Ganges Canal . .	20,73	10,67	10,06	22,26	10,84	11,42	23,26	10,19	13,07
7,19	2,61	4,58	Agra Canal	7,18	2,28	4,90	7,90	2,44	5,46	7,62	2,74	4,88
11,89	4,33	7,56	Eastern Jumna Canal . .	13,30	4,10	9,20	12,78	4,45	8,33	12,98	4,43	8,55
2,46	1,34	1,12	Fatehpur Branch . . .	1,95	1,23	72	2,78	1,28	1,50	2,83	1,28	1,55
...	...	...	Sarda Ganges Survey* . .	...	12	—12	...	..	...	...	...	...
3,34	...	3,34	Civil Officers . . .	3,40	23	3,17	3,15	29	2,86	3,39	29	3,10
79,12	29,64	49,48		79,00	29,44	49,56	81,75	30,70	51,05	84,21	30,68	53,53
24,71	...	24,71	*Deduct*—Amount transferred to Imperial . .	...	...	...	...	...	...	...	...	...
54,41	29,64	24,77	TOTAL .	79,00	29,44	49,56	81,75	30,70	51,05	84,21	30,68	53,53
74,62	39,81	34,81	TOTAL PROVINCIAL .	97,77	41,18	56,59	1,01,75	40,90	60,85	1,04,67	40,56	64,11
2,88,00	1,21,61	1,66,39	GRAND TOTAL .	2,87,25	1,23,18	1,64,07	2,97,52	1,31,01	1,66,51	2,99,15	1,31,29	1,67,86
£	£	£		£	£	£	£	£	£	£	£	£

Section J.—IRRIGATION—RECEIPTS—*concluded.*

Direct Receipts—Imperial Works.

249. As compared with the Budget Estimate, the actuals for the year were better by 5,00, the increase being due to the development of irrigation from the canals in the Punjab. As compared with the previous year, there was a falling off of 18,90, which was chiefly due to the provincialisation of the receipts in the United Provinces from 1st April 1904.

Direct Receipts—Provincial Works.

250. The actuals for 1904-05 were better than the Budget Estimate and the receipts of the prevoius year by 6,90 and 30,05, respectively, the increase being due to better receipts from the Sone Canal in Bengal, and the Lower Ganges Canal in the United Provinces, and to the provincialisation of the receipts in the United Provinces from 1st April 1904.

XXIX.—Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
14	Burma	10	17	19
14,13	United Provinces	13,52	14,14	14,64
18,19	Punjab	17,83	17,76	22,10
55	North-West Frontier Province	45	50	51
73,97	Madras	78,27	73,31	79,07
18,59	Bombay	22,50	23,17	17,48
1,25,57	TOTAL INDIA	1,32,67	1,29,05	1,33,99
£		£	£	£
837,2	" " Equivalent in Sterling	884,5	860,3	893,3

251. The actuals of the year exceeded those of the previous year by 8,42, the increase being due to the extension of irrigation in the Punjab, and to the introduction of re-settlement rates on the Kistna Project in Madras. Compared with the Budget Estimate there was an increase of 1,32 due chiefly to the extension of irrigation in the Punjab.

XXX.—Minor Works and Navigation.

1903-4. Accounts. A	1903-4. Accounts. B		1904-5. Budget. A	Budget. B	1904-5. Revised. A	Revised. B	1904-5. Accounts. A	Accounts. B
R	R		R	R	R	R	R	R
57	...	India	74	...	79	...	84	...
...	...	Central Provinces	...	1	...	1	...	2
...	1,19	Burma	...	1,30	...	1,35	...	1,34
...	7,23	Bengal	...	6,83	...	8,66	...	8,64
...	2,23	United Provinces	...	2,20	...	2,30	...	2,55
5,56	89	Punjab	6,83	93	7,62	95	7,39	92
1,19	14	North-West Frontier Province	1,39	14	1,61	13	1,25	12
...	1,55	Madras	...	1,36	...	1,68	...	1,68
2,16	48	Bombay	2,35	45	2,61	40	2,43	34
9,48	13,71	TOTAL	11,31	13,22	12,63	15,48	11,91	15,61
23,19		TOTAL INDIA	24,53		28,11		27,52	
£			£		£		£	
154,6		Equivalent in Sterling	163,5		187,4		183,5	

A.—Imperial. B.—Provincial and Local.

Imperial Works.

252. The actuals were in excess of those of the previous year by 2,43, and the increase was due mainly to the introduction of water rates on the Sutlej and Muzaffargarh Inundation canal systems in the Punjab. Compared with the Budget Estimate, there was an increase of 60.

Provincial and Local Works.

253. The actuals of the year were in excess of the Budget Estimate and those of the previous year by 2,39 and 1,90, respectively, and are the net result of several increases and decreases due to various causes, the principal improvement occurring in Bengal, due to increased traffic on the Calcutta and Eastern Canals.

Section J.—IRRIGATION—EXPENDITURE.

1903-4. Accounts.		1904-5. Budget	Revised.	Accounts.
R	EXPENDITURE—	R	R	R
4,01,68	India (Rupee figures) . .	4,05,92	4,21,37	4,17,65
£		£	£	£
2,677,8	Equivalent in Sterling . .	2,706,2	2,809,1	2,784,4
2,2	England	1,7	2,2	2,0
2,680,0	TOTAL .	2,707,9	2,811,3	2,786,4

254. The increase of £106,4 or R15,96 and £78,5 or R11,78 in the expenditure during 1904-05, over that of the previous year and the Budget Estimate, respectively, was due to heavier maintenance charges on canals in the Punjab, Madras, and Bombay, and on works in Bengal and Madras.

42.—Major Works—Working Expenses.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
R		R	R	R
81,80	Imperial Works	82,00	90,11	90,73
39,81	Provincial Works	41,18	40,90	40,56
1,21,61	TOTAL INDIA .	1,23,18	1,31,01	1,31,29
£		£	£	£
810,8	Equivalent in Sterling .	821,2	873,4	875,3

(For details see page 122.)

Imperial Works.

255. The expenditure in 1904-05 was more than that in the previous year by R8,93. The increase was due to heavier charges for maintenance of canals in the Punjab, Madras, and Bombay. The actuals also exceeded the Budget Estimate by 8,73, the increase being due to the same causes. Additional grants to the extent of R8,11 were sanctioned by the Government of India.

Provincial Works.

256. The increase of 75 as compared with the actuals of the previous year occurred chiefly in the United Provinces, due to maintenance charges on the Mat Branch of the Ganges Canal, which was opened for irrigation during the year. Compared with the Budget Estimate there was a decrease of 62.

Section J.—IRRIGATION—EXPENDITURE—*concluded.*

42.—Major Works—Interest on debt.

1903-4. Accounts. R		1904-5. Budget. R	1904-5. Revised. R	1904-5. Accounts. R
	Imperial.			
91,86	India	95,52	94,56	94,49
	Provincial.			
24,53	Bengal	24,52	24,52	24,52
32,75	United Provinces	33,48	33,30	33,27
1,49,14	TOTAL INDIA	1,53,52	1,52,38	1,52,28
£		£	£	£
994,2	Equivalent in Sterling	1,023,5	1,015,9	1,015,2

257. The following statement shows how the interest charged during the year was calculated:—

CAPITAL EXPENDITURE.

	R	R
Capital expenditure at end of 1899-1900	...	34,24,37
Capital expenditure during 1900-1 1901-2, 1902-3, and 1903-4	...	3,70,07
Capital expenditure during 1904-5—		
35.—Protective Works	21,32	...
43.—Minor Works and Navigation	82	...
49.—Capital expenditure not charged to Revenue	54,18	...
		76,32
		38,70,76

INTEREST.

Interest at 4 per cent. on Capital outlay to end of 1899-1900	1,36,97
Interest at 3¾ per cent. on Capital outlay during 1900-1, 1901-2, 1902-3 and 1903-4	13,88
Interest at 3¾ per cent. on half Capital spent during the year	1,43
TOTAL	1,52,28
	£
Equivalent in Sterling	1,015,2

43.—Minor Works and Navigation.

1903-4. Accounts. A R	1903-4. Accounts. B R		1904-5. Budget. A R	1904-5. Budget. B R	1904-5. Revised. A R	1904-5. Revised. B R	1904-5. Accounts. A R	1904-5. Accounts. B R
2,01	...	India	2,61	...	1,41	...	1,19	...
...	2,75	Central Provinces	...	3,00	...	3,00	...	2,73
...	15,75	Burma	...	16,83	...	16,62	..	14,92
...	17,68	Bengal	...	13,87	...	18,21	...	16,94
...	4,84	United Provinces	...	5,05	...	5,54	...	5,53
9,11	84	Punjab	10,55	79	11,23	1,03	10,99	94
1,10	3	N.-W. Frontier Province	3,12	6	2,06	6	1,92	6
...	45,83	Madras	...	41,91	...	48,20	...	48,07
30,86	13	Bombay	31,28	15	30,50	12	30,68	11
43,08	87,85		47,56	81,66	45,20	92,78	44,78	89,30
1,30,93		TOTAL INDIA	1,29,22		1,37,98		1,34,08	
£			£		£		£	
872,8		Equivalent in Sterling	861,5		919,8		893,9	
2,2		ENGLAND	1,7		2,2		2,0	
875,0		GRAND TOTAL	863,2		922,0		895,9	

A. Imperial. B. Provincial and Local.

Imperial, Provincial, and Local Works.

258. The actuals of 1904-05 exceeded those of the previous year by 3,15. The increase was due chiefly to larger outlay on works in Madras and in the Punjab. The increase of 4,86 as compared with the Budget Estimate occurred mainly in Bengal and Madras and was due to larger expenditure on works. The excess 7,64 under Provincial has been sanctioned.

Section K.—OTHER PUBLIC WORKS—RECEIPTS.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	RECEIPTS :—	R	R	R
79,40	India (Rupee figures) .	68,04	76,63	76,85
£		£	£	£
529,3	Equivalent in Sterling .	453,6	510,9	512,3
26,2	England . .	26,8	24,3	26,3
555,5	TOTAL .	480,4	535,2	538,6

259. The receipts for 1904-05 were less than those of the previous year by £16,9 or R2,53, the decrease occurring chiefly in Burma, Bengal and Bombay, and being due to exceptional credits having been included in the figures of the previous year. As compared with the Budget Estimate the actual receipts were better by £58,2 or R8,73, due to increased revenue from ferry tolls, sales of land and buildings, and miscellaneous receipts in Bengal, the Punjab, and Madras.

XXXI.—Military Works.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
5,47	India	4,58	5,56	5,69
96	Burma	95	95	88
6	Assam	6	6	6
4	Bengal	1	2	2
6	United Provinces	1	1	1
1	Punjab	...	2	2
6	Madras	4	5	4
10	Bombay	9	10	10
6,76	TOTAL .	5,74	6,77	6,82
£		£	£	£
45,1	Equivalent in Sterling .	38,3	45,1	45,5

260. The actuals of the year exceeded the Budget Estimate by 1,08 which occurred mainly in the Military Works Services, and was due to the realisation of certain items of revenue not anticipated when the estimate was prepared.

XXXII.—Civil Works.

1903-4. Accounts. A Deptl.	1903-4. Accounts. B Civil.		1904-5. Budget. A Deptl.	1904-5. Budget. B Civil.	1904-5. Revised. A Deptl.	1904-5. Revised. B Civil.	1904-5. Accounts. A Deptl.	1904-5. Accounts. B Civil.
R	R		R	R	R	R	R	R
		IMPERIAL.						
68	13	India	59	7	62	7	58	8
11	...	Berar	10	...	10	...	21	...
...	...	Bengal	1	...	16	...	22	...
67	...	Punjab	50	...	55	...	49	...
13	1,04	N.-W. Frontier Province . .	20	1,00	20	1,08	21	1,09
1,59	1,17	TOTAL .	1,40	1,07	1,63	1,15	1,71	1,17
		PROVINCIAL.						
75	1	Central Provinces	62	1	87	1	94	1
4,37	4	Burma	3,10	4	3,00	5	2,83	4
59	49	Assam	50	44	60	52	63	47
5,42	2,50	Bengal	2,00	2,59	3,57	2,40	3,89	2,49
2,95	39	United Provinces	2,30	41	2,62	41	2,80	41
75	2,38	Punjab	65	2,09	75	3,00	84	2,94
1,66	11	Madras	1,80	9	1,70	11	1,61	11
8,93	8	Bombay	6,29	7	6,64	7	6,46	7
25,42	6,00	TOTAL . . .	17,26	5,74	19,75	6,57	20,00	6,54

Section K.—OTHER PUBLIC WORKS—RECEIPTS—*concluded*

XXXII.—Civil Works—*concluded.*

1903-4. Accounts. A Deptl.	1903-4. Accounts. B Civil.		1904-5. Budget. A Deptl.	1904-5. Budget. B Civil.	1904-5. Revised. A Deptl.	1904-5. Revised. B Civil.	1904-5. Accounts. A Deptl.	1904-5. Accounts. B Civil.
R	R		R	R	R	R	R	R
		INCORPORATED LOCAL—						
...	29	India	...	25	...	25	...	23
...	44	Central Provinces	...	45	...	57	...	58
12	4	Berar	5	3	8	2	11	2
...	2,09	Burma	1	1,96	4	2,31	2	2,23
3	1,04	Assam	1	1,05	1	1,00	2	1,05
...	6,23	Bengal	...	6,27	...	6,50	...	6,59
34	6,01	United Provinces	30	5,72	40	5,85	36	5,84
...	3,35	Punjab	...	3,01	...	4,14	...	4,04
...	7	N.-W. Frontier Province	...	9	...	8	...	7
13	13,04	Madras	10	12,33	10	13,99	9	13,88
...	5,24	Bombay	...	5,20	...	5,42	...	5,48
62	37,84	TOTAL	47	36,36	63	40,13	60	40,01
72,64		TOTAL INDIA	62,30		69,86		70,03	
£ 484,2		Equivalent in Sterling	£ 415,3		£ 465,8		£ 466,8	
		ENGLAND—						
26,2		Royal Indian Civil Engineering College, Cooper's Hill—Fees from Students, etc.	26,8		24,3		26,3	
510,4		GRAND TOTAL	442,1		490,1		493,1	

A.—Public Works in charge of Departmental Officers. B.—Public Works in charge of Civil Officers.

Imperial Works.

261. The revenue realised by Departmental Officers exceeded that of the previous year and the Budget Estimate, the increase being due to the credit to this head, under the terms of the new Provincial Settlement with Bengal, of the revenue of certain buildings which was originally classed as Provincial.

Provincial Works.

262. As compared with that of the previous year there was a falling off of revenue (5,42) realised by Departmental Officers, the decrease being mainly due to exceptional credits in the previous year from sales of buildings in Bengal, Burma, and Bombay. The actuals were in excess of the Budget Estimate by 2,74, the increase being due to better realisations in Bengal.

Local Works.

263. The revenue realised by Civil Officers exceeded that of the previous year and the Budget Estimate by 2,17 and 3,65, respectively. The increase was due to better receipts from ferry tolls, sales of land and buildings, and miscellaneous receipts in Bengal, the Punjab, and Madras.

Section K.—OTHER PUBLIC WORKS—EXPENDITURE.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	EXPENDITURE :—	R	R	R
8,23,79	India (Rupee figures)	9,02,11	8,51,43	8,45,45
£		£	£	£
5,491,9	Equivalent in Sterling	6,014,1	5,676,2	5,636,4
145,0	England	108,5	128,6	123,5
5,636,9	TOTAL	6,122,6	5,804,8	5,759,9

264. The expenditure in this section exceeded that of the previous year by £123,0 or R18,45 the increase being due to a larger programme of Civil works being carried out during the year under review. As compared with the budget estimate the actuals fell short by £362,7 or R54,41 due chiefly to the non-utilisation of special grants given to Local Governments.

44.—Military Works.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
1,35,09	India	1,42,56	1,26,67	1,27,00
13	Central Provinces	8	14	10
2	Berar	5	5	5
6,48	Burma	8,25	5,96	5,63
88	Assam	84	79	74
73	Bengal	59	89	76
33	United Provinces	25	54	46
56	Punjab	55	1,90	1,75
79	Madras	77	1,04	95
2,24	Bombay	1,90	2,02	2,02
1,47,25	TOTAL INDIA	1,55,84	1,40,00	1,39,46
£		£	£	£
981,7	EQUIVALENT IN STERLING	1,038,9	933,3	929,8
53,0	ENGLAND	17,7	52,0	49,6
1,034,7	GRAND TOTAL	1,056,6	985,3	979,4

265. The actual expenditure in India during 1904-05 fell short by 7,79 of that of the previous year, due to a smaller outlay on large special works in progress in the previous year drawing to completion. As compared with the Budget Estimate there was a lapse of £77,2 or R11,58 due to grants not being fully utilised and to a transfer of R2,19 to "45.—Civil Works, Imperial," for maintenance of certain defence works and roads in the N.-W. F. Province.

44.—Military Works.—(Reorganisation).

1903-04. Accounts.		1904-05. Budget.	1904-05. Revised.	1904-05. Accounts.
R		R	R	R
...	India (General)	...	34	33
£		£	£	£
...	Equivalent in Sterling	...	2,3	2,2
...	England	...	...	...
...	GRAND TOTAL	...	2,3	2,2

266. A new head of account, introduced for the first time this year, and under which there was a small outlay of 33, which is covered by sanction.

Section K.—OTHER PUBLIC WORKS—EXPENDITURE—*continued.*

45.—Civil Works.

		India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
		R	R	R	R	R	R	R	R	R	R	R	R
IMPERIAL.													
Departmental	Accounts. 1903-4	17,37	78	6,09	...	37	14,84	5,40	11,96	21,11	66	6,05	84,63
	Budget. 1904-5	29,12	17	8,13	...	24	14,97	6,75	5,86	21,07	45	6,06	92,82
	Revised. 1904-5	20,12	60	6,50	...	33	18,50	7,00	10,00	21,00	3,00	6,98	94,03
	Accounts. 1904-5	19,62	56	6,69	13	35	26,25	7,05	9,24	21,65	2,79	6,76	1,01,09
Civil Officers	Accounts. 1903-4	1,59	...	...	...	...	1	...	...	26	...	...	1,86
	Budget. 1904-5	4,22	...	...	...	...	5	...	...	28	...	...	4,55
	Revised. 1904-5	2,71	...	...	...	...	97	...	...	28	...	...	3,96
	Accounts. 1904-5	2,36	...	...	...	...	73	...	...	25	...	...	3,34
Total Imperial	Accounts. 1903-4	18,96	78	6,09	...	37	14,85	5,40	11,96	21,37	66	6,05	86,49
	Budget. 1904-5	33,34	17	8,13	...	24	15,02	6,75	5,86	21,35	45	6,06	97,37
	Revised. 1904-5	22,83	60	6,50	...	33	19,47	7,00	10,00	21,28	3,00	6,98	97,99
	Accounts. 1904-5	21,98	56	6,69	13	35	26,98	7,05	9,24	21,90	2,79	6,76	1,04,43
PROVINCIAL.													
Departmental	Accounts. 1903-4	...	27,77	...	96,05	24,53	74,39	46,64	42,99	...	30,80	48,40	3,91,57
	Budget. 1904-5	...	36,23	...	97,00	23,95	54,70	61,51	60,76	...	45,04	48,36	4,27,55
	Revised. 1904-5	...	34,00	...	97,00	22,50	59,39	58,54	42,55	...	33,00	45,65	3,92,63
	Accounts. 1904-5	...	33,35	...	95,00	22,57	58,38	57,61	41,05	...	33,12	45,49	3,86,57
Civil Officers	Accounts. 1903-4	...	23	...	16	32	1,66	3,53	86	...	1,84	14	8,74
	Budget. 1904-5	...	6	...	16	21	10,50	72	1,24	...	68	14	13,71
	Revised. 1904-5	...	40	...	19	32	2,85	4,53	1,00	...	8,81	64	18,74
	Accounts. 1904-5	...	37	...	20	35	2,19	4,55	98	...	8,83	54	18,01
Total Provincial	Accounts. 1903-4	...	28,00	...	96,21	24,85	76,05	50,17	43,85	...	32,64	48,54	4,00,31
	Budget. 1904-5	...	36,29	...	97,16	24,16	65,20	62,23	62,00	...	45,72	48,50	4,41,26
	Revised. 1904-5	...	34.40	...	97,19	22,82	62,24	63,07	43,55	...	41,81	46,29	4.11,37
	Accounts. 1904-5	...	33,72	...	95,20	22,92	60,57	62,16	42,03	...	41,95	46,03	4,04,58
LOCAL.													
Departmental	Accounts. 1903-4	65	9	2,63	6,34	0,09	...	24,36	98	...	41	11,29	52,84
	Budget. 1904-5	72	...	5,50	6,32	7,71	...	23,35	2,84	...	35	9,55	56,34
	Revised. 1904-5	72	2	3,00	6,40	7,45	...	25.82	1,90	...	56	12,25	58,12
	Accounts. 1904-5	65	1	3,84	6,58	6,24	...	25,05	1,94	...	57	11,76	56,64
Civil Officers	Accounts. 1903-4	12	1,39	11	6,41	3	50,75	7,62	8,06	66	49,91	11,84	1,36,90
	Budget. 1904-5	19	1,79	10	10,87	1	47,08	7,40	9,99	68	59,13	13,46	1,51,30
	Revised. 1904-5	15	1,42	10	7,81	2	50,57	8,00	8,45	67	54,49	11,93	1,43,61
	Accounts. 1904-5	11	1,44	8	7,90	1	47,83	7,92	8,35	66	53,34	12,37	1,40,01
Total Local	Accounts. 1903-4	77	1,48	2,74	12,75	6,12	50,75	31,98	9,04	66	50,32	23,13	1,89,74
	Budget. 1904-5	91	1,79	5,60	17,19	7,72	47,68	30,75	12,83	68	59,48	23,01	2,07,64
	Revised. 1904-5	87	1,44	3,10	14,21	7,47	50,57	33,82	10,35	67	55,05	24,18	2,01,73
	Accounts. 1904-5	76	1,45	3,92	14,48	6,25	47,83	32,97	10,29	66	53,91	24,13	1,90,65
GRAND TOTAL	Accounts. 1903-4	19,73	30,26	8,83	1,08,96	31,34	1,41,65	87,55	64,85	22,03	83,62	77,72	6,76,54
	Budget. 1904-5	34,25	38,25	13,73	1,14,35	32,12	1,27,90	99,73	80,69	22,03	1,05,65	77,57	7,46,27
	Revised. 1904-5	23,70	36,44	9,60	1,11,40	30,62	1,32,28	1,03,89	63,90	21,95	99,86	77,45	7,11,09
	Accounts. 1904-5	22,74	35,73	10,61	1,09,81	29,52	1,35,38	1,02,18	61,56	22,50	98,65	76,92	7,05,66

Section K.—OTHER PUBLIC WORKS—EXPENDITURE—*concluded*

45.—Civil Works—*concluded.*

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
R		R	R	R
6,76,54	TOTAL INDIA	7,46,27	7,11,09	7,05,66
£		£	£	£
4,510,2	" " Equivalent in Sterling . .	4,975,2	4,740,6	4,704,4
	ENGLAND—			
51,2	Furlough Pay and Allowances of Officers in P. W. Department . . .	57,0	41,0	38,0
31,2	Royal Indian Civil Engineering College, Coopers Hill	27,7	28,0	28,2
3,0	Sundry Items	2,4	3,0	2,6
6,6	Stores for India	3,7	4,6	5,1
92,0		90,8	76,6	73,9
4,602,2	GRAND TOTAL .	5,066,0	4,817,2	4,778,3

Imperial Works.

267. The expenditure incurred by Departmental Officers in 1904-05 exceeded that of the previous year and the Budget Estimate by 16,46 and 8,27, respectively. The increase in Bengal and the United Provinces was on account of certain large works constructed, and also to the acquisition of premises No. 1, Council House Street, and No. 10, Hare Street, Calcutta. Of this excess 7,35 have been sanctioned and 92 require to be sanctioned.

268. The expenditure incurred by Civil Officers during 1904-05 exceeded that of the previous year by 1,48 and was less than the Budget Estimate by 1,21, the latter decrease being principally due to the non-utilisation of a special grant of 2,60.

Provincial Works.

269. The expenditure incurred by Departmental Officers during 1904-05 was less than that of the previous year by 5,00, and is made up principally of a decrease in Bengal (16,01), and an increase in the United Provinces (10,97). The decrease in Bengal was due to the expenditure in the previous year having included exceptional charges due to purchase of land and buildings, and the increase in the United Provinces, to large expenditure on original works. As compared with the Budget Estimate there was a decrease of 40,98. The principal decreases occurred in the Punjab (19,71) and Madras (11,92), and were due, in the Punjab, to the transfer to the Civil Department, during the year of the grant set aside for the Simla Extension Project, and in Madras, to the surrender of special grants amounting to 9 lakhs, and to the credit afforded on account of the readjustment of expenditure on Coast Lights.

270. The expenditure incurred by Civil Officers during 1904-05 exceeded that of the previous year by 9,27, the increase occurring mainly in Madras, and being due to the payment of a grant of 6,26 to the Madras Harbour Trust Board, and to other grants made to municipalities. As compared with the Budget Estimate there was an increase of 4,30 which was made up of increases in the United Provinces (3,83) and Madras (8,15), and a decrease in Bengal (8,31). The increases were due, in the United Provinces mainly to grants given to municipalities for sanitary measures, and in Madras to the causes above explained. The decrease in Bengal was due to the non-utilisation of special grants.

Local Works.

271. The expenditure incurred by Departmental Officers during 1904-05 exceeded that of the previous year by 3,80, the increase being chiefly in the United Provinces, the Punjab, and Berar. As compared with the Budget Estimate there was a small excess of 30.

272. The expenditure incurred by Civil Officers during 1904-05 exceeded that of the previous year by 3,11. This increase was due to the continued improved financial position permitting of a larger programme of Public Works. As compared with the Budget Estimate there was a lapse of 11,29 due to progress of work being slower than anticipated.

Section K.—45A.—CONSTRUCTION OF RAILWAYS charged to Provincial or Local Revenues.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
	EXPENDITURE—			
R		R	R	R
3,98	India	3,18	1,01	94
£		£	£	£
26,6	Equivalent in Sterling	21,2	6,7	6,2

273. The following are the details of the amounts :—

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
	PROVINCIAL.			
	ASSAM—			
3	Jorhat Railway	−1	1	1
	LOCAL.			
	MADRAS—			
3,95	Mayavaram-Mutupet Railway	3,19	1,00	93
3,98	GRAND TOTAL	3,18	1,01	94

274. The lapse of 2,26 on the Mayavaram-Mutupet Railway under Local, as compared with the Budget Estimate, was due to the postponement of the construction of certain bridges, and a permanent station at Punthottam, to the outlay on account of sinkage of formation and of gravel ballasting not having been as heavy as was anticipated and to larger sales of stores than provided for.

275. The excess of 2 over the Budget Estimate of the Jorhat State Railway has been sanctioned by the Assam Administration.

Section L.—ARMY SERVICES.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
£		£	£	£
1,089,4	RECEIPTS	899,7	962,0	960,9
17,865,2	EXPENDITURE	19,114,7	20,314,7	20,175,7
16,775,8	NET .	18,215,0	19,352,7	19,214,8

276. The Indian and English portions of the above figures are as follow :—

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
	RECEIPTS :—			
R		R	R	R
95,86	India	80,59	86,54	91,02
£		£	£	£
639,0	Equivalent in Sterling .	537,3	576,9	606,8
450,4	England	362,4	385,1	354,1
1,089,4	TOTAL .	899,7	962,0	960,9
	EXPENDITURE :—			
R		R	R	R
19,28,07	India	20,28,15	21,37,57	21,15,88
£		£	£	£
12,853,8	Equivalent in Sterling .	13,521,0	14,250,4	14,105,9
5,011,4	England	5,593,7	6,064,3	6,069,8
17,865,2	TOTAL .	19,114,7	20,314,7	20,175,7

277. The receipts in India exceeded the Budget Estimate by R10,43 or £69,5, but fell short of the actuals of the previous year by R4,84 or £32,2. Compared with the Budget, the improvement was chiefly due to large sales of malt liquor, transport animals, fodder and farm animals; to recoveries on account of medical stores supplied to municipal, local fund and Government civil hospitals in connection with plague; to large issues of medical stores to the civil departments; to extensive sales of unserviceable ordnance stores from arsenals and factories; to realisations on account of Ordnance stores issued on payment to the Nepal Durbar and other Native States and the British East African Protectorate; to large sale proceeds of surplus stores and condemned animals on account of the Tibet Mission; to recoveries from the African Protectorates of the capitalized value of pensions to families of soldiers, and of pension contributions of men for service in those Protectorates; and to large contributions towards the Indian Military Service Family Pensions. The improvement would have been greater but for the adjustment by credit to the Imperial Government of the net value of Europe stores issued to and returned from China and Somaliland, and of the value of 110 horses returned from China. Compared with the actuals of the previous year the decrease was mainly due to large adjustments in 1903-04 by debit to the Imperial Government of the value of Europe stores issued from stock to South Africa, China and Somaliland, of peace equipment sent to China and Somaliland and of mounted infantry ponies sent to Somaliland; and to large recoveries in 1903-04 of contributions towards pensions of Indian Native soldiers lent for service in the African Protectorates.

278. The receipts in England fell short of the Budget Estimate by £8,3 owing chiefly to a decrease in receipts on account of the Indian Troop Service, and to reduced realisations of subscriptions towards Indian Military Service Family Pensions.

Section L.—ARMY SERVICES—*continued.*

279. The following statement shows separately the ordinary and special charges included under expenditure in India :—

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
...	RE-ORGANISATION . .	...	73,73	61,67
92,68	SPECIAL CHARGES . .	58,05	1,20,97	1,14,32
18,35,39	Other Charges . . .	19,70,10	19,42,87	19,39,89
19,28,07	TOTAL .	20,28,15	21,37,57	21,15,88

280. No Budget provision was made under Re-organisation, but to meet expenditure in India in connection with the scheme, an extra grant of R83,07 was sanctioned in 1904-05, which was subsequently reduced to R81,46. The Revised Estimate anticipated expenditure to the extent of 73,73; but the actual expenditure amounted to only R61,67. The decrease was due chiefly to large lapses.

281. The total Budget provision and the actual expenditure for Special Charges are shown in detail below :—

Charges for—	1904-5. Budget.	1904-5. Accounts.
Occupation of Chitral and its Communications ..	7,87	7,99
Gilgit Agency	1,28	1,94
Tibet Mission	36,00	86,45
Aden Delimitation Commission	11,29	15,10
Seistan Boundary Commission	1,61	2,84
	58,05	1,14,32

282. The increase under Special Charges was mainly due to increased expenditure in connection with the Tibet Mission, the Aden Delimitation Commission, and the Seistan Boundary Commission. The increase under Tibet Mission was due to the augmentation of troops, and their maintenance for a longer period than provided for; that under Aden Delimitation Commission to charges having been incurred for the whole year instead of for six months only as provided in the Budget; and that under Seistan Boundary Commission to two-fifths of the expenditure on account of the 58th Silladar Camel Corps having been borne by Military, and to increased charges for the hire of camels. The excess under Gilgit Agency was due to arrear charges, and to certain supplies for the ensuing year having been laid in. Extra grants amounting to R66,50 were sanctioned for the Tibet Mission; from which a re-appropriation of R1,14 and an extra grant of R41 by transfer from the Budget grant under 25.—Political were sanctioned for the Seistan Boundary Commission, while the excesses under the Aden Delimitation Commission and Gilgit Agency were covered by re-appropriations only.

283. The details of the saving of 30,21 in the ordinary expenditure, as compared with the Budget, are shown by the following figures :—

	1904-5. Budget.	1904-5. Accounts.	Excess + Savings —
Army and Garrison Staff	60,85	59,48	—1,37
Regimental Pay	9,83,41	9,80,98	—2,43
Supply and Transport	4,16,55	4,14,78	—1,77
Remount	57,88	49,61	—8,27
Clothing	31,36	28,76	—2,60
Medical	91,76	89,24	—2,52
Ordnance	1,25,60	1,17,85	—7,75
Miscellaneous	16,17	17,63	+1,46
Other heads	1,86,52	1,81,56	—4,96
TOTAL .	19,70,10	19,39,89	—30,21

Section L.—ARMY SERVICES—*continued.*

284. The main causes of the above savings are given below:—

	R	R
(1) Savings in pay and maintenance charges of troops, etc., on service in China and Somaliland		15,13
(2) Lapse of the whole or a portion of the special provision made in the Budget on account of—		
Additional Officers for the Supply and Transport Corps	27	
Mobilization equipment for two British and eight Native infantry battalions required for the Northern line of communications	4,64	
Increase of the strength of the Native Army reserves by 2,500 men	3,00	
Raising of certain regiments of Native infantry to a strength of 912 men	4,12	
Additional horses in connection with (1) Re-organisation of Artillery—raising of certain batteries to the higher establishment, (2) re-introduction of signalling into batteries of Horse, Field, Heavy and Mountain Artillery, and (3) addition of 36 horses to each British Cavalry Regiment	1,00	
Formation of a Corps of Indian Coast Artillery	27	
Initial expenditure in connection with the formation of the 106th Hazara Pioneers	83	
Acquisition of land for rifle ranges for regular troops	94	
Re-organisation of transport in Burma	31	
Revision of the rates of pay of certain Military Medical appointments	39	
Organisation of Silladar Camel Corps	31	
Additional establishments for the Cordite and Rifle Factories	38	
		16,46
(3) Less charges under "Army and Garrison Staff" owing to the remodelling of the Musketry Staff in India, and to the abolition of the Madras Command Head-Quarter's Office		1,38
(4) Less charges for service pay and good conduct pay to British soldiers		7,00
(5) Less charges for food supplies for men and animals		13,00
(6) Small purchases of remounts; also of young stock (horses) and Ordnance mules		5,59
(7) Small purchases of clothing stores locally and less charges for making clothing, etc., regimentally		1,56
(8) Less charges for purchase and repair of barrack bedding		1,53
(9) Savings in the pay of Ordnance Officers and subordinates		1,25
(10) Less charges for extra temporary artificers in arsenals and factories		1,00
(11) Small purchases of local stores for arsenals and factories		2,00
(12) Small purchases of Camp equipage		1,60
(13) Saving in the India Estimate due to payment having been made in England for the value of coal supplied at Bombay to the Indian Troop Service Transports		1,15
		68,65

Section L.—ARMY SERVICES—*continued.*

	R	R
285. The more important excesses were:—		
(1) Increased charges for pay of British troops, owing to excess strength, and to the deduction in the Budget for probable savings not having been realised in full	6,00	
(2) Increased charges for pay of Regimental Officers, the deduction for probable savings having been only partially realised	11,00	
(3) More Supernumerary Officers as candidates for the Indian Army, and more Unattached List Officers, than provided for	1,60	
(4) Formation of the 2/6th and 2/9th Gurkha Rifles	1,40	
(5) Increased charges for conveyance of troops and stores	6,00	
(6) Large purchases of warm clothing for troops and followers	1,13	
(7) Large purchases of transport animals	1,40	
(8) Cost of mules taken over from the Imperial Government in Somaliland and charges for their conveyance to India	3,58	
(9) More charges for compensation in lieu of clothing	1,07	
(10) More charges on account of the Indian Troop Service owing to the conveyance of surplus troops and details to England	2,91	
(11) More non-effective charges	2,15	
		38,24

286. The grant heads under which the expenditure exceeded the Budget were:—

Ecclesiastical	10
Sea Transport Charges	2,15
Miscellaneous Services	56,99
Military Pensions to Europeans	39
Military Pensions to Natives	1,54
Departmental Pensions and Gratuities	62

287. Of the excesses, 9 under Ecclesiastical, 95 under Sea Transport Charges, 51 under Military Pensions to Natives and 32 under Departmental Pensions and Gratuities still require the sanction of the Government of India. The balance under these heads, and the whole of the excesses under Miscellaneous Services and Military Pensions to Europeans have been covered by re-appropriations and additional grants.

288. As compared with the actuals of the past year, there was an increase of 61,67 under Re-organisation, on which account there were no charges in 1903-04; of 21,64 under Special Charges, and of 1,04,50 under Other Charges. The increase under Special Charges was principally due to excess charges on account of the Gilgit Agency (66), Tibet Mission (41,33), and Seistan Boundary Commission (9) partly counterbalanced by reduced expenditure on account of the Occupation of Chitral and its Communications (56) and Aden Delimitation Commission (14,26). Under Other Charges, the excess of 1,27, under Army and Garrison Staff, was chiefly due to heavy expenditure connected with the re-organisation of the Mobilization and Intelligence Branches at Army Head Quarters, and to additional officers and establishment having been sanctioned for Military Districts on the abolition of the Musketry Staff from 1st September 1904. The excess of 96,41 under Regimental Pay, etc., was due to the grant of service pay to British soldiers; to the actual strength of British troops having been in excess of that in 1903-04; to large savings in 1903-04 on account of troops absent on service in Somaliland; to more Supernumerary and Unattached List Officers; to more officers having been present for duty; to officers having generally taken combined leave instead of furlough; and to the actual strength of reservists having been greater in 1904-05 than in 1903-04. The excess of 8,76 under Supply and Transport was mainly due to more officers and warrant and non-commissioned officers having been present for duty; to additional officers having been sanctioned; to large payments of

Section L.—ARMY SERVICES—*continued.*

allowance for charge of stores and animals; to absence of savings on account of troops, etc., in Somaliland; to large purchases of tinned meat, and malt liquor, and of animals for the Mule Corps; to large charges for conveyance of British and Native troops and of Supply and Transport stores; to extensive grass cultivation operations, and to large purchases of warm clothing for troops and followers. The increase of 2,81 under Remount and Veterinary was due to charges of breeding operations having been incurred for a part of the year only in 1903-04; to large purchases of remounts and to the acquisition of land at Ahmednagar; of 65 under Barrack Establishments, etc., due to charges in connection with mechanical punkha pulling and electric lighting in barracks and hospitals at certain stations, and to more purchases of oil for stock. Under Medical the excess of 1,07 was due to the enhanced rates of pay of certain medical appointments; to the increase in the strength of bearers of the Army Bearer Corps; and to larger grants for construction of huts. The increase of 8,64 under Ordnance was chiefly due to additional establishments sanctioned for the Rifle and Cordite Factories, Central Gun Carriage Factory, and the Rolling Mills at Ishapore, and to purchases of local stores for these factories and for the Ammunition Factories and Harness and Saddlery Factories; and of 3,72 under Sea Transport Charges due to the conveyance of surplus troops and details to England by the *Malta* and *Peninsular*. The excess of 90 under Military Pensions to Europeans was due to large payments of gratuities and of pensions and capitalized pensions to Commissioned Officers; that of 42 under Departmental Pensions to more admissions to the Pension Establishment and large payments of gratuities.

289. The expenditure in England showed an increase of £472,9 under Effective Charges including £686,4 for Re-organisation stores, and £3,2 under Non-Effective Charges. Apart from the charge for Re-organisation for which there was no provision, there was a saving of £213,5 under Effective Charges, which was chiefly due to a decrease under Ordnance Stores of £392,2, as the payments in respect of batteries of artillery, for which the Budget provided £500,0 under this head, have been charged under "Re-organisation;" and to the number of officers provided with passages, otherwise than in transports, having been smaller than was provided for; partly counterbalanced by increased payments to the War Office in respect of British Forces serving in India, due to a refund expected in 1904-05 having been received on the 31st March 1904; to increased charges under Furlough pay, owing to a large number of officers of the Indian Service being on furlough, and in furlough pay of British forces serving in India; to large payments for conveyance of drafts from South Africa to India; to the pay and expenses of Representatives with the Field Forces in Manchuria; and to the purchase of stallions provided for under Scientific and other Minor Departments. Under Non-Effective Charges the excess was in the payments to the War Office for retired pay, etc., of British Forces for service in India, and partial refunds of contributions towards pension of Indian Native soldiers lent for Imperial Service; partly counterbalanced by decreases in the pay of non-effective Colonels of Royal Artillery, pay and pensions of non-effective and retired officers of the Indian Service, and Indian Military Service Family Pensions.

Section L.—ARMY SERVICES—RECEIPTS.

XXXIII.—Army.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
	INDIA—			
R	EFFECTIVE SERVICES—	R	R	R
65	Regimental Pay, Allowances and Charges	65	66	75
40,10	Supply and Transport	40,55	41,61	42,20
5,18	Remount and Veterinary Establishments, Supplies and Services	1,34	1,29	1,22
8,80	Clothing Establishments, Supplies and Services	7,72	7,82	7,52
26	Barrack Establishments, Supplies and Services	23	25	22
4,20	Medical Establishments, Supplies and Services	3,62	4,60	5,22
19,29	Ordnance Establishments, Stores and Camp Equipage	12,43	14,97	15,72
17	Education	18	22	24
28	Sea Transport Charges	30	31	34
2,88	Miscellaneous Services	1,43	1,29	4,13
81,81	TOTAL EFFECTIVE SERVICES	68,45	73,02	77,56
	NON-EFFECTIVE SERVICES—			
8	Rewards for Military Services	3	3	4
2,17	Military Pensions to Natives	...	49	29
11,80	Family Pensions and Compassionate Allowances to Europeans	12,11	13,00	13,13
14,05	TOTAL NON-EFFECTIVE SERVICES	12,14	13,52	13,46
95,86	TOTAL INDIA	80,59	86,54	91,02
£		£	£	£
639,0	Equivalent in Sterling	537,3	576,9	606,8
	ENGLAND—			
402,6	Effective Services	334,4	358,1	327,3
47,8	Non-effective Services	28,0	27,0	26,8
450,4	TOTAL ENGLAND	362,4	385,1	354,1
1,089,4	GRAND TOTAL	899,7	962,0	960,9

290. The receipts in India showed an improvement of 10,43 over the Budget Estimate. The increase was mainly due to extensive sales of transport animals, and unserviceable ordnance stores; to large recoveries on account of medical stores issued in connection with plague and of ordnance stores issued to Native States on payment; to unexpected receipts on account of the Tibet Mission; and to large contributions towards the Indian Military Service Family Pensions; partly counterbalanced by the adjustment, by credit to the Imperial Government, of the value of Europe stores returned from China and Somaliland. The excess was spread over almost all the heads, and the principal variations are given below.

291. There was a net increase of 1,65 under *Supply and Transport* chiefly due to large sales of malt liquor, fodder, and farm animals, and of transport animals; and to more miscellaneous transport receipts for hire of cattle, sale of old equipment, etc., partly counterbalanced by small sales of provisions stores and rum, and by small recoveries on account of supplies made to the Chitral Garrison on payment. The increase of 10 under *Regimental Pay, etc.*, was due to a large number of soldiers having purchased their discharge at the enhanced rate, and to sale-proceeds of materials of the native lines at Trichinopoly. Under *Medical Establishments, etc.*, the increase of 1,60 was mainly due to large recoveries on account of stores supplied to Municipal, Local Fund and Government Civil Hospitals in connection with plague, and to large issues to the Civil Department; partly counterbalanced by debits for the value of Europe stores returned from China and Somaliland. The large increase of 3,29 under *Ordnance Establishments, etc.*, was attributable to extensive sales of unserviceable ordnance stores from arsenals and factories; to recoveries on account of ordnance stores issued to certain Native States on payment; to the realisation of the value of ammunition destroyed by fire from the Eastern Bengal State Railway; and to issues to other departments; partly counterbalanced by the adjustment, by credit to the Imperial Government of the net value of Europe stores returned from China and Somaliland. More receipts on account of Tibet Mission, counterbalanced to a certain extent by short recoveries of fines and forfeitures from contractors and others, account for the increase of 2,70 under *Miscellaneous Services*. The actuals (29) under

Section L.—ARMY SERVICES—RECEIPTS—*concluded.*

XXXIII.—Army—*concluded.*

Military Pensions to Natives represents recoveries from the African Protectorates of the capitalized value of pensions granted to the families of soldiers, and of pension contributions of men, for service in those Protectorates. The increase of 1,02 under *Family Pensions, etc., to Europeans* represents mainly contributions towards Indian Military Service Family Pensions. Against all these increases there is a decrease of 12 under *Remount, etc.*, due to a small number of chargers having been sold to officers, and to debits for the value of 110 horses returned from China; and of 20 under *Clothing Establishments, etc.*, due to small sales of regimental necessaries, partly counterbalanced by credits for the value of clothing supplied to the South African constabulary, and of the ordinary peace equipment taken by the 11th Rajputs to Mauritius, and for value of Europe stores issued from stock to China.

292. The receipts in England under *Effective* and *Non-Effective Services* were less than the Budget by £8,3. The decrease under *Effective Services* was mainly due to a decrease in receipts on account of the Indian Troop Service; and that under *Non-Effective Services* to an over-estimate of the subscriptions towards Indian Military Service Family Pensions.

Section L.—ARMY SERVICES—EXPENDITURE.

46.—Army.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
	INDIA—			
R	EFFECTIVE CHARGES—	R	R	R
58,33	Army and Garrison Staff	60,94	58,46	59,56
22,15	Administrative Staff	22,68	22,27	22,25
8,85,45	Regimental Pay, etc.	9,84,04	9,76,37	9,81,48
4,19,02	Supply and Transport	4,24,34	4,18,83	4,23,40
46,80	Remount and Veterinary	57,88	51,08	49,61
31,85	Clothing	31,48	29,50	28,98
20,94	Barrack Establishment, etc.	21,65	22,23	21,59
3,56	Administration of Martial Law	3,43	3,32	3,29
88,32	Medical	91,82	90,23	89,32
1,09,25	Ordnance	1,25,73	1,21,47	1,17,89
4,03	Ecclesiastical	4,11	4,18	4,21
5,07	Education	4,92	4,77	4,66
5,12	Sea Transport Charges	6,69	8,51	8,84
95,54	Miscellaneous Services	65,10	1,27,88	1,22,09
25,04	Volunteer Corps	24,97	24,69	24,75
18,20,47		19,29,78	19,63,79	19,61,92
6,68	Unadjusted Expenditure	...	...	—8,52
18,27,15	TOTAL EFFECTIVE CHARGES	19,29,78	19,63,79	19,53,40
	NON-EFFECTIVE CHARGES—			
2,10	Rewards for Military Services	1,53	1,64	1,49
10,52	Military Pensions to Europeans	11,03	11,42	11,42
78,72	Ditto to Natives	76,20	77,03	77,74
2,70	Family Pensions and Compassionate Allowances, etc.	2,93	2,94	2,86
6,88	Departmental Pensions and Gratuities	6,68	7,02	7,30
1,00,92	TOTAL NON-EFFECTIVE CHARGES	98,37	1,00,05	1,00,81
...	REORGANISATION	...	73,73	61,67
19,28,07	TOTAL INDIA	20,28,15	21,37,57	21,15,88
£		£	£	£
12,853,8	Equivalent in Sterling	13,521,0	14,250,4	14,105,9
	ENGLAND—			
	EFFECTIVE CHARGES—			
768,3	Home Charges of British Forces serving in India	669,0	782,6	769,0
261,1	Furlough Allowances of Officers of the Indian Service	240,0	270,0	269,6
360,0	Indian Troop Service	333,8	379,0	370,9
10,5	Passage of Officers and Troops otherwise than in Troopship	19,0	11,0	11,6
44,8	Miscellaneous	34,0	52,0	53,4
1,174,1	Stores for India	1,863,8	1,442,4	1,471,6
2,618,8	TOTAL EFFECTIVE CHARGES	3,159,6	2,937,0	2,946,1
	NON-EFFECTIVE CHARGES—			
659,9	Retired Pay, etc., of British Forces for service in India	716,8	715,8	748,2
1,601,2	Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,580,3	1,563,7	1,543,1
85,2	Miscellaneous Pensions, etc.	87,0	87,8	87,1
46,3	Indian Military Service Family Pensions	50,0	50,0	49,0
...	Contributions towards Pensions of Indian Native Soldiers lent for Imperial Service, refunded	..	10,0	9,9
2,392,6	TOTAL NON-EFFECTIVE CHARGES	2,434,1	2,427,3	2,437,3
	REORGANISATION—			
...	Stores for India	...	700,0	686,4
5,011,4	TOTAL ENGLAND	5,593,7	6,064,3	6,069,8
17,865,2	GRAND TOTAL	19,114,7	20,314,7	20,175,7

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Army and Garrison Staff.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
		R	R	R
3,02	Commander-in-Chief	2,92	3,00	3,15
4,01	Lieutenant-Generals Commanding the Forces	4,11	4,02	3,74
7,42	Adjutant General	7,59	7,67	7,72
1,72	Artillery Branch	1,70	1,60	1,49
41	Cavalry Branch	37	37	40
2,46	Musketry Inspection	2,66	1,70	1,61
5,53	Quarter Master General	6,21	5,89	6,28
56	Gymnastic Instruction	59	56	54
48	Army Signalling	47	47	44
2,06	Mounted Infantry Schools	2,19	2,20	2,09
...	School of Cookery	6	6	7
19,49	District Commands	22,39	21,20	22,90
7,06	Garrison and Station Staff	5,53	5,82	5,52
2,71	Hill Sanitaria	2,96	2,86	2,60
1,02	Miscellaneous Depôts	1,07	92	91
23	Staff of Local Forces	...	...	...
3	Staff Miscellaneous	3	3	2
12	Special Services	9	9	8
58,33	TOTAL	60,94	58,46	59,56

293. As compared with the Budget there was a net saving of 1,38 under this head. The saving under *Lieutenant-Generals Commanding the Forces* (37) occurred chiefly under salaries, due mainly to the absence of certain officers on leave; to the abolition of the appointments of Assistant Military Secretary and Native Aid-de-Camp to the Lieutenant-General Commanding late Madras Command under the reorganisation scheme; and to less tour charges. There were also savings under *Musketry Inspection* (1,05), *Hill Sanitaria* (36), *Miscellaneous depôts* (16) and *Mounted Infantry Schools* (10) mainly under salaries. Under the first head, the decrease was due to the abolition of the Musketry Staff of Commands, as a separate body, from 1st September 1904; under the second, to certain appointments being vacant, to lower rates of pay having been drawn for certain officers, and to savings in the pay of establishments; under the third, to less charges for salaries due to the abolition of the Pallaveram Depôt, and under the last, to the absence of officers on leave, and variations in army rank. Against these savings there were excesses under *Commander-in-Chief* (23) owing mainly to more tour expenses and under *District Commands* (51) due to more charges for salaries of additional Officers and Establishments for the Military Districts consequent on the abolition of the musketry staff. The decrease under *Artillery Branch* (21), and the increase under *Adjutant General* (13), were mainly attributable to the transfer of the charges of the establishment of the Head Quarters Offices, Bengal and Punjab Commands, from the former to the latter head. As compared with the actuals of the previous year the increase was mainly due to large expenditure connected with the reorganisation of the Mobilization and Intelligence Branches at Army Head Quarters, and to additional officers and establishments sanctioned for Districts on the abolition of the Musketry Staff.

Administrative Staff.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
		R	R	R
1,49	Personal Staff of the Governor-General, Governors, and Lieutenant-Governors	1,53	1,49	1,47
1,86	Accountant General, Military Department	1,79	1,77	1,69
	Controller of Military Accounts—			
2,42	Central Branch	2,47	2,49	2,43
1,76	Accounts Branch	1,79	1,77	1,80
4,89	Pay Branch	5,27	5,11	5,13
4,02	Supply and Transport Branch	4,21	4,08	4,03
80	Do. Do. Rangoon	81	75	73
69	Examiner of Ordnance Factory Accounts in India	76	73	71
1,47	Ordnance and Clothing Branches	1,45	1,46	1,52
1,37	Circle, Field and Pension Pay Offices	1,51	1,49	1,56
1,15	Inspections, Special Duties, and Probationers	1,33	1,00	1,06
23	Special Services	13	13	12
...	*Deduct*—Probable Savings	37	...	...
22,15	TOTAL	22,68	22,27	22,25

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Administrative Staff—*concluded.*

294. The principal decreases in this head occurred under *Accountant General, Military Department* (10), *Pay Branch* (14), *Supply and Transport Branch* (18), and *Inspections, Special Duties and Probationers* (27), and were due to the deduction made in the Budget for probable savings having proved insufficient; to the pay of the Accountant General, Assistant Controller and Deputy Examiners for March 1904 having been drawn in advance in that month and compiled in the accounts of 1903-04; to less charges for salaries, due chiefly to the absence of senior and presence of junior officers on duty; and to the absence of certain establishments in Somaliland. These savings were partly counterbalanced by small increases under *Ordnance and Clothing Branches* (7) and *Circle, Field and Pension Pay Offices* (5) due chiefly to the higher rate of pay of one of the Examiners; to the entertainment of temporary establishments; to the higher departmental grade of the Presidency Paymaster, Bombay; and to the deduction for probable savings not having been realised. The excess over the previous year was due to more charges for salaries and establishments chiefly under *Pay Branch* and *Circle, Field and Pension Pay Offices.*

Regimental Pay.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
4,26,78	European Army	5,01,98	5,02,10	5,02,58
4,57,79	Native Army	4,81,43	4,73,65	4,78,40
88	Special Services	63	62	50
8,85,45	TOTAL	9,84,04	9,76,37	9,81,48

295. As compared with the Budget, the decrease in this grant occurred chiefly under *Native Army* and was due to the absence of troops in China and Somaliland; to less charges for good service and good conduct pay; to the lapse of the special provision for an increase to the strength of certain native infantry regiments and of the native army reserve; to the mustering out of the 65th Carnatic Light Infantry and 71st Coorg Rifles; and to less charges for batta owing to the abolition of marching batta to Native Soldiers enlisted from 1st April 1904; partly counterbalanced by the formation of the 2-6th and 2-9th Gurkha Rifles, and by a special grant having been sanctioned for the construction of lines at Bolarum. The decrease under *Special Services* was on account of less charges of batta, etc., than anticipated. These decreases were to some extent counterbalanced by an increase under *European Army*, owing chiefly to more charges for pay of officers, warrant and non-commissioned officers, rank and file, owing to the deduction for probable savings not having been fully realised; and to more supernumerary and unattached list officers having been present on duty. As compared with the actuals of the past year, the increase was mainly due to the grant of service pay to British soldiers; to the actual strength of British troops having been in excess of that in the previous year; to officers having generally taken combined leave instead of furlough; to more officers, and of higher rank, having been present for duty; to the formation of the 106th, Hazara Pioneers; and to less savings than in 1903-04, due to the reconstitution of native infantry regiments in the late Madras Command, and to the absence of certain troops in that year in Somaliland.

296. The details of the principal sub-heads of the European Army are given below:—

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
1,13,37	Artillery	1,28,39	1,28,94	1,29,77
42,59	Cavalry	46,23	48,01	48,14
20	Engineers	13	22	29
2,58,19	Infantry	3,12,54	3,11,71	3,10,57
20	Invalid and Veteran Establishment	23	18	17
8,98	Officers of the Indian Army, General List of Officers, Unattached and Unemployed Officers	11,50	9,58	9,79
5	Colonel's Allowances	...	...	...
3,20	Other Charges	2,96	3,46	3,85
4,26,78	TOTAL	5,01,98	5,02,10	5,02,58

297. The increases under *Artillery* (1,38) and *Cavalry* (1,91) were chiefly due to more charges for pay of officers, warrant and non-commissioned officers, rank, and file, owing to the deduction for probable savings not having been realised; to increased payments of good conduct pay; to excess strength; to payment of extra *2d.* a day to British soldiers for upkeep of kit, etc., and to more expenditure for shoeing allowance consequent on the increase in the number of horses for Royal Horse and Field batteries, and for British cavalry regiments; partly counterbalanced by decrease in charges for service pay to British soldiers, the reduction of the drivers establishment of ammunition columns of Royal Horse and Field Artillery, and for command staff and horse allowances due to the re-organisation of the artillery brigade staff. The excess under *Engineers* (16) was chiefly due to the pay of an officer being charged to this head while undergoing training in railway locomotive work; to half-pay of an

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Regimental Pay—*concluded.*

officer of the Eastern Szuchuen Exploration Party; and to more unemployed officers. Under *Other Charges* (89), the increase was mainly due to arrear charges for annual grant-in-aid of half-mounting having been paid; to special grants for hutting money having been sanctioned; and to an increase in the number of soldiers in receipt of family allowances. Against all these increases, there were savings under *Infantry* (1,97), *Invalid and Veteran Establishment* (6), and *Officers of the Indian Army, etc.* (1,71). Under the first head the saving is attributable to less charges for good conduct pay, and for service pay to British soldiers, due to fewer men than anticipated having elected the service pay rules, partly counterbalanced by increased charges for pay of officers, warrant and non-commissioned officers, rank and file, owing to the deduction for probable savings not having been realised; that under the second head, to a casualty; and that under the third, to the compilation of charges on account of additional officers, provided for under this head, under *Native Cavalry* and *Infantry*. The large excess over the actuals of the previous year under European Army was chiefly due to the grant of service pay to British soldiers; to more charges for pay of officers; to the actual strength of British troops having been in excess of that in the past year, and to the absence in 1903-04 of certain troops in Somaliland, partly counterbalanced by less charges for good conduct pay.

298. The details of the principal sub-heads under the Native Army are as follow:—

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
8,77	Artillery	8,56	8,50	8,55
1,17	Body-Guard	1,15	1,09	1,11
1,40,94	Cavalry	1,41,22	1,42,06	1,43,10
13,45	Sappers and Miners	15,36	15,43	15,22
2,61,28	Infantry	2,80,59	2,72,00	2,77,01
5,76	Annual grant-in-aid of half-mounting	5,56	5,40	5,77
4,25	Kit-money for Recruits	4,33	4,46	4,17
5,59	Hutting Money	3,10	4,41	3,95
8,75	Reserve Forces	12,87	12,30	11,69
7,83	Other Charges	8,69	8,00	7,83
4,57,79	TOTAL	4,81,43	4,73,65	4,78,40

299. Under Native Army the saving under *Infantry* (3,58) was chiefly due to reduced charges for pay of native commissioned, non-commissioned officers, rank and file, and good service and good conduct pay owing to the absence of troops in China and Somaliland; to the lapse of the provision for an increase to the strength of certain native infantry regiments; and to the mustering out of the 65th Carnatic Light Infantry and 71st Coorg Rifles; partly counterbalanced by the deduction made in the Budget for probable savings not having been fully realised; by charges on account of 106th Hazara Pioneers; the formation of the 2-6th and 2-9th Gurkha Rifles, and command, staff and horse allowance of additional officers sanctioned. The decrease under *Reserve Forces* (1,18) was mainly due to the lapse of the special provision (1,50) for an increase to the strength of the reserves, partly counterbalanced by arrear charges; and that under *Other Charges* (86) to less charges for pay of officers, and command and staff allowances of the Indian Sub-Marine Mining Corps and Recruiting Depôts; and to the abolition of marching batta to Native soldiers enlisted after 1st April 1904. There were also small savings under *Sappers and Miners* (14) and *Kit-money for Recruits* (16). Under the first head, the decrease was chiefly due to short strength and the absence of troops on service in Somaliland; that under the second, to the lapse of the provision in connection with the raising of the strength of certain Native Infantry Regiments, and to few enlistments, partly counterbalanced by the formation of the 106th Hazara Pioneers and the 2-6th and 2-9th Gurkha Rifles. These savings were, to some extent counterbalanced by excess expenditure under *Cavalry* (1,88) *Annual grants-in-aid of Half Mounting* (21), and *Hutting Money* (85). The increase under *Cavalry* was due to charges for pay of officers provided under European Army, increased command, staff, and horse allowances, and exchange compensation allowance owing to additional officers having been sanctioned, partly counterbalanced by less charges for good service and good conduct pay. The excess under *Annual grants-in-aid, etc.*, was due to larger payments than were anticipated; and that under *Hutting Money* to a special grant having been sanctioned for the construction of lines at Bolarum, partly counterbalanced by a saving in the Punjab Command. The excess under Native Army over the actuals of the previous year (20,61) was chiefly due to additional officers having been sanctioned; to more officers having been present for duty; to officers having generally taken combined leave instead of furlough; to the formation of the 106th Hazara Pioneers; to less savings than in 1903-04, owing to the reconstitution of Native Infantry regiments in the late Madras Command and to he actual strength of reservists having been greater than in the previous year; partly counterbalanced by smaller charges under *Hutting Money* than in 1903-04, owing to the construction of lines for the Hyderabad contingent in that year.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Supply and Transport Charges.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
69,23	Establishment	73,41	70,63	70,97
1,67,93	Supplies	1,88,10	1,75,34	1,77,07
1,26,03	Services	1,20,35	1,27,64	1,26,06
42,83	Transport Branch	34,69	37,08	40,68
13,00	Special Services	7,79	8,14	8,62
4,19,02		4,24,34	4,18,83	4,23,40

300. The decrease in this head occurred under *Establishment* (2,44) and *Supplies* (11,03), and was chiefly due to the absence of officers in China and Somaliland and on leave; to the partial lapse of the provision for additional officers; to the employment of small cattle establishments owing to short complement of animals; to cheaper rates of articles of food for men and animals; to small purchases of ration articles other than bread and meat; to the lapse of the special grant for mobilization stores; to no charges for supplies to troops and followers at Guntok; and to less transport charges for provisions consequent on the evacuation of the Southern Shan States. These savings were partly counterbalanced by increases under *Services* (5,71) *Transport Branch* (5,99) and *Special Services* (83). The excess under *Services* was mainly due to more conveyance charges of European and Native troops owing to a large number of men of the reconstituted regiments of the late Madras Command having proceeded on furlough; to the mustering out of the 65th Carnatic Light Infantry and 71st Coorg Rifles; to heavy consignments of supply and transport, clothing and ordnance stores by rail and water; and to replacements of warm clothing issued from stock to China and Somaliland. The increase under *Transport Branch* was chiefly due to heavy advances made for purchase of animals, especially mules; to large purchases and repairs of gear carts and equipments owing to more condemnations; and to replacements of uniform clothing and other stores issued from stock to China and Somaliland; partly counterbalanced by small charges for feed of animals owing to short strength of animals and cheap rates for articles of feed. Under *Special Services*, the small excess was due to increased charges on account of the Gilgit Agency, and to the purchase of supplies for the next year. The increase, compared with the actuals of the past year, was chiefly due to more officers, and warrant and non-commissioned officers, having been present for duty; to additional officers having been sanctioned; to large payments of allowances for charge of stores and animals; to the entire charge of the 58th Silladar Camel Corps with the Seistan Boundary Commission having been borne by the civil department in 1903-04; to large purchases of tinned meat, malt liquor, and transport animals; and to more conveyance charges of European and Native troops.

301. The details of the expenditure under *Establishment* are given below:—

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
6,71	Supervising Staff	6,77	6,48	6,50
24,42	Executive Establishment	28,68	28,00	27,73
30,85	Transport	34,54	32,86	33,58
7,13	Subordinate Establishment	3,26	3,20	3,18
12	Other Heads	16	9	—2
69,23	TOTAL	73,41	70,63	70,97

302. The decrease under *Supervising Staff* (27) was chiefly due to the absence of officers in Somaliland (8); to officers on leave (20); to the non-appointment of one of the assistants to the Inspector-General, Supply and Transport (9); and to the payment of the privilege leave allowance of an officer in England (5); partly counterbalanced by more travelling charges (10), and by increased charges for pay owing to fixed rate having been sanctioned for the office of the Inspector-General, Supply and Transport (4). Under *Executive Establishment* (95) the saving was mainly due to the partial lapse of the provision for additional officers (26); to the absence of officers and establishments in Somaliland (11); to less charges for travelling, contingencies, and stores (40); and to the deduction for probable savings having proved insufficient. The decrease under *Transport* (96) was caused by the employment of small cattle establishments owing to short complement of animals (45); by short strength of European and Native Establisments of the Mule Corps (34); by the debit to the civil department of three-fifths of the expenditure of the 58th Silladar Camel Corps employed with the Seistan Boundary Commission (66); and by the short strength of the reserve of mule drivers and artificers (32); partly counterbalanced by more travelling charges (47); by increased charges of the Transport Enumeration Department; and by the insufficient provision for the working of the mechanical transport at Quetta. The compilation of the water-supply charges under a different head resulted in a saving under *Subordinate Establishment*. The minus figure under *Other Heads* was mainly due to the large recoveries of the Agent for Government Consignments for stores landed for other departments.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Supply and Transport Charges—*continued.*

Under *Supplies* the details are as follows :—

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
1,02,13	Provisions for Europeans	1,04,04	99,50	1,02,49
15,20	Provisions for Natives	17,58	15,85	15,89
	Compensation to Natives—			
25,34	(*a*) for dearness of provisions	27,10	23,47	23,00
5,27	(*b*) for dearness of forage	7,00	3,72	3,73
1,04	Purchase of Reserve Stock	2,42	2,45	2,12
29,26	Malt Liquor purchased locally	29,50	30,00	30,44
29	Rum	62	47	43
2,49	Dairy Farms	...	83	89
2	Contingent Expenses	1	1	...
1,81,04		1,88,27	1,76,30	1,78,99
13,11	*Deduct*—Value of Supplies to other Departments	*17*	*96*	*1,92*
1,67,93	TOTAL	1,88,10	1,75,34	1,77,07

303. The saving of 1,55 under *Provisions for Europeans* was chiefly due to the supply of bread at cheaper rates (2,16); and to small purchases of ration articles other than bread and meat (1,01); partly counterbalanced by increased charges for messing allowance (79) and compensation in lieu of rations (36) owing to the large number of men in receipt of these allowances, and high rates for slaughter cattle; that of 1,69 under *Provisions for Natives* to the lapse of the provision for Mobilization stores (57); to the withdrawal of regular troops from certain posts on the North-West Frontier (20); to no charges for supplies for troops and followers at Guntok (38); to reduced money allowance in lieu of free rations to troops at Quetta, Aden and the Persian Gulf, owing to cheap rates (31); and to decrease in transport charges for provisions owing to the small quantity of stores despatched to Keng Tung, Jask and Charbar (26). The decreases under *Compensation to Natives for dearness of provisions* (4,10), and *Compensation to Natives for dearness of forage* (3,27) are mainly attributable to cheaper rates of articles of food both for men and animals. Small purchases during the year resulted in savings under *Purchase of Reserve Stock* (30) and *Rum* (19). The increase of 94 under *Malt liquor purchased locally* was mainly due to large purchases; and that under *Dairy Farms,* to the establishment of new, and extension of existing dairies for which reappropriations were sanctioned. The deduction for *Value of Supplies, etc.,* includes credits for the value of stores issued from stock to China and Somaliland.

304. Under *Services* the following are the details :—

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
4,69	Hire of Transport	4,92	5,70	5,72
5,02	Sea and Inland Water Charges	3,89	4,67	4,53
54,20	Railway Charges	48,99	53,36	53,70
16,35	Grass Cultivation	17,54	17,15	16,60
29,99	Feed of Horses, Battery Mules, Yaboos, Bullocks and Elephants	30,34	30,05	30,39
76	Regimental Equipment and Camp Contingencies	1,68	1,67	97
5,76	Implements, Godown Furniture, etc.	3,89	4,44	3,79
9,26	Other Heads	9,10	10,60	10,36
1,26,03	TOTAL	1,20,35	1,27,64	1,26,06

305. Under *Hire of Transport* the increase of expenditure (80) was chiefly due to more conveyance charges of European and Native troops, and of supply and transport and ordnance stores. The excesses under *Sea and Inland Water Charges* (64) and *Railway Charges* (4,71) were mainly due to more movements of European and Native troops by rail (2,63) owing to a large number of men, of the reconstituted regiments of the late Madras Command having proceeded on furlough, and to the mustering out of the 65th Carnatic Light Infantry and 71st Coorg Rifles; and to heavy consignments of supply and transport, clothing and ordnance stores (3,04) both by rail and water; partly counterbalanced by less charges of conveyance of native troops by water (28), and of medical stores by rail (12). The increase under *Other Heads* (1,26) was chiefly attributable to large replacements of warm clothing for troops and followers issued from stock to China and Somaliland; to increased charges for water-supply in cantonments and certain stations; and to toll on troops at Bombay and Karachi; partly counterbalanced by small purchases of mules for corps, battery bullocks, and of reserves of fodder. Against these increases there were decreases under *Grass Cultivation* (94), *Regimental Equipment, etc.,* (71), and *Implements, Godown Furniture, etc.,* (10). The saving under the first head was due to low charges for green grass, hay and dry-bedding making operations, and training of officers in farm duties, partly counterbalanced by increased charges for head quarters management, owing to the appointment of an additional Assistant Director of Farms, and to higher rates of pay, for general improvements and additions to stock and repairs to building and machinery: that under the second and third heads, to the lapse of the provision for mobilization equipment.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Supply and Transport Charges—*concluded.*

306. The details of the charges in the *Transport Branch* are as follows :—

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
25,14	Unorganised Transport	15,31	15,33	19,09
13,15	Mule Corps	14,57	16,66	16,34
2,57	Mule Cadres	2,22	2,31	2,35
1,34	Silladar Camel Corps	1,40	1,46	1,75
25	Pony Cart Train Cadres	31	31	34
1	Service Grantee Camel Corps	2	2	3
...	Ghilzai Camel Corps	...	27	7
...	Mechanical Transport	30	24	13
37	Transport charges connected with Army Bearer Corps	56	48	58
42,83	TOTAL	34,69	37,08	40,68

307. The excess of expenditure under *Unorganised Transport* (3,78) was chiefly due to charges for purchase of mules, purchase and repair of gear, carts and equipment, and for uniform clothing owing mainly to replacements of stores issued from stock to China and Somaliland, and to larger condemnations than were expected; partly counterbalanced by reduced charges for feed of animals owing to short strength and cheaper rates, and by low miscellaneous charges. Under *Mule Corps* the excess of 1,77 was mainly due to increased charges for purchase of animals, owing chiefly to a credit afforded to the War Office on account of cost of mules returned from Somaliland, partly counterbalanced by cheaper rates of forage, low charges for purchase and repair of carts, gear and equipment, and the lapse of the provision for organizing the corps, and the reorganisation of transport in Burma. The excesses of 13 under *Mule Cadres*, and 35 under *Silladar Camel Corps* were due to more charges for feed of animals, partly counterbalanced by the partial lapse of the provision for organising Silladar Camel Corps. The expenditure under *Ghilzai Camel Corps* (7) represents the initial expenditure, provided for by reappropriation for organizing the corps. Small purchases of stores account for the saving of 17 under *Machanical Transport.*

Remount and Veterinary.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
80	Supervising Staff	73	75	79
3,48	Depôt Establishments	4,10	3,50	3,60
1,10	Veterinary Inspection	1,17	1,16	1,17
2,84	Station Veterinary Hospitals	3,14	3,05	3,19
5	Veterinary Schools	6	6	6
12	Remount Depôt, Garden Reach	13	13	10
11	Mule Purchasing Agency	...	...	...
22,21	Purchase of Remounts	29,57	25,08	23,68
4,73	Feed of Cattle and Remounts	5,75	4,23	4,45
4,54	Horse, Mule and Donkey Breeding Operations	7,24	7,14	6,27
6,82	Miscellaneous	5,99	5,98	6,30
46,80	TOTAL	57,88	51,c8	49,61

308. The saving of 5,89 under *Purchase of Remounts* was chiefly due to the partial lapse of the provision for additional horses in connection with the reorganisation of artillery, reintroduction of signalling into the various artillery regiments, and addition of 36 horses to each British Cavalry Regiment; and to small purchases of young stock and ordnance mules: that of 1,30 under *Feed of Cattle and Remounts* to cheaper rates of grain and fodder, and to the small number of ordnance mules maintained at depôts, partly counterbalanced by purchase of stock (34). The decrease of 50 under *Depôt Establishments* was mainly attributable to a saving in the provision for the subordinate staff for the young stock run and depôt at Mona. Under *Horse Mule and Donkey Breeding operations*, the saving of 97 was due to the short strength of Native establishment; to the purchase in England of four Arab stallions provided for under this head; and to low feeding charges due to the small number of animals maintained, and to small purchases of articles of feed; partly counterbalanced by increased miscellaneous charges. There were on the other hand excesses under *Supervising Staff* (6), *Station Veterinary Hospitals* (5) and *Miscellaneous* (31). The increase under *Supervising Staff* was chiefly due to an advance of pay taken by the Director General and his Office establishment; that under *Station Veterinary Hospitals* to high charges for travelling, and that under *Miscellaneous* to increased road expenses of cattle and remounts and to high charges for contingencies, cattle gear and rolling stock, partly counterbalanced by less cultivation operations.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Clothing Establishments.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
1,11	Superintending Establishments	1,11	1,17	1,20
66	Manufacturing and Store Establishments . .	78	72	67
	Supplies and Services—			
18,76	Factories	16,85	14,38	15,15
4,03	Regimental	4,35	4,34	3,89
8,62	Compensation in lieu of clothing . . .	8,39	9,48	9,44
23	Special Services	12	13	22
33,41		31,60	30,22	30,57
1,56	*Deduct*—Value of stores supplied to other Departments	*12*	*72*	*1,59*
31,85	TOTAL .	31,48	29,50	28,98

309. The increase under *Superintending Establishments* (9) was chiefly due to the appointment of two Assistant Superintendents of Factories; and that under *Supplies and Services—Compensation in lieu of Clothing* (1,05) to more claims for compensation having been preferred than were anticipated. The excess under *Special Services* (10) was partly due to the adjustment, under Occupation of Chitral and its Communications, of the value of warm coats returned from South Africa, and partly to replacements of clothing required for that service. Under *Manufacturing and Store Establishments* the saving (11) was mainly due to the absence of certain employés on leave out of India, and to temporary establishments not having been employed to the extent anticipated. The decrease under *Supplies and Services—Factories* (1,70) was chiefly due to the lapse of the special provision for mobilisation equipment, and to small purchases of local stores; partly counterbalanced by the adjustment, by credit to the Imperial Government, of the value of warm coats returned from South Africa. Under *Supplies and Services—Regimental* (46) the saving was due to low making-charges of clothing at head quarters of regiments, owing to more compensation in lieu of clothing having been drawn by units, and to the new system of supplying clothing; partly counterbalanced by increased charges for clothing for reservists owing to large condemnations. The credit under *Value of Stores supplied to other Departments* was enhanced by debit to His Majesty's Imperial Government for value of stores issued from stock to South Africa, China, and to the South African Constabulary, and to large issues to other departments; partly counterbalanced by the adjustments of the value of local stores returned from Somaliland.

Barrack Establishments.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
5,69	Subordinate Establishments	5,49	5,61	5,33
...	Mechanical Punkha pulling and Electric Lighting .	...	83	87
3,76	Barrack Bedding	4,76	4,37	3,44
3,79	Lighting Charges other than by Electricity . .	3,77	3,60	4,02
7,56	Miscellaneous	7,51	7,58	7,73
31	Special Services	17	19	20
21,11		21,70	22,18	21,59
17	*Deduct*—Value of Supplies to other Departments .	*5*	*—5*	...
20,94	TOTAL .	21,65	22,23	21,59

310. The saving under *Subordinate Establishments* (16) was chiefly due to the lapse of the provision for the trolly removal system of conservancy at Bangalore, and to small conservancy and tattie watering establishment employed. The actuals under *Mechanical Punkha, etc.*, (87), represent working expenses debited by the Military Works Department, to meet which funds were provided by reappropriation. The saving under *Barrack Bedding* (1,32) was mainly due to small purchases owing to the extension of the period of duration of blankets and satranjees, and to low charges for repair and washing of bedding. The increase under *Lighting Charges, etc.* (25) was due chiefly to purchase of oil for stock; partly counterbalanced by the replacement of Kerosine oil and gas at certain stations by electricity. The excess under *Miscellaneous* (22) was due to high prices of firewood, and to large issues of fuel; partly counterbalanced by small condemnations of miscellaneous articles in barrack and hospital.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Administration of Martial Law.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
	Judge Advocate General's Department—			
56	Head Quarters	62	52	53
1,45	Commands	1,04	1,12	1,12
1,55	Miscellaneous	1,77	1,68	1,64
3,56	TOTAL	3,43	3,32	3,29

311. The saving under *Head Quarters* (9) was chiefly due to no expenditure having been incurred for training of Cantonment Magistrates attached to the Judge Advocate General's Department; to the abolition of the appointment of Assistant Judge Advocate General at Army Head Quarters, and to savings in pay of office establishment. The excess under *Commands* (8) was mainly due to the scheme for the redistribution of Staff Officers, for which a deduction was made in the Budget, having taken effect from 1st June instead of 1st April 1904; partly counterbalanced by savings under Exchange Compensation Allowance. Low charges for regimental, garrison and station prisons, owing to a reduction in the number of prisoners, and the abolition of military pri sons at certain stations account for the saving under *Miscellaneous.*

Medical Establishments.

1903-4. Accounts.			1904-5. Budget.		1904-5. Revised.		1904-5. Accounts.	
		Medical Establishment—						
3,37		Head-Quarters and Commands		3,42		3,24		3,38
45,12		Districts		47,61		45,95		45,59
1,59		Nursing Service		2,02		1,97		1,96
5,27		Sanitation of Cantonments and Cantonment Hospitals		4,43		4,02		4,14
6,50		Army Bearer Corps		7,39		7,87		7,33
4,03		Army Hospital Corps		4,12		4,50		4,50
2,00		Medical Store Depôts		2,04		2,02		2,06
10		Followers' Hospitals		9		9		10
1,75		Miscellaneous		1,82		1,70		161
	22,55	Medical Supplies	21,90		22,35		22,82	
		Deduct—						
	4,11	Issues to other Departments	*3,08*		*3,54*		*4,25*	
18,44				18,82		18,81		18,57
15		Special Services		6		6		8
88,32		TOTAL		91,82		90,23		89,32

312. The saving of 2,02 under *Medical Establishment—Districts* was chiefly due to the absence of certain Medical Officers and subordinates in China and Somaliland; to the partial lapse of the provision for revision of rates of pay of certain Military Medical appointments; to the insufficiency of the deduction in the Budget for probable savings; and to pay of hospital dhobies having been compiled under *Army Hospital Corps* which caused an excess of 38 under that head. The decrease of 29 under *Sanitation of Cantonments, etc.* (29) was mainly due to a credit afforded by the Public Works Department, Burma, in connection with the Rangoon Sudder Bazar Expropriation Scheme; partly counterbalanced by increased charges for salaries owing to variation in army ranks of certain Sanitary officers. Under *Miscellaneous* the saving of 21 was due to the small number of military pupils at Medical Colleges and Schools. The saving of 6 under *Nursing Service* is attributable to short strength of Nursing Sisters; and that of 6 under *Army Bearer Corps* to short strength of and less clothing charges for bearers, counterbalanced by increased travelling charges, and by a special grant for construction of huts. The excess of 92 under *Medical Supplies* was due to large purchases of Medical and Surgical stores for depôts to meet increased demands by civil institutions, owing to the prevalence of plague; to the revision of surgical and medical equipment of field hospitals, and, to increased charges for hospital supplies; partly counterbalanced by small purchases for hospital equipment, and low charges for dieting the sick. The credit under *Issues to other Departments* was mainly due to large demands by Civil institutions, partly counterbalanced by debits for the value of local stores returned from China and Somaliland.

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

Ordnance.

1903-4. Accounts.		1904-5. Budget.	Revised.	Accounts.
R	ESTABLISHMENTS—	R	R	R
3,66	Supervising Staff	3,71	3,71	3,65
22,96	Arsenals and Depôts	23,81	22,95	23,12
31,22	Factories	35,49	34,11	33,67
1,38	Fort Armaments	1,21	1,18	1,17
	STORES—			
16,67	For Arsenals and Depôts	15,13	11,24	11,22
32,85	For Factories	40,22	40,65	38,49
73	Freight	67	75	83
5,77	Other Charges	4,04	4,23	4,31
6,36	Camp Equipage	4,00	3,60	3,73
1,56	Line Gear	1,55	1,56	1,63
1,23,16		1,29,83	1,23,98	1,21,82
	Deduct—			
13,95	Supplies to other Departments	*4,23*	*2,64*	*3,97*
1,09,21		1,25,60	1,21,34	1,17,85
4	Special Services	13	13	4
1,09,25	TOTAL	1,25,73	1,21,47	1,17,89

313. Under *Establishments—Arsenals and Depôts*, the saving of 69 was chiefly due to the small number of officers present on duty, to the deputation of European subordinates to England, and to savings in office establishments; partly counterbalanced by increased expenditure for extra temporary artificers and others, and for construction of ordnance lascar lines. The decrease of 1,82 under *Establishments—Factories* was mainly due to savings in the provision for additional Establishments for the Rifle and Cordite Factories; to an insufficient deduction in the Budget for probable savings; and to short strength of extra temporary artificers and others, owing to reduced outturn of ordinary work in consequence of the manufacture of articles the cost of which was debitable to the Reorganisation grant. The saving of 3,91 under *Stores—for Arsenals and Depôts* was mainly attributable to the lapses of the special provisions for increases to the strength of the native army reserves (1,38), and of certain native infantry regiments (1,72), for the formation of the 106th Hazara Pioneers (83), and for the Corps of Indian Coast Artillery (14); and to small purchases of local stores; partly counterbalanced by the value of stores returned from South Africa, China and Somaliland (31) adjusted by credit to His Majesty's Imperial Government. Under *Stores for Factories*, the decrease of 1,73 was chiefly due to the small purchases of local stores for the Foundry and Shell Factory, and for the Cordite Factory, to small purchase of rosewood timber for the Central Gun Carriage Factory; and low freight charges on timber, and to lapses of provisions for increase of the native army reserve, and for purchase of brown leather for bandolier equipment, partly counterbalanced by increased purchases of local stores for the Rifle Factory, and the Gun Carriage Factories. Under *Camp Equipage* the saving of 27 arose from the lapse of the special provision for mobilization equipment, and from less purchases for ordinary requirements than was anticipated. Less expenditure on tents for the Chitral Garrison led to a fall of 9 under *Special Services*. Against these savings there were small increases of 16 under *Freight* and of 27 under *Other Charges*. Under the former head the increase was due to large consignments, and that under the latter to replacements of stores issued to Somaliland, and to excess expenditure of a miscellaneous nature. The short deduction under *Supplies to other Departments* (26) was chiefly due to the adjustment by credit to His Majesty's Imperial Government of the net value of stores issued to and returned from China and Somaliland, also of peace equipment; partly counterbalanced by the adjustment of the value of stores issued from stock to Mauritius, Ceylon, and to His Majesty's Imperial Government, London, and by large issues to other departments.

Other Effective Charges.

314. There was an increase of 10 under *Ecclesiastical* due chiefly to more charges for capitation and travelling allowances to Wesleyan Ministers than were anticipated. Under *Education* the decrease of 26 was mainly due to the abolition of the appointments of Deputy Assistant Adjutants—General for Instruction; to the absence of an officer on furlough; to less charges for books, materials, etc., for Army Schools; and to small payments of donations, etc., to educational institutions. The excess of 2,15 under *Sea Transport Charges* was attributable to the cost of the conveyance of surplus troops and details to England by the troop freight ship *Malta*, and P. and O. Steamer *Peninsular*; partly counterbalanced by the payment for coal for Indian troop service transports having been made in England; and by small charges for passage money for the conveyance of officers and others to and from Europe. Under *Volunteer Corps* the saving of 22 was chiefly due to the insufficient deduction for probable savings under establishments; to the lapse

Section L.—ARMY SERVICES—EXPENDITURE—*concluded.*

Other Effective Charges—*concluded.*

of the special grant for contingencies for Volunteer Corps in all India and Burma; and to capitation grants having been drawn for few reservists; partly counterbalanced by the appointment of certain additional Sergeant Instructors.

315. The figures under *Miscellaneous Services* may be sub-divided as follows:—

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
77,72	Special Charges	48,93	1,11,48	1,04,46
17,82	Other Items	16,17	16,40	17,63
95,54	TOTAL	65,10	1,27,88	1,22,09

316. The variations under *Special Charges* have been explained in paragraph 282. Under *Other Items* the increase of 1,46 was chiefly due to reconstitution of certain Native Infantry Regiments of the late Madras Command; to the mustering out of the 65th Carnatic Light Infantry and 71st Coorg Rifles; to larger claims for compensation than anticipated; to additional grants for purchase of land: to charges for the conveyance to Thal of the 40 miles of permanent way material of the Light Military Railway reserve; to travelling charges and allowances to officers and men, to deputation allowance to officers on special duty in Japan, to Moonshee allowance to officers on passing in native languages and to increased charges for camps of exercise, manœuvres and instruction; partly counterbalanced by less charges for telegrams issued on the debit-note system.

Non-Effective Charges.

317. There was an excess of 39 over the Budget under *Military Pensions to Europeans* due chiefly to increased charges for pensions to Commissioned Officers (79), and to large payments of gratuities (4); partly counterbalanced by a decrease in charges for pensions to departmental officers with honorary rank, and departmental warrant officers owing mainly to the re-employment of certain pensioners (53). Under *Military Pensions to Natives* the excess of 1,54 was due to increase in pension charges of native commissioned, non-commissioned officers and soldiers, and of subordinate medical department (54); to more charges for gratuities to native soldiers and regimental followers, owing to the mustering out of the 65th Carnatic Light Infantry and 71st Coorg Rifles (87); and to men of the active reserve (68); partly counterbalanced by reduced grain compensation allowance to Madras pensioners (44) in consequence of cheap rates for rice, and by small charges for family pensions owing to casualties and to certain pensioners not having claimed their pensions when due (13). The saving of 7 under *Family Pensions and Compassionate Allowances, etc.*, was in the charges for Compassionate allowances (10), partly counterbalanced by increased charges for Indian Military Service Family Pensions (5). The large number of admissions to the pension establishment (30) and large payments of gratuities (29) led to an increase of 62 under *Departmental Pensions and Gratuities.*

Expenditure in England.

318. As compared with the Budget, the English expenditure showed a saving of £213,5 under *Effective Charges* and an increase of £3,2 under *Non-Effective Charges.* The saving under *Effective Charges* occurred mainly in Ordnance Stores (£392,2), as the payments in respect of batteries of artillery, provided for under this head, have been charged under "Reorganisation." There was also a small saving of £7,4 under passage of officers owing to the small number of officers provided with passages otherwise than in transports. These savings were, to some extent, counterbalanced by a refund (£90,2) from the War Office in respect of British Forces serving in India; by increased expenditure on furlough pay (£29,6) owing to a large number of officers of the Indian service being on furlough; by furlough pay of British Forces serving in India (£11,5); by large payments for conveyance of Drafts from South Africa to India (£37,1); by the pay and expenses of Representatives with the Field Forces in Manchuria (£10,9); and by the purchase of stallions provided for under *Scientific* (£8,5). Under *Non-Effective Charges* the excess due to payments to the War Office for retired pay, etc., of British forces for service in India (£12,8), and to refund of a portion of the contributions towards pension of Indian Native soldiers lent for Imperial Service received in previous years (£9,9), partly counterbalanced by decreases under pay of non-effective Colonels of Royal Artillery (£1,7), pay and pensions of non-effective and retired officers of the Indian Service (£16,8), and Indian Military Service Family Pensions (£1,0). The actuals under *Reorganisation* £686,4 represent cost of Ordnance (£544,2), Medical (£9,8), Clothing (£5), and Supply and Transport (£131,9) Stores for India.

Section LL.—SPECIAL DEFENCE WORKS.—EXPENDITURE.

47.—Special Defences.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	EXPENDITURE	R	R	R
3,25	India	16,00	7,18	5,39
£		£	£	£
21,7	Equivalent in Sterling	106,7	47,9	35,9
5,4	England	150,0	100,0	92,4
27,1	TOTAL	256,7	147,9	128,3

319. The expenditure in India fell short of the Budget Estimate by R10,61 and was due to the partial utilisation of the provision made. In England the expenditure was less than the Budget Estimate by £57,6 or R8,64 owing to the suspension of the supply of guns and mountings.

Section M.—PROVINCIAL ADJUSTMENT.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
+1,79,29	TOTAL SURPLUS OR DEFICIT IN RUPEES	—1,97,52	—3,62	+24,42
£		£	£	£
+1,195,3	DITTO DITTO IN STERLING	—1,316,8	—2,41	+162,8

DETAILS.

			India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. F. Province.	Madras.	Bombay.	TOTAL.
Provincial.			R	R	R	R	R	R	R	R	R	R	R	R
Revenue	Accounts	1903-4	...	1,14,39	...	3,66,68	92,84	6,33,55	4,30,38	2,23,08	...	4,22,11	4,60,62	27,43,65
	Budget	1904-5	...	1,19,79	...	3,71,53	75,47	5,03,80	3,69,55	2,13,27	...	3,60,60	4,61 43	24,75,44
	Revised	1904-5	...	1,14,92	...	3,81,43	75,84	5,16,41	3,73,97	2,63,14	...	3,58,29	5,12,05	25,96,05
	Accounts	1904-5	...	1,14,84	...	3,81,62	75,20	5,18,29	3,77,58	2,61,97	...	3,63,69	5,10,29	26,03,48
Expenditure	Accounts	1903-4	...	1,21,80	...	3,87,00	81,43	5,46,31	3,93,27	2,16,33	...	3,69,70	4,61,85	25,77,69
	Budget	1904-5	...	1,26,80	...	4,05,94	79,45	5,36,34	3,94,15	2,35,27	...	3,77,12	4,74,20	26,29,27
	Revised	1904-5	...	1,21,93	...	4,01,71	77,79	5,34,08	3,88,89	2,15,07	..	3,77,13	4,68,72	25,85,32
	Accounts	1904-5	...	1,21,85	...	3,97,54	77,90	5,30,82	3,86,27	2,14 02	...	3,77,71	4,66,33	25 72,44
Surplus or Deficit.	Accounts	1903-4	...	—7,41	...	—20,32	+11,41	+87,24	+37,11	+6,75	...	+52,41	—1,23	+1,65,96
	Budget	1904-5	...	—7,01	...	—34,41	—3,98	—32,54	—2,460	—22,00	...	—16,52	—12,77	—1,53,83
	Revised	1904-5	...	—7,01	...	—20,2[illegible]	—1,95	—17,67	—14,02	+48,07	...	—18,84	+43,33	+10,73
	Accounts	1904-5	...	—7,01	...	—15,92	—2,70	—12,53	—8,69	+47,95	...	—14,02	+43,96	+31,04
Closing Balance.	Accounts	1903-4	...	15,01	...	84,98	27,50	1,42,53	75,27	32,00	...	95,12	32,77	5,05,18
	Accounts	1904-5	...	8,00	...	69,06	24,80	1,30,00	66,58	79,95	...	81,10	76,73	5,36,22
Local.														
Revenue	Accounts	1903-4	2,51	12,93	9,62	23,10	12,08	93,21	1,31,40	40,10	3 68	1,51,98	57,45	5,38,06
	Budget	1904-5	2,42	14,05	9,13	22,93	12,72	87,88	1,29,75	39,10	3,96	1,46,59	54,74	5,23,87
	Revised	1904-5	2,32	15,22	10,32	24,43	13,58	89,59	1,32,36	42,67	3,76	1,40,72	54,04	5,29,01
	Accounts	1904-5	2,34	15,25	11,57	23,63	13,87	89 47	1,32,57	42,63	3,55	1,45,93	52,09	5,32,90
Expenditure	Accounts	1903-4	2,51	14,34	8,77	21,94	12,00	91,44	1,29,34	38,43	3,60	1,49,50	52,86	5,24,73
	Budget	1904-5	2,63	15,73	12,16	27,71	13,46	91,60	1,33,39	43,94	4,12	1,65,82	57,00	5,67,56
	Revised	1904-5	2,54	14,93	9,42	23,85	13,62	91,52	1,32,57	39,10	3,73	1,55,05	56,43	5,43,36
	Accounts	1904-5	2,49	15,26	10,65	23,41	12,63	88,87	1,31,81	40,03	3 61	1,54,55	56,21	5,39,52
Surplus or Deficit.	Accounts	1903-4	...	—1,41	+85	+1,16	+8	+1,77	+2,06	+1,67	+8	+2,48	+4,59	+13,33
	Budget	1904-5	—21	—1,08	—3,03	—4,78	—74	—3,72	—3,64	—4,84	—16	—19,23	—2,26	—43,69
	Revised	1904-5	—22	+29	+90	+58	—4	—1,93	—21	+3,57	+3	—14,93	—2,39	—14,35
	Accounts	1904-5	—15	—1	+92	+22	+1,24	+60	+76	+2,60	—6	—8,62	—4,12	—6,62
Closing Balance.	Accounts	1903-4	1,63	3,23	10,00	14,49	4,18	25,97	25,51	18,66	1.47	48,42	34,00	1,87,56
	Accounts	1904-5	1,48	3,22	10,92	14,71	5,42	26,57	26,27	21,26	1,41	39,80	29,88	1,80,94
Total.														
Revenue	Accounts	1903-4	2,51	1,27,32	9,62	3,89,78	1,04,92	7,26,76	5,61,78	2,63,18	3.68	5,74,09	5,18,07	32,81,71
	Budget	1904-5	2,42	1,34,44	9,13	3,94,46	88,19	5,91,68	4,99,30	2,52,37	3,96	5,07,19	5,16,17	29,99,31
	Revised	1904-5	2,32	1,30,14	10,32	4,05,86	89,42	6,06,00	5,06,33	3,05,81	3,76	4,99,01	5,66,09	31,25,06
	Accounts	1904-5	2,34	1,30,09	11,57	4,05,25	89,07	6,07,76	5,10,15	3,04,60	3,55	5,09,62	5,62,38	31,36,38
Expenditure	Accounts	1903-4	2,51	1,36,14	8,77	4,08,94	93,43	6,37,75	5,22,61	2,54,76	3,60	5,19,20	5,14,71	31,02,42
	Budget	1904-5	2,63	1,42,53	12,16	4,33,65	92,91	6,27,94	5,27,54	2,79,21	4,12	5,42,94	5,31,20	31,96,83
	Revised	1904-5	2,54	1,36,86	9,42	4,25,56	91,41	6,25,60	5,21,46	2,54,17	3,73	5,32,78	5,25,15	31,28,68
	Accounts	1904-5	2,49	1,37,11	10,65	4,20,95	90 53	6,19,69	5,18,08	2,54,05	3,61	5,32,26	5,22,54	31,11,96
Surplus or Deficit.	Accounts	1903-4	...	—8,82	+85	—19,16	+11,49	+89,01	+39,17	+8,42	+8	+54,89	+3,36	+1,79,29
	Budget	1904-5	—21	—8,09	—3,03	—39,19	—4,72	—36,26	—28,24	—26,84	—16	—35,75	—15,03	—1,97,52
	Revised	1904-5	—22	—6,72	+90	—19,70	—1,99	—19,60	—15,13	+51,64	+3	—33,77	+40,94	—3,62
	Accounts	1904-5	—15	—7,02	+92	—15,70	—1,46	—11,93	—7,93	+50,55	—6	—22,64	+39,84	+24,42
Closing Balance.	Accounts	1903-4	1,63	18,24	10,00	99,47	31,68	1,68,50	1,00,78	50,66	1,47	1,43,54	66,77	6,92,74
	Accounts	1904-5	1,48	11,22	10,9[illegible]	83,77	30,22	1,56,57	92,85	1,01,21	1,41	1,20,90	1,06,61	7,17,16

320. The figures shown under this head represent the surplus or deficit of each Provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The Revenue and Expenditure under the various major heads have been shown, in detail, in the foregoing pages, and the share of these, pertaining to the Provincial and Local sections of the accounts for the several groups, is given below separately for each Province.

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

321. The Budget provided for an expenditure from Provincial Balances of R1,53,83 or £1,025,5, and from Local Balances of R43,69 or £291,3, but the accounts show a net addition to the Provincial Balances of R31,04 or £206,9, and a net decrease in the Local Balances of R6,62 or £44,1. Compared with the Budget, therefore, there was an increase of R2,21,94 or £1,479,6 in the Provincial and Local Balances taken together. These figures do not, however, give a true idea of the actual transactions of the year, for, in order that the Punjab and Bombay Local Governments might start the new Provincial settlements in 1905-06, under favourable conditions, the Imperial Government allotted to each an initial lump grant of R50,00.

322. Of the total increase (2,21,94) 77,39 occurred in the Punjab, 54,87 in Bombay, 24,33 in Bengal, 23,49 in Burma, and 20,31 in the United Provinces. The improvements in the Punjab and Bombay were mainly due to the allotments referred to above. Apart from this there were in the Punjab improvements in the receipts under Revenue and Other Public Works, and large decreases in the charges under the latter head and in Civil Departments. In Bombay the accounts showed increased receipts under Revenue and Civil Departments and a considerable decrease in the expenditure under both these heads, as well as under Other Public Works. In Bengal the improvement occurred in the receipts under the group heads Revenue, Civil Departments, and Irrigation, enhanced by savings in the expenditure under Revenue and Other Public Works. In Burma the increase was due to large receipts under the group head Revenue, and less expenditure under Revenue, Civil Departments and Other Public Works. In the United Provinces the largest improvement occurred under Irrigation receipts. The group heads Miscellaneous and Revenue also contributed to the increase; and there were large savings in expenditure under Civil Departments, while the lapse of the grant under Railways adds to the improvement.

Central Provinces.

Revenue. 1903-4. Accounts.	1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.		Expenditure. 1903-4. Accounts.	1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
				PROVINCIAL—				
1,06,99	1,12,37	1,07,79	1,07,58	Revenue	19,34	21,37	20,45	20,59
1,49	1,16	80	80	Interest	79	1,07	59	60
15	17	15	15	Post Office	78	80	78	76
3,75	4,11	3,88	3,86	Civil Departments	48,62	53,93	51,36	51,16
1,25	1,34	1,11	1,48	Miscellaneous	20,05	8,39	9,50	10,42
1	1	1	2	Irrigation	2,75	3,00	3,00	2,73
75	63	88	95	Other Public Works	28,00	36,29	34,40	33,71
...	...	...	...	Transfers to Local	1,47	1,95	1,85	1,88
1,14,39	1,19,79	1,14,92	1,14,84	TOTAL	1,21,80	1,26,80	1,21,93	1,21,85
				LOCAL—				
8,86	10,04	10,25	10,18	Revenue	5,98	6,31	6,24	6,28
1,87	1,96	2,22	2,29	Civil Department	6,68	7,43	7,05	7,34
29	25	33	32	Miscellaneous	19	20	20	19
...	...	...	...	Famine Relief	...	...	...	...
44	45	57	58	Other Public Works	1,49	1,79	1,44	1,45
1,47	1,95	1,85	1,88	Transfers from Provincial	...	...	...	...
12,93	14,65	15,22	15,25	TOTAL	14,34	15,73	14,93	15,26
1,27,32	1,34,44	1,30,14	1,30,09	GRAND TOTAL	1,36,14	1,42,53	1,36,86	1,37,11
				SURPLUS +, DEFICIT —	—8,82	—8,09	—6,72	—7,02

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Burma.

Revenue. 1903-4. Accounts.	Budget.	1903-4. Revised.	Accounts.		Expenditure. 1903-4. Accounts.	Budget.	1904-5. Revised.	Accounts
				PROVINCIAL—				
3,41,06	3,44,86	3,54,98	3,55,05	Revenue	81,56	86,87	86,46	84,54
47	38	45	49	Interest	24	32	26	25
...	...	...	...	Post Office	1,63	1,63	1,73	1,85
17,46	17,69	17,45	18,18	Civil Departments	1,77,64	1,90,49	1,86,48	1,88,10
2,08	4,16	4,15	3,69	Miscellaneous	17,04	16,60	16,39	16,10
...	...	...	...	Famine Relief	...	...	...	...
...	...	...	...	Railways	85	40	80	78
1,19	1,30	1,35	1,34	Irrigation	15,63	16,50	16,50	14,80
4,42	3,14	3,05	2,87	Other Public Works	96,21	97,16	97,19	95,21
...	...	...	...	Transfers to Local	—3,80	—4,03	—4,10	—4,09
3,66,68	3,71,53	3,81,43	3,81,62	TOTAL	3,87,00	4,05,94	4,01,71	3,97,54
				LOCAL—				
17,68	17,90	18,50	17,82	Revenue	1,12	1,06	1,17	96
...	...	...	...	Interest	1	1	1	1
...	...	...	...	Post Office	1,23	1,30	1,30	1,26
1,94	1,91	2,23	2,13	Civil Departments	5,11	6,14	5,42	4,99
5,19	5,18	5,45	5,52	Miscellaneous	1,60	1,68	1,62	1,61
...	...	...	...	Irrigation	12	33	12	11
2,09	1,97	2,35	2,25	Other Public Works	12,75	17,19	14,21	14,47
—3,80	—4,03	—4,10	—4,09	Transfers from Provincial	...	...	...	...
23,10	22,93	24,43	23,63	TOTAL	21,94	27,71	23,85	23,41
3,89,78	3,94,46	4,05,86	4,05,25	GRAND TOTAL	4,08,94	4,33,65	4,25,56	4,20,95
				SURPLUS +, DEFICIT —	—19,16	—39,19	—19,70	—15,70

Assam.

Revenue. 1903-4. Accounts.	Budget.	1904-5. Revised.	Accounts.		Expenditure. 1903-4. Accounts.	Budget.	1904-5. Revised.	Accounts.
				PROVINCIAL—				
87,44	69,70	70,38	69,63	Revenue	13,22	9,12	8,98	9,03
3	3	3	4	Interest	2	3	3	3
...	...	...	...	Post Office	8	...	...	...
3,17	3,74	3,41	3,48	Civil Departments	35,88	38,61	37,35	37,12
22	21	18	20	Miscellaneous	3,31	3,53	3,59	3,79
89	85	72	76	Railways	83	87	83	81
1,09	94	1,12	1,09	Other Public Works	24,88	24,15	22,83	22,93
...	...	...	...	Transfers to Local	3,21	3,14	4,18	4,19
92,84	75,47	75,84	75,20	TOTAL	81,43	79,45	77,79	77,90
				LOCAL—				
6,13	6,94	6,86	6,92	Revenue	3	5	8	7
...	...	...	...	Post Office	43	45	44	44
1,39	1,34	1,27	1,43	Civil Departments	5,22	5,01	5,40	5,63
28	24	26	26	Miscellaneous	21	23	23	24
...	...	...	...	Famine Relief	...	...	...	...
1,07	1,06	1,01	1,07	Other Public Works	6,11	7,72	7,47	6,25
3,21	3,14	4,18	4,19	Transfers from Provincial	...	...	...	...
12,08	12,72	13,58	13,87	TOTAL	12,00	13,46	13,62	12,63
1,04,92	88,19	89,42	89,07	GRAND TOTAL	93,43	92,91	91,41	90,53
				SURPLUS +, DEFICIT —	+11,49	—4,72	—1,99	—1,46

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Bengal.

Revenue 1903-4. Accounts.	Revenue 1904-5. Budget.	Revenue 1904-5. Revised.	Revenue 1904-5. Accounts.		Expenditure 1903-4. Accounts.	Expenditure 1904-5. Budget.	Expenditure 1904-5. Revised.	Expenditure 1904-5. Accounts.
				PROVINCIAL—				
5,32,05	4,11,78	4,18,38	4,18,64	Revenue	72,57	67,50	65,16	65,37
3,26	3,66	3,13	2,86	Interest	1,96	2,23	1,99	1,96
...	...	...	...	Post Office	6	...	...	...
49,42	46,94	49,06	51,46	Civil Departments	2,82,33	2,93,48	2,96,30	2,96,18
13,66	11,41	11,41	10,04	Miscellaneous	41,70	43,12	42,24	41,54
...	...	...	...	Famine Relief	...	...	...	...
...	...	...	...	Railway	5	3	4	4
27,24	25,42	28,46	28,90	Irrigation	52,38	50,12	52,92	51,33
7,92	4,59	5,97	6,39	Other Public Works	76,05	65,20	62,24	60,57
...	...	...	...	Transfers to Local	19,21	14,66	13,19	13,83
6,33,55	5,03,80	5,16,41	5,18,29	TOTAL	5,46,31	5,36,34	5,34,08	5,30,82
				LOCAL—				
52,59	52,25	54,32	54,06	Revenue	3,91	3,97	3,65	3,72
44	42	44	44	Interest	14	30	15	11
11	10	13	12	Post Office	3,53	3,88	3,70	3,60
12,46	11,83	12,52	12,04	Civil Departments	31,82	34,14	32,08	31,87
1,97	2,17	2,29	2,19	Miscellaneous	1,27	1,62	1,36	1,70
...	...	...	...	Famine Relief	...	...	...	3
20	18	20	20	Irrigation	1	1	1	1
6,23	6,27	6,50	6,59	Other Public Works	50,76	47,68	50,57	47,83
19,21	14,66	13,19	13,83	Transfers from Provincial	...	...	...	...
93,21	87,88	89,59	89,47	TOTAL	91,44	91,60	91,52	88,87
7,26,76	5,91,68	6,06,00	6,07,76	GRAND TOTAL	6,37,75	6,27,94	6,25,60	6,19,69
				SURPLUS +, DEFICIT —	+89,01	—36,26	—19,60	—11,93

United Provinces of Agra and Oudh.

Revenue 1903-4. Accounts.	Revenue 1904-5. Budget.	Revenue 1904-5. Revised.	Revenue 1904-5. Accounts.		Expenditure 1903-4. Accounts.	Expenditure 1904-5. Budget.	Expenditure 1904-5. Revised.	Expenditure 1904-5. Accounts.
				PROVINCIAL—				
3,49,53	2,65,07	2,66,48	2,66,66	Revenue	58,36	35,85	34,46	34,44
3,88	4,07	3,53	3,50	Interest	3,37	3,47	3,36	3,36
12,40	12,67	12,72	12,50	Civil Departments	1,58,59	1,69,79	1,62,50	1,61,41
4,60	3,83	4,16	4,95	Miscellaneous	33,43	33,76	34,01	33,35
...	...	...	...	Famine Relief	...	...	...	...
...	...	...	...	Railway	...	1,40	...	...
56,64	81,20	84,05	86,76	Irrigation	67,22	67,97	69,54	69,47
3,33	2,71	3,03	3,21	Other Public Works	50,17	62,23	63,07	62,16
...	...	...	...	Transfers to Local	22,13	19,68	21,95	22,08
4,30,38	3,69,55	3,73,97	3,77,58	TOTAL	3,93,27	3,94,15	3,88,89	3,86,27
				LOCAL—				
92,06	93,08	92,61	92,86	Revenue	33,47	36,14	33,68	33,82
19	19	19	19	Interest	...	...	...	...
...	...	...	..	Post Office	1,91	1,91	1,89	1,89
10,50	10,58	11,16	11,00	Civil Departments	61,62	64,21	62,72	62,70
17	20	20	24	Miscellaneous	36	38	46	42
6,35	6,02	6,25	6,20	Other Public Works	31,98	30,75	33,82	32,98
22,13	19,68	21,95	22,08	Transfers from Provincial	...	...	...	...
1,31,40	1,29,75	1,32,36	1,32,57	TOTAL	1,29,34	1,33,39	1,32,57	1,31,81
5,61,78	4,99,30	5,06,33	5,10,15	GRAND TOTAL	5,22,61	5,27,54	5,21,46	5,18,08
				SURPLUS +, DEFICIT —	+39,17	—28,24	—15,13	—7,93

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Punjab.

Revenue. 1903-4. Accounts.	1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.		Expenditure. 1903-4. Accounts.	1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
				PROVINCIAL—				
3,00,14	1,90,45	2,39,40	2,37,26	Revenue	36,62	38,64	38,43	38,53
2,58	2,65	2,76	2,68	Interest	2,26	2,42	2,29	2,25
...	...	...	...	Post Office	1,44	1,49	1,47	1,45
12,46	13,50	13,27	13,65	Civil Departments	1,13,74	1,18,09	1,16,62	1,17,14
4,24	3,34	3,35	4,01	Miscellaneous	25,23	19,54	20,14	19,83
...	...	...	...	Famine Relief	—2	...	...	—3
53	59	61	59	Irrigation	53	51	75	68
3,13	2,74	3,75	3,78	Other Public Works	43,85	62,00	43,55	42,02
...	...	...	...	Transfers to Local	—7,32	—7,42	—8,18	—7,85
2,23,08	2,13,27	2,63,14	2,61,97	TOTAL	2,16,33	2,35,27	2,15,07	2,14,02
				LOCAL—				
38,59	38,21	40,93	40,83	Revenue	13,53	13,91	12,83	13,25
1	1	2	2	Interest	3	3	3	3
10	11	11	11	Post Office	12	13	12	12
3,14	3,07	3,38	3,27	Civil Departments	13,41	14,67	13,47	14,03
1,87	1,77	1,93	1,88	Miscellaneous	1,99	2,09	2,02	2,04
...	...	...	...	Famine Relief	...	...	...	...
36	34	34	33	Irrigation	31	28	28	26
3,35	3,01	4,14	4,04	Other Public Works	9,04	12,83	10,35	10,30
—7,32	—7,42	—8,18	—7,85	Transfers from Provincial	...	...	..	...
40,10	39,10	42,67	42,63	TOTAL	38,43	43,94	39,10	40,03
2,63,18	2,52,37	3,05,81	3,04,60	GRAND TOTAL	2,54,76	2,79,21	2,54,17	2,54,05
				SURPLUS +, DEFICIT —	+8,42	—26,84	+51,64	+50,55

Madras.

Revenue. 1903-4. Accounts.	1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.		Expenditure. 1903-4. Accounts.	1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
				PROVINCIAL—				
3,82,27	3,23,59	3,21,88	3,26,79	Revenue	82,22	81,43	76,89	77,57
2,50	2,35	2,27	2,27	Interest	1,82	1,95	1,82	1,82
...	...	...	...	Post Office	1,07	...	...	...
30,07	27,41	26,85	27,07	Civil Departments	1,66,17	1,70,55	1,70,26	1,70,15
3,95	4,00	3,80	4,16	Miscellaneous	34,04	31,54	34,89	34,40
...	...	...	...	Famine Relief	...	...	...	...
...	...	...	...	Railways	...	...	...	...
1,55	1,36	1,68	1,68	Irrigation	45,71	41,80	48,13	48,01
1,77	1,89	1,81	1,72	Other Public Works	32,64	45,72	41,81	41,96
...	...	...	...	Transfers to Local	6,03	4,13	3,33	3,80
4,22,11	3,60,60	3,58,29	3,63,69	TOTAL	3,69,70	3,77,12	3,77,13	3,77,71
				LOCAL—				
1,18,16	1,15,08	1,07,43	1,11,45	Revenue	50,67	53,13	51,29	51,22
59	44	65	64	Interest	2	1	1	1
3,79	3,85	3,79	4,06	Civil Departments	37,09	40,90	39,70	39,67
6,13	5,66	6,10	6,55	Miscellaneous	4,36	4,68	4,33	4,45
...	...	...	...	Famine Relief	...	...	...	...
4,11	5,00	5,33	5,47	Railways	2,98	4,32	4,20	4,30
...	...	...	...	Irrigation	11	11	7	6
13,17	12,43	14,09	13,96	Other Public Works	54,27	62,67	56,05	54,84
6,03	4,13	3,33	3,80	Transfers from Provincial	...	...	...	
1,51,98	1,46,59	1,40,72	1,45,93	TOTAL	1,49,50	1,65,82	1,55,65	1,54,55
5,74,09	5,07,19	4,99,01	5,09,62	GRAND TOTAL	5,19,20	5,42,94	5,32,78	5,32,26
				SURPLUS +, DEFICIT —	+54,89	—35,75	—33,77	—22,64

Section M.—PROVINCIAL ADJUSTMENT—*concluded.*

Bombay.

Revenue. 1903-4. Accounts.	1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.		Expenditure. 1903-4. Accounts.	1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
				PROVINCIAL—				
4,24,83	4,29,31	4,78,27	4,76,64	Revenue	1,73,54	1,82,10	1,81,86	1,79,97
5,75	5,56	5,83	5,39	Interest	6,63	6,76	6,24	6,18
...	...	...	...	Post Office	1,02	1,03	1,03	1,03
16,96	16,51	17,50	17,61	Civil Departments	1,79,99	1,89,63	1,85,29	1,85,65
3,59	3,24	3,34	3,78	Miscellaneous	44,39	36,98	36,65	37,11
...	...	...	...	Famine Relief	1	...	1,32	28
...	...	...	...	Railways	...	...	...	...
48	45	40	34	Irrigation	13	15	12	12
9,01	6,36	6,71	6,53	Other Public Works	48,54	48,50	46,29	46,03
...	...	...	..	Transfers to Local	7,60	9,05	9,92	9,96
4,60,62	4,61,43	5,12,05	5,10,29	TOTAL	4,61,85	4,74,20	4,68,72	4,66,33
				LOCAL—				
35,99	35,10	33,04	30,89	Revenue	5,50	5,88	5,56	5,68
26	24	25	25	Interest	3	7	7	11
6,13	5,02	5,26	5,36	Civil Departments	23,54	27,26	25,82	25,44
2,23	13	15	15	Miscellaneous	67	78	80	82
...	...	...	...	Famine Relief	...	...	...	3
5,24	5,20	5,42	5,48	Other Public Works	23,12	23,01	24,18	24,13
7,60	9,05	9,92	9,96	Transfers from Provincial	...	...	...	...
57,45	54,74	54,04	52,09	TOTAL	52,86	57,00	56,43	56,21
5,18,07	5,16,17	5,66,09	5,62,38	GRAND TOTAL	5,14,71	5,31,20	5,25,15	5,22,54
				SURPLUS +, DEFICIT —	+3,36	—15,03	+40,94	+39,84

Section N.—RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	RECEIPTS—	R	R	R
1,52,39	India* (Rupee figures) . .	3,77,29	2,95,57	2,87,57
£		£	£	£
1,015,9	Equivalent in Sterling . .	2,515,3	1,970,5	1,917,2
—73,0	England	1,252,6	1,853,3	1,853,3
942,9	TOTAL .	3,767,9	3,823,8	3,770,5
R	EXPENDITURE—	R	R	R
7,98,81	India (Rupee figures) . .	10,21,65	9,47,59	8,97,27
£		£	£	£
5,325,4	Equivalent in Sterling . .	6,810,9	6,317,3	5,981,8
2,581,8	England	2,980,7	2,624,9	2,572,2
7,907,2	TOTAL .	9,791,6	8,942,2	8,554,0

323. The following is a comparison of the Expenditure not charged to Revenue detailed under Major Heads:—

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R	INDIA—	R	R	R
4,85,00	48.—State Railways . . .	6,90,20	6,91,77	6,60,29
75,61	49.—Irrigation Works . .	1,23,98	59,18	53,09
5,60,61	TOTAL INDIA .	8,14,18	7,50,95	7,13,38
£		£	£	£
3,737,4	Equivalent in Sterling . .	5,427,8	5,006,3	4,755,8
	ENGLAND—			
1,301,8	48.—State Railways . .	1,709,0	1,509,0	1,495,1
3,8	49.—Irrigation Works . .	6,8	8,0	7,3
1,305,6	TOTAL ENGLAND .	1,715,8	1,517,0	1,502,4
5,043,0	TOTAL INDIA AND ENGLAND .	7,143,6	6,523,3	6,258,2

324. The following table compares the whole of the Capital Expenditure with the Estimates of the year and the actuals of the previous year:—

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
£		£	£	£
96,6	34.—Construction of Protective Railways	147,0	130,2	115,8
144,4	35.—Construction of Protective Irrigation Works	233,3	217,9	215,0
4,535,1	48.—State Railways . . .	6,310,3	6,120,8	5,897,0
507,9	49.—Irrigation Works . . .	833,3	402,5	361,2
5,284,0		7,523,9	6,871,4	6,589,0

325. Under head 48—State Railways, there was a lapse of £413,3 or Rs. 62,00 compared with the Budget Estimate. The principal lapses were—Tirhoot Extensions 16,27, Azhikal-Mangalore 5,97, Coonoor-Ootacamund 7,65, Moorshidabad Branch 9,44, Lower Sindh Extension 7,07, Rajputana-Malwa 12,81, Oudh and Rohilkhand 8,41, North-Western 6,81, North East Line 10,58, Stores and Reserve 39,23, while the more important Excesses were, Burma Extensions 31,07, Jech-Doab (Southern Section) 10,87, East Indian 11,43, Eastern Bengal 16,71. The causes of these variations are explained further on.

* Includes Capital raised by Companies towards outlay on State lines and an advance of £400,000 made to the B. B. & C. I. Railway Company by the Secretary of State.

Section N.—RAILWAY AND IRRIGATION EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways.

1903-4. Accounts. R		1904-5 Budget. R	1904-5 Revised. R	1904-5 Accounts. R
	PRINCIPAL LINES UNDER CONSTRUCTION—			
...	Shahdera Sangala	...	7,44	4,19
1	Kaunia-Dhubri Extension	1,50	1,85	2,65
...	Burma Railway Extensions	...	31,50	31,07
15,28	Dhubri-Gauhati	10,23	16,37	17,07
3,89	Extensions to Chitpore Terminus	3,00	3,98	2,48
36,98	Allahabad-Fyzabad	6,75	7,00	9,92
	Ganges Bridge	4,03	5,1	
52,00	Agra-Delhi Chord	39,60	42,97	42,73
19,68	Tirhoot Extensions	50,00	35,00	33,73
6,02	Kankoorgachi Chord (E. B. Railway)	4,10	4,20	4,77
1,89	Doubling the line between Canal Junction and Kankoorgachi	3,76	2,13	1,40
6,73	Madura-Pamban	1,56	62	52
6,59	Tinnevelly-Quilon (British Section)	3,06	3,94	3,55
24,63	Ditto (Native State Section)	3,30	10,13	10,30
29,70	Azikhal-Mangalore	50,00	42,40	44,03
10,92	Jech-Doab (Southern Section)	23,00	29,32	33,87
29,17	Quetta-Nushki	27,35	32,69	32,43
...	Coonoor-Ootacamund	10,00	2,30	2,35
—5	Marina Loop	...	...	...
38,14	Murshidabad Branch	37,51	27,54	28,07
10,38	Kaunia-Bonapara	10,00	2,30	6,44
14,40	Rewari-Phulera	28,00	27,00	26,47
20,02	Lower Sindh Extension	18,61	12,80	11,54
...	Khushalgarh Kohat Railway Conversion and Indus Bridge	...	2,96	1,51
...	Nagda-Muttra	...	11,65	7,29
...	Katihar-Godagiri	...	8,10	6,35
...	Allahabad-Jaunpur	...	6,50	6,10
...	Rameswaram Extension	...	1,00	97
3,26,38	TOTAL	3,35,36	3,84,69	3,71,80
	PRINCIPAL OPEN LINES—			
1,33,73	East Indian	1,57,50	1,69,00	1,68,93
17,08	Rajputana-Malwa System	18,00	11,50	5,19
38,55	Eastern Bengal	52,74	73,68	69,45
9,12	Tirhoot	15,00	24,91	23,19
37,96	Oudh and Rohilkhand	28,98	21,49	20,57
22,65	North-Western	77,17	77,59	70,36
...	Rohri-Samasata Doubling	...	6,16	6,56
5,29	South Indian	12,00	10,50	10,88
—13	Assam-Bengal, Part I	6	24	28
34,94	Assam-Bengal, Part II	19,94	21,74	19,60
—3	Nilgiri	3,60	2,00	11
20,81	North-East line (Madras Ry.)	20,00	13,24	9,42
35,97	Great Indian Peninsula	1,00,00	1,00,73	1,03,04
4	Jodhpur-Hyderabad (British Section)	8	17	10
	Cooch Behar Ranaghat-Krishnagar Segowli-Raksaul Brahmaputra-Sultanpur	60,00	...	...
3,55,98	TOTAL	5,65,07	5,32,95	5,07,68
1,12	Other Railways	2,02	48	20
—3,22	Stores and Reserve	44,10	...	4,87
6,80,26	GRAND TOTAL	9,46,55	9,18,12	8,84,55
£		£	£	£
4,535,1	Equivalent in Sterling	6,310,3	6,120,8	5,897,0
1,301,8	Charged in England	1,709,0	1,509,0	1,495,1
3,233,3	Ditto India	4,601,3	4,611,8	4,401,9

Section N.—RAILWAY AND IRRIGATION EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways—*continued.*

326. Comparing the outlay for 1904-5 with the Budget Estimate as regards lines under construction, an outlay of 31,07 was incurred on the Burma Railway Extensions provision for which was made under "Capital Account of Indian Railway Companies;" subsequently the outlay was classified under head 48; the excess of 6,84 in the case of the Dhubri-Gauhati Extensions was due to requirements of the line having been under-estimated; on the Tinnevelly-Quilon Railway, Native State Section, the excess of 7,00 was due to heavy expenditure on land slips and to the cost of permanent-way in the Ghats being higher than was estimated for; on the Jech-Doab Railway, Southern Section, the excess of 10,87 was due to the pushing on of work under Ballast and Permanent-way; the excess of 5,08 on the Quetta-Nushki Railway was due to progress of work under Formation and Ballast and Permanent-way having been accelerated; outlay of 7,29 on the Nagda-Muttra Railway, of 6,35 on the Katihar-Godagiri Railway, and of 6,10 on the Allahabad-Jaunpur Railway was met from the Reserve and from lapses that occurred during the course of the year on other lines. The lapse of 16,27 on the Tirhoot Extensions was due to the provision made for bridge-work and rolling stock material not having been utilised. The lapse of 5,97 on the Azikhal-Mangalore Railway occurred chiefly under the heads Formation and Ballast and Permanent-way; the lapse of 7,65 on the Coonoor-Ootacamund Railway was due to authority to commence work having been given very much later in the year than was anticipated; the lapse of 9,44 on the Moorshedabad Railway was due to the provision made for the purchase of steamers, flats, and rolling stock not having been fully utilised; and the lapse of 7,07 on the Lower Sindh Extension was due to smaller purchases of stores and larger credits for transfers and sales than originally anticipated.

327. As regards *Open Lines*, the more important increases were 11,43 on the East Indian Railway due mainly to larger progress on works than was anticipated; 16,71 on the Eastern Bengal State Railway due mainly to the purchase of the Brahmaputra-Sultanpur Branch Railway and the Ranaghat-Krishnagar Light Railway, provision for which was made separately and not included in the Budget Estimate of the Eastern Bengal State Railway; 8,19 on the Tirhoot Railway due mainly to the purchase of the Segowlie-Raksaul Branch Railway for which provision was also separately made; and an expenditure of 6,56 was incurred on the Samasata-Rohri Doubling, no provision for which was made in the Budget Estimate, the construction of the line having been decided upon during the year. The principal lapses were: 12,81 on the Rajputana-Malwa Railway mainly under Stores, due to short payments for English stores and freight and landing charges; 8,41 on the Oudh and Rohilkhand Railway chiefly attributable to the non-receipt during the year of English machinery for the new carriage and wagon shops at Lucknow and to the construction of certain rolling stock, for which provision was originally made, not having been put in hand; 6,81 on the North-Western Railway due mainly to short outlay under the heads Stations and Buildings and Rolling Stock; 10,58 on the North East Line (Madras Railway) due to short outlay under the heads Bridge-work, Ballast and Permanent-way, Stations and Buildings, and Rolling Stock. A provision of 60,00 was made for the purchase of the Cooch Behar, Ranaghat-Krishnagar, Segowlie-Raksaul and Brahmaputra-Sultanpur lines; the purchase of the last three was concluded and their cost included with the outlay of the main lines with which they were amalgamated. The lapse to the extent of the cost of these three lines is therefore nominal; as also that of 39,23 under Stores and Reserve, the amount having been distributed during the year where it was most likely to be required.

Section N.—RAILWAY AND IRRIGATION EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

49.—Irrigation Works.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
3,30	Mandalay Canal	1,73	1,80	1,55
9,92	Shwebo Canal	8,77	8,60	8,49
45	Mon Canals	5,00	1,90	1,69
10,16	Ganges Canal	5,45	2,38	2,02
...	Mat Branch	2,91	3,15	3,07
1,30	Lower Ganges Canal	4,27	2,86	2,27
38	Fatehpur Branch	59	61	35
2,64	Eastern Jumna Canal	3,03	2,22	1,88
1,01	Bari Doab Canal	2,46	2,28	1,27
1,19	Sirhind Canal	2,62	55	63
4,50	Lower Chenab Canal	12,52	2,02	1,25
17,95	Lower Jhelum Canal	26,81	10,07	9,18
23	Western Jumna Canal	42	21	...
1,18	Indus Inundation Canals	7,68	5,97	5,96
4,51	Kistna Delta System	4,52	4,58	4,35
1,01	Penner River System	62	70	71
88	Cauvery Delta System	2,34	1,38	1,11
1,29	Godaveri Delta System	2,35	1,83	1,80
1,94	Periyar Project	1,56	1,38	1,30
89	Dad Canal	40	39	45
3,36	Nasrat Canal	80	1,26	1,21
1,47	Mahiwah Project	83	2,39	2,31
1,43	Jamrao Canal	35	—1,56	—1,99
54	Desert Canal	10	22	20
1,29	Eastern Nara Works	1,02	74	74
3,36	Other Projects including Reserve	25,85	2,45	2,38
76,18	TOTAL OUTLAY	1,25,00	60,38	54,18
£ 507,9	Equivalent in Sterling	£ 833,3	£ 402,5	£ 361,2
504,1	Charged in India	826,5	394,5	353,9
3,8	" England	6,8	8,0	73

328. The expenditure in 1904-05 fell short of that of the previous year by R22,00 and of the Budget Estimate by R70,82, this large lapse being due to it not having been practicable to work up to the programme; the principal works on which the grants were not fully utilised were the Lower Chenab and the Lower Jhelum Canals in the Punjab.

Section N.—RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE—*concluded.*

Capital of Indian Railway Companies.

	India, 1904-5.			England, 1904-5.			Total, 1904-5.		
	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.
	£	£	£	£	£	£	£	£	£
GUARANTEED COMPANIES—									
Madras	—14,4	+115,9	+117,6	+461,9	+217,5	+85,4	+447,5	+333,4	+203,0
Ditto Extensions	—2,0	+3,6	+4,6	...	—1,5	+14,3,1	—2,0	+2,1	+147,7
B., B. and C. I.	+72,0	+120,0	+80,8	+371,7	—95,2	—89,3	+443,7	+24,8	—8,5
	+55,6	+239,5	+203,0	+833,6	+120,8	+139,2	+889,2	+360,3	+342,2
ASSISTED COMPANIES—									
Assam-Bengal	+49,7	+72,3	+72,5	—49,7	—72,3	—72,5	...	...	...
Bengal Central	—2,4	+1,3	+3,9	—2,0	—2,4	—2,4	—4,4	—1,1	+1,5
Bengal-Nagpur	—363,7	—490,4	—469,7	—449,6	+560,4	+576,7	—813,3	+70,0	+107,0
Burma	—42,1	—46,8	—24,4	—174,7	—127,5	—124,5	—216,8	—174,3	—148,9
Burma Extensions	—100,0	...	...	...	...	...	—100,0	...	...
Indian Midland	—178,2	—124,0	—116,2	—3,6	—8,5	—8,4	—181,8	—132,5	—124,6
Lucknow-Bareilly	+1,4	+2,3	+4,2	—5,0	—7,4	—7,2	—3,6	—5,1	—3,0
Southern Mahratta and Mysore	+58,9	+44,5	+55,8	—161,3	—117,7	—117,5	—102,4	—73,2	—61,7
	—576,4	—540,8	—473,9	—845,9	+224,6	+244,2	—1,422,3	—316,2	—229,7
BRANCH LINE COMPANIES—									
Ahmedabad-Parantij	...	...	...	...	...	...	...	...	...
Brahmaputra-Sultanpur	—1	—2,3	—2,3	...	...	...	—1	—2,3	—2,3
Hardwar-Dehra	...	+2	+2	...	...	...	...	+2	+2
Mymensingh-Jamalpur-Jagannathgunj	...	—6	+1	...	...	...	...	—6	+1
South Behar	+3,1	+1,3	+1,5	...	...	...	+3,1	+1,3	+1,5
Ahmedabad-Dholka	...	—1,3	—1,2	...	...	...	...	—1,3	—1,2
Tapti Valley	...	—1	+ 2	...	...	...	...	—1	+2
	+3,0	—2,8	—1,5	...	...	...	+3,0	—2,8	—1,5
TOTAL	—517,8	—304,1	—272,4	—12,3	+345,4	+383,4	—530,1	+41,3	+111,0

329. As explained in former reports, these are all net sums representing excess of receipts over payments. The Indian figures represent the difference between the advances taken by the Companies and the credits received chiefly on account of stores used on Revenue account. The English figures represent the difference between the Capital deposited by the Companies with the Secretary of State and the withdrawals for expenditure on Stores, Establishment charges, etc. These figures are necessarily liable to great fluctuations, but the following general explanations are furnished :—

330. *Guaranteed Companies, Madras Railway.*—The increase of 132,0 under India was due partly to the receipts having been larger than was anticipated and partly to the postponement of certain works which were to have been carried out by the Carriage and Wagon and Engineering Departments.

331. Under England there was a lapse of 103,8 in payments on account of Establishments and purchases of stores, being made up of lapses to the extent 65,7 and 39,6 on the Madras and Bombay, Baroda and Central India Railways and an excess of 1,5 on the Madras Railway extensions, while receipts on account of subscribed Capital and advances were less by 798,2, resulting in a net decrease of 694,4.

332. In India under *Assisted Companies* the lapse of 17,7 on the Burma Railways was due to insufficient progress having been made against the estimate for the proposed Goods Yard at Malagon and to failure on the part of the Forest Department to supply the full number of sleepers and quantity of timber contracted for; the provision to the extent of 100,0 made in the Budget Estimate for the Burma Railway Extensions under this section, was subsequently transferred to head 48 ; the lapse of 62,0 on the Indian Midland Railway was due to the provision for interlocking, and re-erecting signals at roadside stations not having been utilized, and to the provision for unforeseen works being utilised only in part ; the excess of 106,0 on the Bengal-Nagpur Railway was due to the construction of the Pench Valley Coal Branch having been undertaken during the course of the year, as also other works for which provision was not made in the Budget Estimate.

333. The *Branch Line Companies* deposit capital in Government Treasuries, and draw against these deposits for expenditure on construction according to requirements. During the year 8,7 was deposited and 10,2 withdrawn as against 17,2 and 14,2 provided in the Budget Estimate.

Section O.—PERMANENT DEBT.

	1904-5. Budget.	Revised.	Accounts.
	£	£	£
INDIA—			
Incurred	2,000,0	2,000,0	2,000,0
Discharged	86,7	86,7	84,3
NET INDIA	+1,913,3	+1,913,3	+1,915,7
ENGLAND—			
Incurred	2,500,0	2,500,0	2,500,0
Discharged	1,002,1	1,002,2	1,002,2
NET ENGLAND	+1,497,9	+1,497,8	+1,497,8
NET BOTH	+3,411,2	+3,411,1	+3,413,5

TEMPORARY DEBT.

	Budget.	Revised.	Accounts.
INDIA—			
Temporary Loans Discharged	333,3	333,3	333,3
NET INDIA	—333,3	—333,3	—333,3
ENGLAND—			
Temporary Loans Incurred	2,000,0	500,0	500,0
Temporary Loans Discharged	2,000,0	2,000,0	2,000,0
NET ENGLAND	...	—1,500,0	—1,500,0
NET BOTH	—333,3	—1,833,3	—1,833,3

334. Detailed explanations of the various entries under these heads have already been given in paras. 96 to 103 where the interest charges were considered.

Section P.—UNFUNDED DEBT.

	1904-5.					
		Budget. Equivalent in Sterling.		Revised. Equivalent in Sterling.		Accounts. Equivalent in Sterling.
	R	£	R	£	R	£
Special Loans	—4	—3	—10	—7	—10	—7
Deposits of Service Funds	+1,99	+13,3	+2,04	+13,6	+2,59	+17,3
Savings Bank Deposits	+1,01,27	+675,1	+1,31,59	+877,3	+1,29,45	+863,0
TOTAL	+1,03,22	+688,1	+1,33,53	+890,2	+1,31,94	+879,6

335. The debit under *Special Loans* represents adjustment of the commutation value of lapsed Wasika Pensions. The increase of 60 in the net receipts under *Deposits of Service Funds* was due to the high receipts of the Bengal Uncovenanted Service Family Pension Fund, and the growth of the Bengal and Madras Service Family Pension Fund, partly counterbalanced by decrease due chiefly to sufficient allowance not having been made for increase in the pensions of the Bombay Uncovenanted Service Family Pension Fund. The transactions of the Military Assistant Surgeons' Fund in Madras, closely followed the Budget. The details of *Savings Bank* transactions are as follows :—

	1904-5.		
	Budget.	Revised.	Accounts.
	R	R	R
Post Office Savings Banks	+77,60	+1,09,21	+1,07,33
State Railway Provident Institutions	+11,65	+10,20	+9,93
Civil Engineers' Provident Fund	+3,50	+4,00	+4,56
Forest Officers' Provident Fund	+1,07	+70	+57
Police Officers' Provident Fund	+1,60	+1,57	+1,54
Financial Department Provident Fund	+22	+11	+16
Opium, Salt and Civil Veterinary Departments Provident Funds	+43	+49	+54
Cemetery Endowment Fund	+43	+17	+18
Special Accounts	+4,77	+5,14	+4,64
TOTAL	+1,01,27	+1,31,59	+1,29,45
	£	£	£
Equivalent in Sterling	+675,1	+877,3	+863,0

336. Absence of famine generally resulted in a large increase in the transactions of the *Post Office Savings Bank*. Under *State Railway Provident Institutions* the decline was mainly attributable to a large number of retirements which resulted in heavy withdrawals. The provision for the increase of the *Civil Engineers' Provident Fund* was insufficient. Under *Forest Officers' Provident Fund* the fall occurred chiefly in India, and was due to heavy withdrawals caused by retirements which were not sufficiently provided for. *Police Financial, Opium, Salt and Civil Veterinary Departments Provident Funds* closely followed the Budget. The decrease in the *Cemetery Endowment Fund* (25) occurred chiefly in the United Provinces and was due to over-estimate. Under *Special Accounts* the decline (13) was mainly due to heavy withdrawals by the General Family, and Hindu Family Annuity Funds for investment in the Government Securities, partly counterbalanced by increased receipts from the Postal Life Insurance and Guarantee Funds owing to the continued growth of the Funds.

Section Q.—DEPOSITS AND ADVANCES.

	Budget. Cr.	Budget. Dr.	Budget. Net.	1904-5. Revised. Cr.	1904-5. Revised. Dr.	1904-5. Revised. Net.	Accounts. Cr.	Accounts. Dr.	Accounts. Net.
INDIA—	£	£	£	£	£	£	£	£	£
Provincial Balances (net)	...	...	—1,316,8	...	...	—24,1	...	...	+162,8
Appropriation for Reduction or Avoidance of Debt	546,1	...	+546,1	643,1	...	+643,1	667,1	...	+667,1
Excluded Local Funds	672,0	657,5	+14,5	799,7	762,5	+37,2	813,2	799,5	+13,7
Railway Funds	58,8	60,0	—1,2	62,5	59,0	+3,5	67,0	61,1	+5,9
Deposits of Sinking Funds	10,3	...	+10,3	10,3	...	+10,3	10,3	...	+10,3
Gold Reserve Fund	123,3	123,3	...	1,738,7	1,905,8	—167,1	1,790,4	1,805,6	—15,2
Departmental and Judicial Deposits	15,007,7	15,001,3	+6,4	19,008,0	18,919,2	+88,8	18,846,0	18,583,1	+262,9
Advances	4,122,9	4,118,6	+4,3	4,435,1	4,150,6	+284,5	8,815,7	8,808,3	+7,4
Suspense Accounts	5,1	2,9	+2,2	109,0	19,2	+89,8	137,2	71,4	+65,8
Exchange on Remittance Accounts (net)	...	...	...	...	...	+10,2	...	...	+10,3
Miscellaneous	3,0	...	+3,0	...	1,9	—1,9	14,8	15,0	—2
ENGLAND	174,3	174,7	—4	2,017,7	2,120,3	—102,6	2,016,1	2,119,0	—102,9
TOTAL			—731,6			+ 871,7			+1,087,9

337. The net credits under *Provincial Balances* and *Appropriation for Reduction or Avoidance of Debt* have been explained in paragraphs 320 and 187 respectively.

338. The principal variations under *Excluded Local Funds* occurred in India, Central Provinces, Bengal, Madras and Bombay. The increased net receipts in India was caused by the formation of several new funds in 1904-5, and the non-payment of the Secunderabad waterworks loan. The grant of 24 from provincial revenues to the Dispensary Fund for the construction of buildings, and large receipts of the Cotton Market Funds, caused by a good cotton crop, were responsible for the improvement in the Central Provinces, while increased expenditure reduced the expected improvement in Bengal. The increased receipts and expenditure in Madras were caused by the inclusion of a credit of 6,62, being the amount of repayment from Imperial Funds to Port Funds for expenditure incurred by the latter on the construction of coast lights, and by a debit due to the investment of a part of the above special receipts in Government Security, and by the adjustment of 1,87 to the credit of the Harbour Trust Board from the Madras Port Funds. The actuals also include for the first time the transactions of the Bellary Cantonment and Madras Coast Light Funds. The transactions resulted in net outgoings of 99, against net receipts of 25 anticipated in the Budget. In Bombay there was an increase in the receipts of Cantonment Funds, mainly in Octroi duties in the Poona and Deolali Cantonment Funds, while the expenditure in all Cantonments was increased, owing to the introduction of the Punjab-Bengal system of conservancy in the Bombay Command Cantonments. Increased revenue and reduced expenditure of the Aden Port Fund produced favourable results under Port and Marine Funds. Under Mahikantha General and Kathiawar Agency Funds the Budget overestimated both receipts and outgoings. The transactions resulted in a net credit of 51 against an estimated outgoing of 52. The net increase in the *Railway Funds* was principally due to fluctuations in the transactions of the Provident Funds. The credit of £1,790,4 under *Gold Reserve Fund* represents net profits on coinage during the year under report, and the debit of £1,805,6 represents amount actually paid over to the Fund. The amount due to the Fund from the Treasury balances at the end of the year is £152,0. The character and magnitude of the transactions under *Departmental and Judicial Deposits* render an accurate forecast impossible. The increased net receipts occurred in all the provinces except Madras where there was a decline.

339. The net figures entered against the head *Advances* may be divided as follows :—

	Budget. R	Budget. £	1904-5. Revised. R	1904-5. Revised. £	Accounts. R	Accounts. £
Coinage Accounts	—1,19	—7,9	+20,02	+133,4	—17,17	—114,5
Other Advances	+1,83	+12,2	+22,66	+151,1	+18,28	+121,9
	+64	+4,3	+42,68	+284,5	+1,11	+7,4

340. Under *Coinage Account* the net debit of 17,17 is made up of net debits of 1,00,03 under Mint certificates, 1,57,62 under Bullion Advances, 9,37 under Small Coin Depôt balances, and 12,21 under Currency Silver in process of coinage, and net credits of 2,89 under Copper Coinage account, 1,62,27, under Ingot Reserve of Currency Silver, and 96,90 under Gain on Conversion of Currency Ingot Silver.

Section Q.—DEPOSITS AND ADVANCES—*concluded.*

The credit balance under Ingot Reserve of Currency Silver, represents the purchase price of the Silver held in the ingot stage, at the Mints on behalf of the Currency Department, while 96,90 under Gain on Conversion of Currency Ingot Silver, represents the profit on the above, which also is held in deposit pending coinage of the ingots in to rupees.

341. The net debit under *Other Advances* is the final outcome of a number of transactions; the cause of the net credit of R18,28 or £121,9 is, however, brought out by the following figures :—

	R	£
Civil Advances	+3,49	+23,3
Special Advances	+3,26	+21,8
Permanent Advances	− 31	−2,1
Account with Foreign States	+5,62	+37,5
Other Advances	+6,22	+41,4
TOTAL	+18,28	+121,9

342. Under *Civil Advances* the net credit occurred chiefly in India under Mint Advances, and in the Central Provinces under Famine Advances. Under *Special Advances* the net credit occurred in Bengal, where the receipts and charges both fell below the estimate, but the receipts exceeded the outgoings on account of large recoveries of Survey and Settlement Charges of Private and Ward's Estates.

343. Under *Account with Foreign States*, the actuals include net recoveries of 3,66 in India, and 1,83 in the Punjab under Account Current with Native States. There were also net recoveries of 67 in India under Account Current with Foreign States—His Majesty's Colonial Government, Ceylon, and of 58 in Bombay under Somali Coast Protectorate. *Other Advances* include a net credit of 10,49 under Advances Recoverable, Military, and net debits of 1,21 and 2,09 under Forest Advances and Stock Account—Opium, respectively. The variations under *Suspense Account* were chiefly due to fluctuations in the balances in the hands of departmental officers.

344. The difference under *Miscellaneous* was due chiefly to a net credit of 2 on account of adjustment of exchange on the Secretary of State's Bills, and a debit of 5 on account of deposit account of the Exhibitions of Indian Art Manufacture at Delhi.

345. In England the receipts and payments include £2,000,1 being the amount remitted to the Gold Reserve Fund from India, which was invested there. The net debit in England occurred almost entirely under Advances.

Section R.—IMPERIAL LOANS AND ADVANCES.

	1904-5. Budget. £		1904-5. Accounts. £	
IMPERIAL LOANS AND ADVANCES	289,3	—238,5	323,4	—210,8

346. The following are the details:—

1904-5. Budget. Amount advanced.	Amount repaid.		1904-5. Accounts. Amount advanced.	Amount repaid.
R	R		R	R
19,00	31,35	Loans to Native States	2,77	34,84
...	7,54	" Presidency Corporations and Port Trust	9,38	7,52
...	35	" Mofussil Municipalities	...	37
12,05	...	" Railway Companies	14,28	...
...	29	" Landholders and Notabilities	1,15	1,45
...	33	" District and other Local Committees	...	20
2,60	75	Regimental and other Loans, Military	2,14	1,32
2,12	2,79	Advances to Cultivators	1,91	2,82
35,77	43,40	TOTAL	31,63	48,52
£	£			
238,5	289,3	EQUIVALENT IN STERLING £ AS ABOVE	210,8	323,4

347. The transactions in connection with Imperial Loans and Advances resulted in a net receipt of 16,89 against an estimate of 7,63. Under *Loans to Native States* the Budget in India made a provision of 15,00 for loans in case of emergency which was not required; nor was the provision of 4,00 in the Punjab for expected loans to the Patiala State, utilised. No provision was made in the Budget in Bombay, but advances amounting to 7,60 were subsequently sanctioned by the Government of India, of which only 1,09 were utilised in advances to Kathiawar Agency (84) and to Palanpur Agency (25). There was an increase of 6,34 in the recoveries in India due to a repayment by the Bikaner State, and of 1,01 in the Central Provinces owing chiefly to the repayment in advance by the Nandgaon State. On the other hand there was a decline in the recoveries in Bombay chiefly from the Kathiawar and Palanpur Agencies. Under *Loans to Presidency Corporations and Port Trust* the debit of 9,38 in Madras represents payment to the Port Funds to meet expenditure in connection with the Coast Light Houses. The provision for *Loans to Railway Companies* proved insufficient to meet the requirements of the Kalka Simla Railway Company. The difference under *Loans to Landholders and Notabilities* in India was chiefly due to an advance of 1,00 to the Sheik of Koweit in June 1904, under orders of the Government of India, which was repaid in March 1905. Under *Loans to District, etc., Committees* the credit fell short of the estimate in consequence of no repayments having been made during the year by the Secunderabad Cantonment Committee, and the Bhopawar Bazar Fund. Under *Regimental and other Loans* large amounts were recovered which was not foreseen in the estimate. The variations *under advances to cultivators* are unimportant and do not call for any explanation.

Section RR.—PROVINCIAL LOANS AND ADVANCES.

	1904-5. Budget.		1904-5. Accounts.	
	£	£	£	£
PROVINCIAL LOANS AND ADVANCES	578,5	—616,2	520,0	—411,3

348. The following are the details :—

1904-5. Budget. Amount advanced.	1904-5. Budget. Amount repaid.		1904-5. Accounts. Amount advanced.	1904-5. Accounts. Amount repaid.
30,26	7,15	Loans to Mofussil Municipalities	13,59	8,64
60	69	" Port Funds	...	69
2,40	77	" District Committees	25	95
25	1,39	" Landholders, etc.	39	2,80
3,25	2,62	Advances under Special Laws	3,85	1,76
55,67	74,16	" to Cultivators	43,62	63,16
92,43	86,78	TOTAL	61,70	78,00
£	£			
616,2	578,5	EQUIVALENT IN STERLING £ AS ABOVE	411,3	520,0

349. Considerable variations occurred under almost all the heads. Under *Loans to Mofussil Municipalities*, the following are the details, by provinces, of advances and repayments during the year :—

	Budget, 1904-5.		Accounts, 1904-5.		Excess (+), Deficiency (—)	
	Advanced.	Repaid.	Advanced.	Repaid.	Advanced.	Repaid.
Central Provinces	30	51	1,12	1,44	+82	+93
Burma	2,19	27	19	27	—2,00	...
Assam	...	1	...	3	...	+2
Bengal	11,40	1,32	2,37	1,24	—9,03	—8
United Provinces of Agra and Oudh	5,60	2,09	3,67	2,04	—1,93	—5
Punjab	3,94	1,57	2,92	1,48	—1,02	—9
Madras	5,61	78	3,25	1,01	—2,36	+23
Bombay	1,22	60	7	1,13	—1,15	+53
TOTAL	30,26	7,15	13,59	8,64	—16,67	+1,49

350. Large savings in advances occurred in all the provinces except Central Provinces and Assam. In the former, there was an excess of 82 which represents the loan to the Jubbulpore Municipality, for which an additional grant was sanctioned by the Government of India. In the other provinces the loans provided for in the Budget were not fully taken up, while in Madras additional loans amounting to 1,44, were sanctioned during the year for water-supply projects, sanitary purposes, plague expenditure and for construction of a market. The excess in repayments occurred in the Central Provinces, Madras, and Bombay. The excess in the Central Provinces (93) was due to the refund of loan granted to the Jubbulpore Municipality (68) for a water main to the Gun Carriage Factory, owing to the work having been undertaken by the Military Works Department, to the payment of annual instalment by that Municipality, towards repayment of the loan for water works for which there was no provision (6), and to an advance payment by the Khandwa Municipality (19); that in Madras was due to a special repayment by the Vizagapatam Municipality; and that in Bombay (53) to an advance payment by the Dhulia Municipality (30), and to the payment on account of overdue instalment by the Hubli Municipality (15). Under *Loans to Port Funds* there was a provision of 60 for a loan to the Southern group of Port Funds in Bombay. But the scheme for which it was intended, was not sanctioned before the close of the year, and consequently the loan was not taken up. The large difference under *Loans to District Committees* occurred in Madras, and was caused by the non-utilization of the provision for a loan of 2,00 to the Tinnevelly District Board, for the construction of a railway from Tinnevelly Bridge to Tiruchendur, owing to the report and estimates for the construction of the railway not having been received in time. The increase in the receipts was due to the recovery of an instalment from the Satara District Local Board in Bombay. The provision of 25 in the Central Provinces under *Loans to Landholders, etc.*, for a loan to the Bishop of Nagpur for the construction of a residence was not utilized. While in Bengal a loan was granted to the Bagnia encumbered estate (8) for which no provision was made. In the United Provinces the adjustment of 11 on account of interest, and of 31 on account of transfer of a loan of one debtor of the Sardhana Estate, to another, owing to a redistribution ordered by the Local Government, was not foreseen in the

Section RR.—PROVINCIAL LOANS AND ADVANCES—*concluded.*

estimate. The excess in the repayments occurred in the United Provinces and was due to the Sardhana Estate having paid a larger amount than was anticipated. The recovery anticipated in Madras was not realized. Under *Advances under Special Laws* the transactions are of a fluctuating nature. The variations were chiefly in Bengal.

351. Under *Advances to Cultivators*, the following are the details :—

	Budget, 1904-5.		Accounts, 1904-5.		Excess (+), Deficiency (—)	
	Advanced.	Repaid.	Advanced.	Repaid.	Advanced.	Repaid.
Central Provinces	3,91	5,53	4,90	10,41	+99	+4,88
Burma	6,26	3,96	5,62	4,82	—64	+86
Assam	50	24	30	23	—20	—1
Bengal	5,50	2,69	3,32	2,56	—2,18	—13
United Provinces of Agra and Oudh	3,50	2,34	2,45	2,22	—1,05	—12
Punjab	11,00	10,72	3,21	6,27	—7,79	—4,45
Madras	4,00	3,68	3,37	4,21	—63	+53
Bombay	21,00	45,00	20,45	32,44	—55	—12,56
TOTAL	55,67	74,16	43,62	63,16	—12,05	—11,00

352. The large decline in repayments in Bombay which forms the most prominent variation in the above table, was due to the failure of rainfall in some parts of the Presidency, which caused distress amongst the cultivators, and prevented the expected realization of the amounts advanced in the previous year. There was, on the other hand, an increase in the receipts in the Central Provinces, due partly to the recoveries from special advances granted in the previous year for sowing rice, and partly to the adjustment of 2,15 written off as irrecoverable. The deficiency in the Punjab occurred chiefly under advances in cases of distress. Smaller advances in the other provinces and larger recoveries were due mainly to the improved condition of the agricultural classes.

Section S.—CAPITAL OF LOCAL BOARDS.

1903-4. Accounts.		1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
R		R	R	R
...	Payments into Treasury	...	...	22
...	Withdrawals from Treasury	...	...	...
...	Net receipts	...	...	22
£		£	£	£
...	Equivalent in Sterling	...	...	1,5

353. Represents the 1st instalment of the re-payment of the Government loan to the District Board of Tanjore in connection with the Mayavaram-Mutupet Railway.

Section T.—REMITTANCES.

	1904-5. Budget.	Revised.	Accounts.
	£	£	£
Money Order (net)	...	...	+23,4
Other Local Remittances (net)	...	+3,4	−63,3
Other Departmental Accounts (net)	...	...	−3,6
Accounts between Civil and other Departments (net)—			
Post Office	...	...	+1
Telegraph	...	...	+2,9
Marine	...	...	+4
Public Works	...	−40,7	+76,0
Remittance Account between England and India (net)	−419,3	−248,9	−506,4
TOTAL	−419,3	−286,2	−470,5

354. The figures entered in this group are the net result of very large transactions, and there is nothing special to record in respect of them. The Money Order transactions continue to show a rapid growth, as will be seen from the following figures:—

		Issued.		Paid.	
		R	Equivalent in Sterling. £	R	Equivalent in Sterling. £
Money Order transactions	1894-95	20,45,28	13,635,2	20,43,08	13,620,5
	1895-96	21,75,78	14,505,2	21,73,96	14,493,1
	1896-97	23,29,50	15,530,0	23,24,27	15,495,2
	1897-98	25,71,44	17,142,9	25,71,45	17,143,0
	1898-99	26,15,52	17,436,8	26,17,76	17,451,7
	1899-1900	27,45,70	18,304,7	27,41,84	18,279,0
	1900-1901	28,54,20	19,028,0	28,53,19	19,021,3
	1901-1902	29,50,12	19,667,4	29,49,68	19,664,5
	1902-1903	30,39,99	20,266,6	30,35,89	20,239,3
	1903-1904	32,12,39	21,415,9	32,12,95	21,419,6
	1904-1905	33,92,38	22,615,8	33,88,87	22,492,4

Section U.—SECRETARY OF STATE'S BILLS.

	1904-5. Budget.	1904-5. Revised.	1904-5. Accounts.
	£	£	£
Drawings	16,500,0	23,500,0	23,725,2
Payments	16,769,7	23,211,4	23,449,7

355. The following are the amounts of bills and transfers drawn during the year by the Secretary of State:—

				Rate in pence.
		£	R	
April	1904	1,607,0	2,40,30	16·05
May	"	1,449,6	2,16,88	16·04
June	"	1,506,4	2,26,00	16·00
July	"	1,404,7	2,10,80	15·99
August	"	1,535,1	2,30,20	16·00
September	"	1,490,5	2,23,55	16·00
October	"	1,635,0	2,44,57	16·04
November	"	2,900,5	4,32,76	16·08
December	"	2,530,1	3,77,89	16·07
January	1905	2,791,9	4,16,92	16·07
February	"	2,098,9	3,13,50	16·07
March	"	2,775,5	4,15,14	16·04
		23,725,2	35,48,51	16·04

356. The payment account of the year is as follows:—

	£	R
Bills of 1903-4 outstanding on 1st April 1904	915,1	1,36,99
Bills drawn in 1904-5 as entered above	23,725,2	35,48,51
TOTAL BILLS FOR PAYMENT	24,640,3	36,85,50
Bills paid in 1904-5	23,449,7	35,07,16
Bills outstanding on 1st April 1905	1,190,6	1,78,34

Section V.—CASH BALANCE.

	1904-5. Budget.	Revised.	Accounts.
	£	£	£
BALANCE ON 1ST APRIL 1904—			
India	11,500,0	11,869,5	11,869,5
England	7,003,4	7,294,8	7,294,8
TOTAL	18,503,4	19,164,3	19,164,3
BALANCE ON 31ST MARCH 1905—			
India	11,060,6	10,333,3	10,749,7
England	4,696,3	10,338,3	10,262,6
TOTAL	15,756,9	20,671,6	21,012,3
Increase (+) or decrease (—) of balance on 31st March 1905	—2,746,5	+1,507,3	+1,848,0

357. The above difference is distributed between India and England in the following proportions:—

	1904-5. Budget.	Revised.	Accounts.
	£	£	£
India	—439,4	—1,536,2	—1,119,8
England	—2,307,1	+3,043,5	+2,967,8
TOTAL	—2,746,5	+1,507,3	+1,848,0

358. Taking India and England together, the net transactions of the year were better than expected in the Budget by the sum of £4,594,5. The variations which brought about this result are as follows:—

	Better.	Worse.
	£	£
Improvement in Imperial Surplus	2,537,4	...
Improvement in Provincial Surplus	1,479,6	...
Decrease in the Expenditure of Railway and Irrigation Capital not charged to Revenue	840,1	...
Improvement in the receipts under Appropriation for reduction, etc.	121,0	...
Decrease under Temporary Debt	...	1,500,0
Increase in the deposits of Savings Bank	187,9	...
Decrease under Gold Reserve Fund	...	15,2
Decrease under Advances	...	99,3
Increase under Suspense	63,6	...
Increase under Departmental and Judicial Deposits	256,5	...
Net increased repayments under Loans and Advances by Imperial Government	61,8	...
Do. repayments Do. Do. Provincial Government	146,4	...
Increase in the balance of Secretary of State's Bills remaining unpaid at the end of the year	542,3	...
Decrease in the receipts under Remittances	...	51,2
Minor variations	23,6	...
	6,260,2	1,665,7
NET BETTER	4,594,5	

A. F. COX,
Comptroller and Auditor General.

The 5th March 1906.

Budget Estimates . . . . . . 1904-1905.

Revised Estimates . . . . . 1904-1905.

Accounts . . . . 1904-1905.

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	For details, *vide* Abstract.	RECEIPTS.			
		ACCOUNTS, 1903-4.	BUDGET ESTIMATE, 1904-5.	REVISED ESTIMATE, 1904-5.	ACCOUNTS, 1904-5.
		£	£	£	£
Revenue—					
Principal Heads of Revenue—					
Land Revenue	A	19,234,388	19,591,600	18,962,900	18,953,997
Opium	"	5,736,045	4,955,100	6,044,000	6,021,499
Salt	"	5,250,465	5,133,300	5,351,700	5,354,768
Stamps	"	3,580,247	3,637,100	3,743,000	3,738,362
Excise	"	4,980,096	5,050,000	5,302,000	5,353,424
Customs	"	3,966,298	3,917,200	4,361,400	4,361,771
Other Heads	"	6,457,118	6,484,400	6,617,200	6,668,814
TOTAL PRINCIPAL HEADS .		49,204,657	48,768,700	50,382,200	50,452,635
Interest	"	896,062	769,000	869,700	849,579
Post Office	"	1,507,153	1,495,300	1,590,700	1,575,980
Telegraph	"	857,635	834,400	889,200	897,923
Mint	"	2,884,766	196,100	197,000	206,410
Receipts by Civil Departments	"	1,597,315	1,470,100	1,560,000	1,547,333
Miscellaneous	"	693,977	656,100	684,600	690,126
Railways	"	21,557,866	21,615,800	23,997,300	24,022,465
Irrigation	"	2,911,763	2,963,000	3,031,200	3,071,036
Other Public Works	"	555,503	480,400	535,200	538,553
Receipts by Military Department	"	1,089,428	899,706	962,000	960,931
TOTAL REVENUE .		83,756,155	80,148,600	84,699,100	84,812,971

Accounts and Estimates.

	For details, *vide* Abstract.	DISBURSEMENTS.			
		ACCOUNTS, 1903-4.	BUDGET ESTIMATE, 1904-5.	REVISED ESTIMATE, 1904-5.	ACCOUNTS, 1904-5.
Expenditure—		£	£	£	£
Direct Demands on the Revenues	B	8,593,755	8,823,300	8,595,800	8,569,136
Interest	"	1,697,627	1,576,300	1,638,400	1,646,945
Post Office	"	1,403,224	1,530,900	1,513,100	1,519,813
Telegraph	"	916,824	997,900	915,300	902,268
Mint	"	2,785,585	232,100	120,700	117,877
Salaries and Expenses of Civil Departments	"	11,979,232	12,795,600	12,353,500	12,399,763
Miscellaneous Civil Charges	"	4,349,645	4,179,500	4,272,700	4,264,790
Famine Relief and Insurance	"	905,680	926,400	1,000,000	1,000,000
Railway Revenue Account	"	20,697,197	21,261,600	21,742,800	21,917,027
Irrigation	"	2,680,007	2,707,900	2,811,300	2,786,353
Other Public Works	"	5,663,458	6,143,800	5,811,500	5,766,144
Army Services	"	17,865,208	19,114,700	20,314,700	20,175,694
Special Defence (1902)	"	27,054	256,700	147,900	128,295
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL		79,564,496	80,546,700	81,237,700	81,194,105
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	"	1,397,697	...	645,200	654,944
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial balances	"	*202,438*	*1,316,800*	*669,300*	*492,144*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		80,759,755	79,229,900	81,213,600	81,356,905
Surplus	"	2,996,400	918,700	3,485,500	3,456,066
		83,756,155	80,148,600	84,699,100	84,812,971

General Statement of

	For details, *vide* Abstract.	RECEIPTS.			
		ACCOUNTS, 1903-4.	BUDGET ESTIMATE, 1904-5.	REVISED ESTIMATE, 1904-5.	ACCOUNTS, 1904-5.
		£	£	£	£
Surplus	C	2,996,400	918,700	3,485,500	3,456,066
Railway and Irrigation Capital not charged to Revenue—					
Capital raised through Companies towards outlay on State Railways (Net)	"	...	1,650,000	963,600	963,636
Capital raised and deposited by Railway Companies (Net)	"	...	1,267,200	1,449,400	1,448,684
Debt, Deposits, and Advances—					
Permanent Debt (Net Incurred)		2,146,825	3,411,200	3,411,100	3,413,480
Unfunded Debt (Net Incurred)	"	770,221	688,100	890,200	879,611
Deposits and Advances (Net)	"	1,973,191	...	871,700	1,087,936
Loans and Advances by Imperial Government (Net Repayments)	"	...	50,800	101,000	112,637
Loans and Advances by Provincial Governments (Net Repayments)	"	471,724	...	97,100	108,716
Capital Account of Local Boards	"	...	...	...	1,468
Remittances (Net)	"	1,214,730	...	...	...
Secretary of State's Bills drawn	"	21,659,303	16,500,000	23,500,000	23,725,162
TOTAL RECEIPTS		31,232,394	24,486,000	34,769,600	35,197,396
Balance on 1st April—India	"	12,082,416	11,500,016	11,869,552	11,869,552
" " England	"	5,767,787	7,003,387	7,294,782	7,294,782
GRAND TOTAL		49,082,597	42,989,403	53,933,934	54,361,730

Accounts and Estimates—concluded.

	For details, *vide* Abstract.	DISBURSEMENTS.			
		ACCOUNTS, 1903-4.	BUDGET ESTIMATE, 1904-5.	REVISED ESTIMATE, 1904-5.	ACCOUNTS, 1904-5.
		£	£	£	£
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	C	507,898	833,300	402,500	361,172
Outlay on State Railways	"	4,535,105	6,310,300	6,120,800	5,897,023
Outlay of Railway Companies (Net) . . .	"	1,854,690	1,797,300	1,408,100	1,337,691
Capital raised and deposited by Railway Companies—					
(Net payments for discharge of debentures) . .	"	66,595	...	...	...
TOTAL CAPITAL ACCOUNT DISBURSEMENTS .	"	6,964,288	8,940,900	7,931,400	7,595,886
Debt, Deposits, and Advances—					
Temporary Debt (Net Discharged) . . .	"	1,166,667	333,300	1,833,300	1,833,333
Deposits and Advances (Net)	"	...	731,600	...	...
Loans and Advances by Imperial Government (Net Advances)	"	112,849	...	...	...
Loans and Advances by Provincial Governments (Net Advances)	"	...	37,700	...	...
Remittances (Net)	"	...	419,300	286,200	470,527
Secretary of State's Bills paid	"	21,674,459	16,769,700	23,211,400	23,449,633
TOTAL DISBURSEMENTS .		29,918,263	27,232,500	33,262,300	33,349,379
Balance on 31st March—India . .	"	11,869,552	11,060,616	10,333,352	10,749,770
" " England . .	"	7,294,782	4,696,287	10,338,282	10,262,581
GRAND TOTAL .		49,082,597	42,989,403	53,933,934	54,361,730

Abstract A.—*Details*

HEADS OF REVENUE.	BUDGET ESTIMATE, 1904-5. INDIA (RUPEE FIGURES). Imperial.	Provincial.	Local.	Total India (converted into £ at R15=£1).	England.	TOTAL.	Number of Item.
	R	R	R	£	£	£	
A.—Principal Heads of Revenue—							
I.—Land Revenue	15,55,94,000	13,53,91,000	28,89,000	19,591,600	...	19,591,600	1
II.—Opium	7,43,20,000	...	...	4,955,100	...	4,955,100	2
III.—Salt	7,61,10,000	8,90,000	...	5,133,300	...	5,133,300	3
IV.—Stamps	2,43,00,000	3,01,97,000	...	3,637,100	...	3,637,100	4
V.—Excise	5,31,47,000	2,25,07,000	6,000	5,050,000	...	5,050,000	5
VI.—Provincial Rates	78,000	72,20,000	3,51,87,000	2,832,400	...	2,832,400	6
VII.—Customs	5,85,61,000	1,97,000	...	3,917,200	...	3,917,200	7
VIII.—Assessed Taxes	1,31,79,000	57,79,000	...	1,203,900	...	1,203,900	8
IX.—Forest	1,29,20,000	84,90,000	...	1,428,100	...	1,428,100	9
X.—Registration	10,64,000	39,40,000	...	334,000	...	334,000	10
XI.—Tributes from Native States	93,90,000	...	..	626,000	...	626,000	11
TOTAL	47,87,35,000	21,47,13,000	3,80,82,000	48,768,700	...	48,768,700	12
B.—XII.—Interest—	88,18,000	10,86,000	1,31,000	729,000	40,000	769,000	13
C XIII.—Post Office	2,23,59,000	17,000	53,000	1,495,300	...	1,495,300	14
C XIV.—Telegraph	1,24,20,000	...	...	828,000	6,400	834,400	15
C XV.—Mint	29,41,000	...	...	196,100	..	196,100	16
D.—Receipts by Civil Departments—							
XVI.—Law and Justice: Courts of Law	2,03,000	34,94,000	25,000	254,100	...	254,100	17
XVI.—Law and Justice: Jails	3,73,000	31,91,000	...	237,600	...	237,600	18
XVII.—Police	2,21,000	23,73,000	21,44,000	315,900	...	315,900	19
XVIII.—Marine	22,39,000	18,22,000	...	270,700	26,000	296,700	20
XIX.—Education	69,000	17,14,000	11,72,000	197,000	...	197,000	21
XX.—Medical	9,000	7,04,000	4,32,000	76,300	1,400	77,700	22
XXI.—Scientific and other Minor Departments	1,42,000	9,50,000	2,59,000	90,700	400	91,100	23
TOTAL	33,46,000	1,42,57,000	40,32,000	1,442,300	27,800	1,470,100	24
E.—Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc.	13,03,000	5,11,000	1,000	121,000	75,700	196,700	25
XXIII.—Stationery and Printing	3,72,000	5,96,000	3,000	64,700	...	64,700	26
XXIV.—Exchange	10,48,000	...	...	69,900	...	69,900	27
XXV.—Miscellaneous	10,69,000	20,46,000	17,20,000	322,300	2,500	324,800	28
TOTAL	37,92,000	31,53,000	17,24,000	577,900	78,200	656,100	29
H.—Railways—							
XXVI.—State Railways (Gross Receipts)	30,81,25,000	85,000	5,00,000	20,580,700	200	20,580,900	30
XXVII.—Guaranteed Companies (Net Traffic Receipts)	1,48,25,000	...	...	988,300	..	988,300	31
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	6,14,000	...	...	40,900	5,700	46,600	32
TOTAL	32,35,64,000	85,000	5,00,000	21,609,900	5,900	21,615,800	33
J.—Irrigation—							
XXIX.—Major Works: Direct Receipts	1,89,48,000	97,77,000	...	1,915,000	...	1,915,000	34
Portion of Land Revenue due to Irrigation	1,32,67,000	...	...	884,500	...	884,500	35
XXX.—Minor Works and Navigation	11,31,000	12,56,000	66,000	163,500	...	163,500	36
TOTAL	3,33,46,000	1,10,33,000	66,000	2,963,000	...	2,963,000	37
K.—Other Public Works—							
XXXI.—Military Works	5,74,000	..	...	38,300	...	38,300	38
XXXII.—Civil Works	2,47,000	23,00,000	36,83,000	415,300	26,800	442,100	39
TOTAL	8,21,000	23,00,000	36,83,000	453,600	26,800	480,400	40
L.—Receipts by Military Departments—							
XXXIII.—Army: Effective	[illegible]	...	...	456,400	334,400	790,800	41
Non-Effective	[illegible]	..	...	80,000	28,000	108,000	42
Reorganisation	..	...				..	43
TOTAL	80,59,000	.		[illegible]	[illegible]	899,700	44
TOTAL REVENUE	89,5[illegible],01,000	21,7[illegible],41,000	4,82,71,000	79,601,100	[illegible]	80,148,600	45

of Revenue.

Number of Item	REVISED ESTIMATE, 1904-5.						ACCOUNTS, 1904-5.					
	INDIA (RUPEE FIGURES).			Total India (converted into £ at R15=£1).	England.	TOTAL.	INDIA (RUPEE FIGURES).			Total India (converted into £ at R15=£1).	England.	TOTAL.
	Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
	R	R	R	£	£	£	R	R	R	£	£	£
1	13,79,02,000	14,36,17,000	28,35,000	18,962,900	...	18,962,900	13,81,50,554	14,31,78,950	29,71,450	18,953,997	...	18,953,997
2	9,06,60,000	...	...	6,044,000	...	6,044,000	9,03,22,491	...	...	6,021,499	...	6,021,499
3	7,93,22,000	9,53,000	...	5,351,700	...	5,351,700	7,93,74,293	9,47,227	...	5,354,768	...	5,354,768
4	2,50,60,000	3,10,85,000	...	3,743,000	...	3,743,000	2,50,20,524	3,10,54,912	..	3,738,362	...	3,738,362
5	5,60,73,000	2,34,49,000	7,000	5,302,000	...	5,302,000	5,66,74,743	2,36,20,263	6,382	5,353,424	...	5,353,424
6	79,000	74,36,000	3,48,60,000	2,825,000	...	2,825,000	48,031	74,13,724	3,49,05,464	2,824,481	...	2,824,481
7	6,52,23,000	1,07,000	...	4,361,400	..	4,361,400	6,52,26,475	2,00,087	...	4,361,771	...	4,361,771
8	1,31,05,000	57,23,000	9,000	1,255,800	...	1,255,800	1,32,40,004	57,97,476	8,652	1,269,802	...	1,269,802
9	1,41,28,000	92,87,000	...	1,561,000	...	1,561,000	1,44,19,821	96,10,129	...	1,601,997	...	1,601,997
10	10,87,000	40,09,000	...	339,700	..	339,700	10,78,030	40,02,315	...	338,690	...	338,690
11	95,36,000	...	...	635,700	...	635,700	95,07,654	...	...	633,844	...	633,844
12	49,22,65,000	22,57,50,000	3,77,11,000	50,382,200	...	**50,382,200**	49,30,72,500	22,58,25,083	3,78,91,948	50,452,635	...	**50,452,635**
13	86,06,000	18,80,000	1,59,000	709,700	160,000	**869,700**	83,75,927	18,03,348	1,57,339	689,108	160,471	**849,579**
14	2,38,09,000	15,000	37,000	1,590,700	...	**1,590,700**	2,35,86,151	15,100	38,455	1,575,980		**1,575,980**
15	1,32,27,000	...	...	881,800	7,400	**889,200**	1,34,00,813	...	...	893,788	4,135	**897,923**
16	29,55,000		...	197,000	...	**197,000**	30,95,454	...	...	206,364	46	**206,410**
17	3,22,000	35,61,000	26,000	260,600	..	260,600	2,91,345	34,87,695	35,344	254,292	...	254,292
18	3,64,000	32,13,000	..	238,500	...	238,500	3,52,359	33,28,683	...	245,405	.	245,405
19	2,29,000	23,16,000	23,58,000	326,900	...	326,900	2,28,843	23,78,020	23,18,121	328,393	...	328,393
20	34,95,000	19,54,000	...	363,300	4,500	367,800	29,71,105	21,28,054	142	339,999	4,000	343,999
21	67,000	10,64,000	11,68,000	153,200	...	153,200	61,725	16,82,452	11,71,540	194,381	..	194,381
22	10,000	7,48,000	4,39,000	79,800	1,200	81,000	6,080	7,67,581	4,53,017	81,779	1,105	82,884
23	1,41,000	9,58,000	2,74,000	91,500	500	92,000	1,08,221	10,07,286	2,84,922	97,362	617	97,979
24	46,28,000	1,44,14,000	42,65,000	1,553,800	6,200	**1,560,000**	40,70,798	1,47,81,280	42,63,086	1,541,611	5,722	**1,547,333**
25	12,78,000	4,45,000	1,000	114,900	74,900	189,800	13,13,900	4,54,761	218	117,925	73,048	190,973
26	4,50,000	6,18,000	4,000	71,500		71,500	4,10,110	6,52,359	5,108	71,778	...	71,778
27	14,87,000	..	...	99,100	...	99,100	14,10,977	..	...	94,065	...	94,065
28	8,65,000	21,17,000	18,34,000	321,200	3,000	324,200	9,57,689	21,23,652	18,79,544	330,726	2,584	333,310
29	40,81,000	31,80,000	18,39,000	606,700	77,900	**684,600**	41,01,685	32,30,772	18,84,960	614,494	75,632	**690,126**
30	34,22,15,000	72,000	5,33,000	22,854,700	200	22,854,900	34,28,78,650	75,720	5,47,235	22,900,107	230	22,900,337
31	1,64,05,000	...	...	1,093,600	...	1,093,600	1,61,22,208	...	...	1,074,814	...	1,074,814
32	5,88,000	...	...	39,200	9,600	48,800	5,66,840	...	...	37,789	9,525	47,314
33	35,92,08,000	72,000	5,33,000	23,987,500	9,800	**23,997,300**	35,95,67,698	75,720	5,47,235	24,012,710	9,755	**24,022,465**
34	1,95,77,000	1,01,75,000	...	1,983,500	...	1,983,500	1,04,47,520	1,04,67,451	...	1,994,331	...	1,994,331
35	1,29,05,000	...	...	860,300	...	860,300	1,33,08,743	...	...	893,250	...	893,250
36	12,03,000	14,81,000	67,000	187,400	...	187,400	11,91,068	14,95,430	65,321	183,455	.	183,455
37	3,37,45,000	1,16,56,000	67,000	3,031,200	...	**3,031,200**	3,40,37,331	1,19,62,881	65,321	3,071,036	...	**3,071,036**
38	6,77,000	..	.	45,100	...	45,100	6,81,031	...	...	45,462	...	45,462
39	2,78,000	26,32,000	40,70,000	465,800	24,300	490,100	2,87,877	26,53,908	40,61,152	466,862	26,229	493,091
40	9,55,000	26,32,000	40,76,000	510,900	24,300	**535,200**	9,69,808	26,53,908	40,61,152	512,324	26,229	**538,553**
41	73,02,000	...	...	486,800	358,100	844,900	77,55,858	...	...	517,057	327,327	844,384
42	13,52,000	...	...	90,100	27,000	117,100	13,46,318	.	...	89,755	26,786	116,541
43	...	...	...	...	...	...	95	...	...	6	..	6
44	86,54,000	...	...	576,900	385,100	**962,000**	91,02,271	...	...	606,818	354,113	**960,931**
45	95,21,33,000	25,06,05,000	4,86,87,000	84,028,400	670,700	**84,699,100**	95,33,95,436	26,03,48,002	4,80,00,406	84,176,868	636,103	**84,812,971**

Abstract B.—*Details*

HEADS OF EXPENDITURE.	BUDGET ESTIMATE, 1904-5. India (Rupee figures). Imperial.	Provincial.	Local.	Total India (converted into £ at R15 = £1).	England.	TOTAL.	Number of Item.
	R	R	R	£	£	£	
A.—Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	25,37,000	6,53,000	43,000	215,500	...	215,500	1
2.—Assignments and Compensations	79,45,000	1,03,54,000	...	1,219,900	...	1,219,900	2
Charges in respect of Collection, *viz.*:—							
3.—Land Revenue	70,69,000	3,09,97,000	1,17,11,000	3,318,500	900	3,319,400	3
4.—Opium (including cost of Production)	3,00,38,000	...	...	2,002,500	1,400	2,003,900	4
5.—Salt (including cost of Production)	56,22,000	13,000	...	375,700	900	376,600	5
6.—Stamps	82,000	11,30,000	...	80,800	37,500	118,300	6
7.—Excise	25,77,000	11,80,000	...	250,500	...	250,500	7
8.—Provincial Rates	...	1,07,000	5,14,000	41,400	...	41,400	8
9.—Customs	22,82,000	4,14,000	...	179,700	100	179,800	9
10.—Assessed Taxes	2,21,000	1,09,000	...	22,000	...	22,000	10
11.—Forest	82,86,000	51,15,000	...	893,400	1,300	894,700	11
12.—Registration	5,03,000	22,16,000	...	181,300	...	181,300	12
TOTAL	6,71,62,000	5,22,88,000	1,22,68,000	8,781,200	42,100	**8,823,300**	13
B.—Interest—							
13.—Interest on Debt	3,52,51,000	76,25,000	49,000	2,861,600	4,373,900	7,235,500	
Deduct—Amounts chargeable to Railways (*a*)	*5,54,76,000*	...	*49,000*	*3,701,000*	*1,379,200*	*5,080,800*	
" Amounts chargeable to Irrigation	*95,52,000*	*58,00,000*	...	*1,023,500*	...	*1,023,500*	
Remainder chargeable on Ordinary Debt	*—2,97,77,000*	18,25,000	...	*—1,863,500*	2,994,700	1,131,200	14
14.—Interest on other Obligations	66,33,000	...	42,000	445,000	100	445,100	15
TOTAL	*—2,31,44,000*	18,25,000	42,000	*—1,418,500*	2,994,800	**1,576,300**	16
C. 15.—Post Office	1,93,77,000	4,95,000	8,26,000	1,379,900	151,000	**1,530,900**	17
C. 16.—Telegraph	1,12,51,000	...	...	750,100	247,800	**997,900**	18
C. 17.—Mint	33,87,000	...	...	225,800	6,300	**232,100**	19
D.—Salaries and Expenses of Civil Departments—							
18.—General Administration	74,37,000	88,80,000	12,76,000	1,172,900	268,200	1,441,100	20
19.—Law and Justice { Courts of Law	12,05,000	3,42,58,000	...	2,304,300	800	2,305,100	21
19.—Law and Justice { Jails	19,59,000	93,81,000	...	756,000	200	756,200	22
20.—Police	25,15,000	4,05,74,000	46,33,000	3,181,500	700	3,182,200	23
21.—Marine (including River Navigation)	42,49,000	29,11,000	54,000	480,900	280,200	761,100	24
22.—Education	11,30,000	1,29,10,000	93,49,000	1,559,700	2,800	1,562,500	25
23.—Ecclesiastical	18,46,000	...	...	123,000	400	123,400	26
24.—Medical	6,88,000	1,01,45,000	48,41,000	1,044,900	4,000	1,048,900	27
25.—Political	1,42,82,000	6,01,000	...	996,200	3,900	1,000,100	28
26.—Scientific and other Minor Departments	43,00,000	27,37,000	5,94,000	514,700	40,300	555,000	29
TOTAL	3,97,08,000	12,24,57,000	2,07,47,000	12,194,100	601,500	**12,795,600**	30
E.—Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	36,83,000	...	...	245,500	10,800	256,300	31
28.—Civil Furlough and Absentee Allowances	8,000	...	...	500	257,500	258,000	32
29.—Superannuation Allowances and Pensions	11,52,000	1,17,03,000	1,57,000	867,500	2,026,500	2,894,000	33
30.—Stationery and Printing	5,01,000	60,35,000	1,94,000	454,700	62,600	517,300	34
32.—Miscellaneous	9,84,000	16,08,000	9,28,000	234,700	19,200	253,900	35
TOTAL	64,18,000	1,93,46,000	12,79,000	1,802,900	2,376,600	**4,179,500**	36
F.—Famine Relief and Insurance—							
33.—Famine Relief	...	...	...	...	...	...	37
34.—Construction of Protective Railways	18,53,000	...	...	123,500	23,500	147,000	38
35.—Construction of Protective Irrigation Works	33,83,000	...	...	225,500	7,800	233,300	39
36.—Reduction or Avoidance of Debt	81,91,000	...	...	546,100	...	546,100	40
TOTAL (*b*)	1,34,27,000	...	...	895,100	31,300	**926,400**	41
Carried over	13,75,56,000	19,64,11,000	3,51,62,000	24,610,600	6,451,400	**31,062,000**	42

	BUDGET ESTIMATE, 1904-5. India. Amount in Rupees.	Equivalent in £ at R15 = £1.	England.	Total.	REVISED ESTIMATE, 1904-5. India. Amount in Rupees.	Equivalent in £ at R15 = £1.	England.	Total.	
	R	£	£	£	R	£	£	£	
(*a*) Included under the following heads.— State Railways Interest on Debt.	5,22,57,000	3,483,800	1,140,800	4,624,600	5,22,93,000	3,486,200	1,141,500	4,627,700	43
Interest chargeable against Companies on Advances	32,68,000	217,800	238,400	456,200	32,79,000	218,600	237,300	455,900	44
TOTAL	5,55,25,000	3,701,600	1,379,200	**5,080,800**	5,55,72,000	3,704,800	1,378,800	**5,083,600**	

of Expenditure.

Number of Item.	REVISED ESTIMATE, 1904-5.						ACCOUNTS, 1904-5.					
	INDIA (RUPEE FIGURES).			Total India (converted into £ at R15 = £1).	England.	TOTAL.	INDIA (RUPEE FIGURES).			Total India (converted into £ at R15 = £1).	England.	TOTAL.
	Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
	R	R	R	£	£	£	R	R	R	£	£	£
1	26,34,000	7,04,000	49,000	225,800	...	225,800	26,08,075	7,06,022	53,262	224,490	...	224,490
2	78,50,000	1,00,77,000	...	1,197,500	...	1,197,500	78,12,524	98,57,756	...	1,178,019	...	1,178,019
3	63,86,000	3,03,57,000	1,11,37,000	3,192,000	900	3,192,900	64,62,825	303,88,207	1,11,91,255	3,202,819	875	3,203,694
4	2,95,39,000	...	...	1,969,300	2,200	1,971,500	2,94,71,634	...	..	1,964,775	2,310	1,967,085
5	51,53,000	11,000	...	344,300	900	345,200	51,50,891	11,868	...	344,184	918	345,102
6	1,12,000	11,19,000	...	82,100	39,500	121,600	1,20,912	11,14,006	...	82,328	38,763	121,091
7	24,85,000	11,37,000	...	241,500	800	242,300	24,83,418	11,38,685	...	241,473	841	242,314
8	...	86,000	4,86,000	38,100	...	38,100	...	84,256	4,65,357	36,641	...	36,641
9	23,24,000	3,93,000	...	181,100	400	181,500	22,88,667	3,94,798	...	178,898	348	179,246
10	2,21,000	1,12,000	5,000	22,500	...	22,500	2,04,979	1,10,150	6,124	21,417	...	21,417
11	80,13,000	50,55,000	...	871,200	4,700	875,900	79,84,821	49,83,035	...	864,524	4,614	869,138
12	4,97,000	22,18,000	...	181,000	...	181,000	4,98,857	22,15,129	...	180,899	...	180,899
13	6,52,50,000	5,12,69,000	1,16,77,000	8,546,400	49,400	**8,595,800**	6,50,87,103	5,10,03,912	1,17,15,998	8,520,467	48,669	**8,569,136**
	3,54,98,000	74,40,000	62,000	2,866,700	4,423,900	7,290,600	3,53,68,100	74,24,144	61,516	2,856,937	4,423,911	7,280,848
	5,55,10,000	...	*62,000*	*3,704,800*	*1,378,800*	*5,083,600*	*5,52,17,951*	..	*61,516*	*3,685,208*	*1,378,746*	*5,064,044*
	94,56,000	*57,82,000*	...	*1,015,900*	...	*1,015,900*	*94,49,130*	*57,79,233*	..	*1,015,224*	...	*1,015,224*
14	-*2,94,68,000*	16,58,000	...	-*1,854,000*	3,045,100	1,191,100	-*2,92,98,981*	16,45,211	...	-*1,843,485*	3,045,165	1,201,580
15	66,82,000	...	27,000	447,300	...	447,300	66,53,390	7	27,077	445,365	...	445,365
16	-*2,27,86,000*	16,58,000	27,000	—*1,406,700*	3,045,100	**1,638,400**	-*2,26,45,591*	16,45,218	27,077	-*1,398,220*	3,045,165	**1,646,945**
17	1,91,71,000	5,01,000	7,82,000	1,363,600	149,500	**1,513,100**	1,02,16,411	5,09,065	7,76,207	1,366,779	153,034	**1,519,813**
18	1,04,65,000	...	...	697,700	217,600	**915,300**	1,06,42,134	...	...	709,476	192,792	**902,268**
19	16,12,000	...	...	107,500	13,200	**120,700**	15,52,767	...	...	103,518	14,359	**117,877**
20	76,70,000	91,00,000	11,98,000	1,197,900	272,000	1,469,000	77,67,668	90,74,320	12,05,079	1,203,200	272,236	1,475,436
21	11,93,000	3,37,73,000	...	2,331 100	500	2,331,000	12,02,911	3,38,03,555	81	2,337,770	480	2,338,250
22	16,70,000	88,34,000	...	700,700	100	700,800	19,30,680	80,07,083	105	706,530	19	706,549
23	23,02,000	4,03,38,000	45,46,000	3,151,700	600	3,152,300	23,88,029	4,04,70,420	45,14,451	3,158,193	622	3,158,815
24	45,11,000	29,92,000	49,000	503,500	272,000	775,500	44,54,207	30,40,546	46,240	503,134	292,519	795,653
25	5,80,000	1,24,85,000	89,04,000	1,468,000	5,000	1,473,000	5 14,413	1,25,30,245	90,74,018	1,474,578	5,004	1,479,042
26	17,97,000	...	...	119,800	400	120,200	18,00,727	...	..	120,649	390	121,039
27	6,61,000	97,25,000	45,65,000	996,700	6,100	1,002,800	6,00,843	96,02,310	45,06,508	990,644	6,196	996,840
28	1,13,64,000	6,43,000	...	800,400	3,700	804,100	1,11,84,070	10,08,034	077	786,245	4,094	790,339
29	40,42,000	27,26,000	5,70,000	489,200	33,500	522,700	41,96,279	27,37,147	6,01,205	502,309	34,891	537,200
30	3,58,86,000	12,06,16,000	1,98,92,000	11,759,600	593,900	**12,353,500**	3,61,08,854	12,06,90,560	1,99,40,303	11,783,252	616,511	**12,399,763**
31	36,65,000	...	...	244,300	10,800	255,100	35,65,635	...	...	237,709	10,672	248,381
32	6,000	...	...	400	221,600	222,000	778	...	...	52	218,692	218,744
33	12,15,000	1,19,32,000	1,51,000	880,500	2,018,000	2,904,500	12,43,461	1,10,66,911	1,53,035	890,894	2,019,439	2,910,333
34	11,98,000	58,50,000	1,96,000	483,300	101,900	585,200	11,70,006	57,10,300	2,01,693	472,141	102,802	574,943
35	8,80,000	19,53,000	8,64,000	246,500	59,400	305,900	8,34,724	19,70,654	8,84,001	246,403	65,986	312,389
36	69,04,000	1,97,41,000	12,11,000	1,861,000	2,411,700	**4,272,700**	68,14,664	1,90,53,935	12,39,380	1,847,199	2,417,591	**4,264,790**
37	...	1,32,000	...	8,800	...	8,800	136	25,322	5,707	2,078	...	2,078
38	15,48,000	...	...	103,200	27,000	130,200	14,56,817	...	...	97,121	18,691	115,812
39	32,68,000	...	...	217,900	...	217,900	32,25,200	...	...	215,013	...	215,013
40	96,47,000	...	...	643,100	..	643,100	1,00,00,451		...	667,097	...	667,097
41	1,44,63,000	1,32,000	..	973,000	27,000	**1,000,000**	1,46,88,604	25,322	5,707	981,309	18,691	**1,000,000**
42	13,10,25,000	19,39,17,000	3,35,89,000	23,902,100	6,507,400	**30,409,500**	13,14,64,046	19,35,28,012	3,37,13,741	23,013,780	6,506,812	**30,420,592**

	ACCOUNTS, 1904-5.			
	INDIA.		England.	Total.
	Amount in Rupees.	Equivalent in £ at R15 = £1.		
	R	£	£	£
43	5,20,02,868	3,466,858	1,141,439	4,608,297
44	32,76,599	218,440	237,307	455,747
	5,52,79,467	3,685,298	1,378,746	**5,064,044**

(*b*) The following further sums, which are included under "XXVI and 38.—State Railways" are chargeable to the grant for Famine Relief and Insurance, as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

	1904-5. Budget.
	£
Bengal-Nagpur Railway	44,500
Indian Midland Railway	29,100
	73,600

This charge will no longer be taken against the grant for Famine Relief and Insurance.

Abstract B.—*Details*

HEADS OF EXPENDITURE.	BUDGET ESTIMATE, 1904-5. India (Rupee figures). Imperial.	Provincial.	Local.	Total India (converted into £ at R15 = £1).	England.	TOTAL.	Number of Item.
	R	R	R	£	£	£	
Brought forward	13,75,86,000	19,64,11,000	3,51,62,000	24,610,600	6,451,400	**31,062,000**	1
H.—Railway Revenue Account—							
38.—State Railways:							
Working Expenses	15,80,99,000	75,000	2,85,000	10,563,900	...	10,563,900	2
Interest on Debt	5,22,57,000	...	...	3,483,800	1,140,800	4,624,000	3
Annuities in purchase of Railways	...	...	...	...	3,008,500	3,008,500	4
Interest chargeable against Companies on Advances	32,10,000	...	40,000	217,800	238,400	456,200	5
Interest on Capital deposited by Companies	6,62,000	...	68,000	48,700	1,234,300	1,283,000	6
39.—Guaranteed Companies:							
Surplus Profits, Land and Supervision	18,03,000	...	...	120,200	...	120,200	7
Interest	1,22,000	...	...	8,100	1,056,100	1,064,200	8
40.—Subsidised Companies: Land, etc.	10,00,000	1,55,000	...	77,000	...	77,000	9
41.—Miscellaneous Railway Expenditure	8,00,000	40,000	30,000	58,000	...	58,000	10
TOTAL	21,80,52,000	2,70,000	4,32,000	14,583,500	6,678,100	**21,261,600**	11
I.—Irrigation—							
42.—Major Works:							
Working Expenses	82,00,000	41,18,000	...	821,200	...	821,200	12
Interest on Debt	95,52,000	58,00,000	...	1,023,500	...	1,023,500	13
43.—Minor Works and Navigation	47,56,000	80,87,000	79,000	861,500	1,700	803,200	14
TOTAL	2,25,08,000	1,80,05,000	79,000	2,706,200	1,700	**2,707,900**	15
K.—Other Public Works—							
44.—Military Works	1,55,84,000	...	...	1,038,900	17,700	1,056,600	16
Do. Reorganisation	...	...	...	...	...	...	17
45.—Civil Works	97,37,000	4,41,26,000	2,07,61,000	4,975,200	90,800	5,066,000	18
45A.—Construction of Railways charged to Provincial or Local Revenues	...	—*1,000*	3,19,000	21,200	...	21,200	19
TOTAL	2,53,21,000	4,41,25,000	2,10,83,000	6,035,300	108,500	**6,143,800**	20
L.—Army Services—							
46.—Army:							
Effective	19,20,78,000	...	...	12,805,200	3,159,600	16,024,800	21
Non-Effective	98,37,000	...	...	655,800	2,434,100	3,089,900	22
Reorganisation	..	...	...	.	...	...	23
TOTAL	20,28,15,000	...	...	13,521,000	5,593,700	**19,114,700**	24
LL.—Special Defence Works—							
47.—Special Defences (1902)	*16,00,000*	...	.	106,700	150,000	**256,700**	25
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	60,78,82,000	25,88,11,000	5,67,56,000	61,563,300	18,983,400	**80,546,700**	26
Transfers between Provincial and Local	...	+41,16,000	—41,16,000	...	...	...	27
M.—*Add*—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	...	...	...	...	28
***Deduct*—**Portion of Provincial Expenditure defrayed from Provincial Balances	...	*1,53,83,000*	*43,69,000*	*1,316,800*	...	*1,316,800*	29
Total Expenditure charged against Revenue	60,78,82,000	24,75,44,000	4,82,71,000	60,246,500	18,983,400	**79,229,900**	30

Capital Expenditure not charged to Revenue—	BUDGET EESTIMATE, 1904-5. India. Amount in Rupees.	Equivalent in £ at R15 = £1.	England.	Total.	
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—	R	£	£	£	
48.—State Railways	6,90,20,000	4,601,300	1,709,000	6,310,300	31
49.—Irrigation Works	1,23,98,000	826,500	6,800	833,300	32
TOTAL	8,14,18,000	5,427,800	1,715,800	**7,143,600**	33

of Expenditure—concluded.

Number of Item.	REVISED ESTIMATE, 1904-5. India (Rupee figures). Imperial.	Provincial.	Local.	Total India (converted into £ at R15 = £1).	England.	TOTAL.	ACCOUNTS, 1904-5. India (Rupee figures). Imperial.	Provincial.	Local.	Total India (converted into £ at R15 = £1).	England.	TOTAL.
	R	R	R	£	£	£	R	R	R	£	£	£
1	13,10,25,000	19,30,17,000	3,35,89,000	23,902,100	6,507,400	30,409,500	13,14,64,946	19,35,28,012	3,37,13,741	23,913,780	6,506,812	30,420,592
2	16,50,34,000	83,000	2,80,000	11,086,500	..	11,086,500	16,90,58,527	81,672	2,91,361	11,295,437	...	11,295,437
3	5,22,93,000	...	...	3,486,200	1,141,500	4,627,700	5,20,02,868	...	...	3,466,858	1,141,439	4,608,297
4	...	...	...	...	3,009,300	3,009,300	..	...	...	..	3,009,333	(a)3,009,333
5	32,17,000	...	62,000	218,600	237,300	455,900	32,15,083	...	61,510	218,440	237,307	455,747
6	4,16,000	...	68,000	32,300	1,236,000	1,268,300	3,81,730	...	68,519	30,017	1,235,972	1,265,989
7	18,21,000	...	...	121,400	...	121,400	18,01,760	...	...	120,117	...	120,117
8	2,78,000	...	...	18,500	1,045,100	1,063,600	2,77,131	...	...	18,476	1,045,143	1,063,619
9	8,83,000	4,000	...	59,200	...	59,200	7,49,583	3,065	...	50,237	...	50,237
10	6,74,000	80,000	10,000	50,000	...	50,000	6,38,161	77,502	8,103	48,251	...	48,251
11	22,55,16,000	1,67,000	4,20,000	15,073,000	6,669,200	21,742,800	22,81,24,852	1,62,239	4,29,499	15,247,833	6,669,194	21,917,027
12	90,11,000	40,00,000	...	873,400	...	873,400	90,73,501	40,55,708	...	875,281	...	875,281
13	94,56,000	57,82,000	...	1,015,900	...	1,015,900	94,49,130	57,70,233	.	1,015,224	...	1,015,224
14	45,20,000	92,24,000	54,000	919,800	2,200	922,000	44,78,165	88,79,498	50,084	893,850	1,998	895,848
15	2,29,87,000	1,90,06,000	54,000	2,809,100	2,200	2,811,300	2,30,00,796	1,87,05,439	50,084	2,784,355	1,998	2,786,353
16	1,40,00,000	...	...	933,300	52,000	985,300	1,30,46,562	...	..	929,771	49,641	979,412
17	34,000	...	...	2,300	...	2,300	32,810	...	...	2,187	...	2,187
18	97,99,000	4,11,37,000	2,01,73,000	4,740,600	76,600	4,817,200	1,04,43,283	4,94,57,921	1,96,61,996	4,701,413	73,882	4,775,295
19	..	1,000	1,00,000	6,700	...	6,700	...	437	93,317	6,250	...	6,250
20	2,38,33,000	4,11,38,000	2,02,73,000	5,682,900	128,000	5,811,500	2,35,22,655	4,94,58,358	1,97,55,313	5,642,621	123,523	5,766,144
21	19,63,79,000	...	...	13,091,900	2,937,000	16,028,900	19,53,40,056	...	...	13,022,670	2,946,125	15,968,795
22	1,00,05,000	...	...	667,000	2,427,300	3,094,300	1,00,80,632	...	...	672,042	2,437,352	3,109,394
23	73,73,000	...	...	491,500	700,000	1,191,500	61,67,087	...	...	411,139	686,366	1,097,505
24	21,37,57,000	...	...	14,250,400	6,064,300	20,314,700	21,15,87,775	...	...	14,105,851	6,069,843	20,175,694
25	7,18,000	...	...	47,900	100,000	147,900	5,38,613	...	...	35,908	92,387	128,295
26	61,78,36,000	25,43,18,000	5,43,36,000	61,766,000	19,471,700	81,237,700	61,91,39,640	25,28,63,948	5,39,51,037	61,730,348	19,463,757	81,194,105
27	...	+42,14,000	−42,14,000	...	...	...	...	+43,80,130	−43,80,130		...	...
28	...	91,40,000	5,37,000	645,200	...	645,200	...	91,90,387	6,33,783	654,944	...	654,944
29	...	*80,67,000*	*19,72,000*	*669,300*	...	*669,300*	...	*60,86,373*	*12,95,794*	*402,144*	...	*402,144*
30	61,78,36,000	25,96,05,000	4,86,87,000	61,741,900	19,471,700	81,213,600	61,91,39,640	26,03,48,092	4,89,09,496	61,893,148	19,463,757	81,356,905

Number of Item.	REVISED ESTIMATE, 1904-5. India. Amount in Rupees.	Equivalent in £ at R15 = £1.	England.	Total.	ACCOUNTS, 1904-5. India. Amount in Rupees.	Equivalent in £ at R15 = £1.	England.	TOTAL.
	R	£	£	£	R	£	£	£
31	6,91,77,000	4,611,800	1,509,000	6,120,800	6,60,28,941	4,401,930	1,495,093	5,897,023
32	59,18,000	394,500	8,000	402,500	53,08,699	353,913	7,259	361,172
33	7,50,95,000	5,006,300	1,517,000	6,523,300	7,13,37,640	4,755,843	1,502,352	6,258,195

(a) According to actuarial calculation, the Annuities payable in respect of the year 1904-05 include the following sums in redemption of Capital:—

	£
East Indian Railway Annuity .	187,28[illegible]
Eastern Bengal Railway Annuity .	18,034
Scinde-Punjab and Delhi Railway Annuity	71,842
Great Indian Peninsula Railway Annuity	3[illegible],287
TOTAL .	633,45[illegible]

Abstract C.—*Details of Receipts*

	Budget Estimate, 1904-5.			Revised Estimate, 1904-5.			Accounts, 1904-5.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Abstract A)	79,601,100	547,500	80,148,600	84,028,400	670,700	84,699,100	84,176,868	636,103	84,812,971
Excess of Revenue over Expenditure charged to Revenue . .			**918,700**			**3,485,500**			**3,456,066**
Railway and Irrigation Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways (Net) .	1,650,000	...	**1,650,000**	963,600	...	**963,600**	963,636	...	**963,636**
Outlay of Railway Companies—									
Repayments . .	848,100	2,600	850,700	997,600	13,200	1,010,800	940,297	13,218	953,515
Net .			0			0			0
Raised and deposited by Railway Companies—									
On account of subscribed Capital . . .	17,200	3,320,100	3,337,300	9,300	1,501,300	1,510,600	8,649	1,501,250	1,509,899
Net .			**1,267,200**			**1,449,400**			**1,448,684**
O.—Permanent Debt incurred—									
Sterling Debt—									
India 3 p. c. Stock .	...	2,500,000		...	2,500,000		...	2,500,000	
Rupee Debt—									
3½ per cent. Rupee Loan	2,000,000	...		2,000,000	...		2,000,000	...	
Total .	2,000,000	2,500,000	4,500,000	2,000,000	2,500,000	4,500,000	2,000,000	2,500,000	4,500,000
Net .			**3,411,200**			**3,411,100**			**3,413,480**
Temporary Debt incurred—									
Temporary Loans .	...	2,000,000	2,000,000	...	500,000	500,000	..	500,000	500,000
Net .			0			0			0
P.—Unfunded Debt—									
Deposits of Service Funds . .	94,100	...		102,800	...		99,221	...	
Savings Bank Deposits	3,533,800	...		4,022,800	...		4 025,775	...	
Total .	3,627,900	...	3,627,900	4,125,600	...	4,125,600	4,124,996	...	4,124,996
Net .			**688,100**			**890,200**			**879,611**
Q.—Deposits and Advances—									
Balances of Provincial Allotments . . .	...	...		645,200	...		654,944	...	
Appropriation for reduction or avoidance of Debt	546,100	...		643,100	...		667,097	...	
Excluded Local Funds	672,000	...		799,700	...		813,161	...	
Railway Funds . .	58,800	...		62,500	...		66,981	...	
Deposits of Sinking Funds	10,300	...		10,300	...		10,280	...	
Gold Reserve Fund . .	123,300	166,800		1,738,700	(a)2,001,200		1,790,380	(b)2,000,112	
Departmental and Judicial Deposits . . .	15,007,700	...		19,008,000	...		18,846,014	...	
Advances . . .	4,122,900	7,500		4,435,100	16,500		8,815,675	15,954	
Suspense Accounts . .	5,100	...		109,000	...		137,258	...	
Exchange on Remittance Accounts (Net) . .	...	..		10,200	...		10,294	...	
Miscellaneous .	3,000	...		...	...		14,855	...	
Total .	20,549,200	174,300	20,723,500	27,461,800	2,017,700	29,479,500	31,826,939	2,016,066	33,843,005
Net .			0			**871,700**			**1,087,936**
Carried over .	108,293,500	8,544,500		119,586,300	7,202,900		124,041,385	7,166,637	

(*a*) Includes £700,000 remitted from India by means of Council Bills.
(*b*) " £700,396 " " " "

and Disbursements.

	BUDGET ESTIMATE, 1904-1905.			REVISED ESTIMATE, 1904-1905.			ACCOUNTS, 1904-1905.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Abstract B)	61,563,300	18,983,400	80,546,700	61,766,000	19,471,700	81,237,700	61,730,348	19,463,757	81,194,105
Add—Provincial Surpluses, transferred to "Deposits"	...	...	...	645,200	...	645,200	654,944	...	654,944
Deduct—Provincial Deficits charged against "Deposits"	*1,316,800*	...	*1,316,800*	*669,300*	...	*669,300*	*492,144*	...	*492,144*
TOTAL	60,246,500	18,983,400	79,229,900	61,741,900	19,471,700	81,213,600	61,893,148	19,463,757	81,356,905
Excess of Expenditure charged to Revenue, over Revenue—			0			0			0
Railway and Irrigation Capital not charged to Revenue—									
Outlay on Irrigation Works	826,500	6,800	833,300	394,500	8,000	402,500	353,913	7,259	361,172
Outlay on State Railways	4,601,300	1,709,000	6,310,300	4,611,800	1,509,000	6,120,800	4,401,930	1,495,093	5,897,023
Outlay of Railway Companies—									
Payments for Capital outlay	1,383,100	1,264,900	2,648,000	1,311,000	1,107,900	2,418,900	1,221,361	1,069,845	2,291,206
NET			**1,797,300**			**1,408,100**			**1,337,691**
Raised and Deposited by Railway Companies—									
Payments for discharge of Debentures	...	2,070,100	2,070,100	...	61,200	61,200	...	61,215	61,215
NET			0			0			0
O.—Permanent Debt discharged—									
Sterling Debt—									
India 5 p. c. Stock	...	...		...	100		...	100	
G. I. P. Ry. Debentures	...	1,002,100		...	1,002,100		...	1,002,100	
Rupee Debt—									
4½ p. c. Loan	300	...		400	...		33	...	
4 p. c. Loan	84,000	...		85,300	...		83,274	...	
3½ p. c. Loan	2,400	...		1,000	...		1,013	...	
TOTAL	86,700	1,002,100	1,088,800	86,700	1,002,200	1,088,900	84,320	1,002,200	1,086,520
NET			0			0			0
Temporary Debt discharged—									
Temporary Loans	333,300	2,000,000	2,333,300	333,300	2,000,000	2,333,300	333,333	2,000,000	2,333,333
NET			**333,300**			**1,833,300**			**1,833,333**
P.—Unfunded Debt—									
Special Loans	300	...		700	...		672	...	
Deposits of Service Funds	80,800	...		89,200	...		81,920	...	
Savings Bank Deposits	2,858,700	...		3,145,500	...		3,162,793	...	
TOTAL	2,939,800	...	2,939,800	3,235,400	...	3,235,400	3,245,385	...	3,245,385
NET			0			0			0
Q.—Deposits and Advances—									
Balances of Provincial Allotments	1,316,800	...		669,300	...		492,144	...	
Excluded Local Funds	657,500	...		762,500	...		799,512	...	
Railway Funds	60,000	...		59,000	...		61,068	...	
Gold Reserve Fund	123,300	166,800		1,905,800	2,001,200		1,805,538	2,000,112	
Departmental and Judicial Deposits	15,001,300	...		18,919,200	...		18,583,072	...	
Advances	4,118,600	7,900		4,150,600	119,000		8,808,307	118,775	
Suspense Accounts	2,900	...		19,200	...		71,406	...	
Exchange on Remittance Accounts, net	...	...		...	...		...	...	
Miscellaneous	...	...		1,900	100		15,027	108	
TOTAL	21,280,400	174,700	21,455,100	26,487,500	2,120,300	28,607,800	30,636,074	2,118,995	32,755,069
NET			**731,600**			0			0
Carried over	91,697,600	27,211,000		98,202,100	27,280,300		102,169,464	27,218,364	

Abstract C.—*Details of Receipts*

	Budget Estimate, 1904-1905.			Revised Estimate, 1904-1905.			Accounts, 1904-1905.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward .	108,293,500	8,544,500		119,586,300	7,202,900		124,041,385	7,166,637	
R.—Loans and Advances by Imperial Government . .	289,300	...	289,300	358,500	...	358,500	323,481	...	323,481
Net .			**50,800**			**101,000**			**112,637**
R.R.—Loans and Advances by Provincial Governments .	578,500	...	578,500	554,800	...	554,800	520,020	...	520,020
Net .			**0**			**97,100**			**108,716**
S.—Capital of Local Boar .	...	...		...	...		1,468	...	1,468
Net .									**1,468**
T.—Remittances—									
Inland Money Orders .	21,666,700	...		22,266,600	...		22,615,846	...	
Other Local Remittances .	579,500	...		1,250,800	...		...	...	
Other Departmental Accounts . . .	780,900	...		389,800	...		508,182	...	
Net Receipts by Civil Treasuries from—									
Post Office . . .	602,900	...		922,300	...		920,401	...	
Guaranteed Railways .	1,032,300	...		1,370,700	...		1,414,100	...	
Public Works . .	847,400	...		3,393,200	...		3,653,677	...	
Net Receipts from Civil Treasuries by—									
Telegraph . . .	184,300	...		80,200	...		76,980	...	
Marine . . .	338,800	...		271,200	...		2,72,374	...	
Military . . .	13,091,500	...		13,519,000	...		13,301,965	...	
Remittance Account between England and India	3,258,900	2,957,000		7,742,800	7,289,100		8,141,834	6,887,929	
Total .	42,383,200	2,957,000	45,340,200	51,206,600	7,289,100	58,495,700	50,905,359	6,887,929	57,793,288
Net .			**0**			**0**			**0**
U.—Secretary of State's Bills drawn . .	...	16,500,000	**16,500,000**	...	(a) 23,500,000	23,500,000	...	(b) 23,725,162	**23,725,162**
Total Receipts .	151,544,500	28,001,500		171,706,200	37,992,000		175,791,713	37,779,728	
V.—Opening Balance .	11,500,016	7,003,387		11,869,552	7,294,782		11,869,552	7,294,782	
Grand Total .	163,044,516	35,004,887		183,575,752	45,286,782		187,661,265	45,074,510	

(a) In addition to £700,000 for remittance of the Gold Reserve Fund.

and Disbursements—concluded.

	Budget Estimate, 1904-1905.			Revised Estimate, 1904-1905.			Accounts, 1904-1905.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	91,697,600	27,211,000		98,202,100	27,280,300		102,169,464	27,218,364	
R.—Loans and Advances by Imperial Government	238,500	...	238,500	257,500	...	257,500	210,844	...	210,844
Net			0			0			0
R.R.—Loans and Advances by Provincial Governments	616,200	...	616,200	457,700	...	457,700	411,304	...	411,304
Net			37,700			0			0
T.—Remittances—									
Inland Money Orders	21,666,700	...		22,266,600	...		22,592,446	...	
Other Local Remittances	579,500	...		1,247,400	...		63,277	...	
Other Departmental Accounts	780,900	...		389,800	...		511,800	...	
Net Payments into Civil Treasuries by—									
Post Office	602,900	...		922,300	...		920,317	...	
Guaranteed Railways	1,032,300	...		1,370,700	...		1,414,100	...	
Public Works	847,400	...		3,433,900	...		3,577,647	...	
Net Issues from Civil Treasuries to—									
Telegraph	184,300	...		80,200	...		74,142	...	
Marine	338,800	...		271,200	...		271,980	...	
Military	13,091,500	...		13,519,000	...		13,301,965	...	
Remittance Account between England and India	3,537,600	3,097,600		7,612,600	7,668,200		7,942,576	7,593,565	
Total	42,661,900	3,097,600	45,759,500	51,113,700	7,668,200	58,781,900	50,670,250	7,593,565	58,263,815
Net			419,300			286,200			470,527
U.—Secretary of State's Bills paid	16,769,700	...	16,769,700	(a) 23,211,400	...	23,211,400	(b) 23,449,633	...	23,449 633
Total Disbursements	151,983,900	30,308,600		173,242,400	34,948,500		176,911,495	34,811,929	
V.—Closing Balance	11,060,616	4,696,287		10,333,352	10,338,282		10,749,770	10,262,581	
Grand Total	163,044,516	35,004,887		183,575,752	45,286,782		187,661,265	45,074,510	

(a) In addition to £700,000 for payment from the Gold Reserve Fund.
(b) " £700,396 " " "

Abstract D.—*Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.*

A.—Provincial Balances.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces.	Punjab.	Madras.	Bombay.	TOTAL.	Equivalent in Sterling.
	R	R	R	R	R	R	R	R	R	R	£
Budget Estimate, 1904-5.											
Balance at end of 1903-4 (by Revised Estimate)	...	15,00,742	87,90,590	29,35,773	1,37,99,422	78,10,067	32,00,120	96,87,348	32,77,000	5,10,01,062	3,400,071
Added in 1904-5	...	...	...	...	...	...	...	...	...	...	...
Spent in 1904-5	...	7,01,000	34,41,000	3,98,000	32,54,000	24,60,000	22,00,000	16,52,000	12,77,000	1,53,83,000	1,025,500
Balance at end of 1904-5	...	7,99,742	53,49,590	25,37,773	1,05,45,122	53,50,067	10,00,120	80,35,348	20,00,000	3,56,18,062	2,374,571
Revised Estimate, 1904-5.											
Balance at end of 1903-4 (by Accounts)	...	15,01,000	84,97,835	27,49,290	1,42,52,918	75,27,348	32,00,000	95,12,157	32,77,000	5,05,17,548	3,367,837
Added in 1904-5	...	...	...	...	...	...	48,07,000	...	43,33,000	91,40,000	609,400
Spent in 1904-5	...	7,01,000	20,28,000	1,95,000	17,67,000	14,92,000	...	18,84,000	...	80,67,000	537,800
Balance at end of 1904-5	...	8,00,000	64,69,835	25,54,290	1,24,85,918	60,35,348	80,07,000	76,28,157	76,10,000	5,15,90,548	3,439,437
Accounts, 1904-5.											
Balance at end of 1903-4	...	15,01,000	84,97,835	27,49,290	(a) 1,42,52,919	75,27,348	32,00,000	(a) 95,12,156	32,77,000	5,05,17,548	3,367,837
Added in 1904-5	...	...	...	...	..	...	47,94,387	...	43,96,000	91,90,387	612,692
Spent in 1904-5	...	7,01,000	15,91,796	2,69,316	12,52,818	8,69,099	..	14,02,344	...	60,86,373	405,758
Balance at end of 1904-5	...	8,00,000	69,06,039	24,79,974	1,30,00,101	66,58,249	79,94,387	81,09,812	76,73,000	5,36,21,562	3,574,771

B.—Local Balances.

NOTE.—These Balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.	Equivalent in Sterling.
Budget Estimate, 1904-5.	R	R	R	R	R	R	R	R	R	R	R	R	£
Balance at end of 1903-4 (by Revised Estimate)	1,74,255	3,05,597	10,14,256	12,72,541	3,75,070	26,02,954	24,96,067	19,12,218	1,64,254	47,79,868	32,64,838	1,83,61,918	1,224,128
Added in 1904-5	...	...	...	...	...	...	...	...	...	...	...	...	...
Spent in 1904-5	21,000	1,08,000	3,03,000	4,78,000	74,000	3,72,000	3,64,000	4,84,000	16,000	19,23,000	2,26,000	43,69,000	291,300
Balance at end of 1904-5	1,53,255	1,97,597	7,11,256	7,94,541	3,01,070	22,30,954	21,32,067	14,28,218	1,48,254	28,56,868	30,38,838	1,39,92,918	932,828
Revised Estimate, 1904-5.													
Balance at end of 1903-4 (by Accounts)	1,63,422	3,23,520	10,00,322	14,48,444	4,18,337	25,97,425	(a) 25,50,920	18,65,915	1,46,409	(a) 48,41,957	33,99,646	1,87,56,317	1,250,481
Added in 1904-5	...	29,000	90,000	58,000	..	...	...	3 57,000	3,000	...	...	5,37,000	35,800
Spent in 1904-5	22,000	...	...	...	4,000	1,93,000	21,000	...	...	14,93,000	2,39,000	19,72,000	131,500
Balance at end of 1904-5	1,41,422	3,52,520	10,90,322	15,06,444	4,14,337	24,04,425	25,29,920	22,22,915	1,49,409	33,48,957	31,60,646	1,73,21,317	1,154,721
Accounts, 1904-5.													
Balance at end of 1903-4	1,63,422	3,23,520	10,00,322	14,48,444	4,18,337	25,97,425	(a) 25,50,920	18,65,915	1,46,409	(a) 48,41,957	33,99,646	1,87,56,317	1,250,481
Added in 1904-5	...	...	91,704	21,617	1,23,131	60,214	76,613	2,60,504	...	...	...	6,33,783	42,252
Spent in 1904-5	14,981	1,146	...	...	...	...	...	...	5,919	8,62,019	4,11,729	12,95,794	86,386
Balance at end of 1904-5	1,48,441	3,22,374	10,92,026	14,70,061	5,41,468	26,57,639	26,27,533	21,26,419	1,40,490	39,79,938	29,87,917	1,80,94,306	1,206,287

(a) Differs from last year's closing balance by 1 for corrections since made.

APPENDIX.

Abstract E.—*Details of Recurring and Special transfers between Imperial and Provincial made through the Land Revenue Head—See para. 36.*

CENTRAL PROVINCES.

Recurring transfers.

Imperial to Provincial.

	R	R
On account of the increased expenditure under Land Revenue and Courts of Law	1,90,000	
On account of the increased expenditure on Education	2,00,000	
On account of loss of Revenue due to abolition of Pandhari Tax	35,000	
On account of loss of Revenue under Income Tax	30,000	
Grant for the improvement of Rajkumar College, Raipur, on behalf of Bengal Government	2,000	
	4,57,000	

Provincial to Imperial.

On account of change in classification of payments by the Hoshangabad and Chhindwara Jagirdars	—2,000	
		4,55,000

Special transfers.

Imperial to Provincial.

For the improvement of cotton cultivation	5,000	
Contribution to meet extra expenditure in 1903-4 and 1904-5 on the amalgamation of Berar	23,000	
Contribution in aid of the Provincial Resources	23,46,571	
On account of lunatics found on railway lines	90	
		23,74,661

BURMA.

Recurring transfers.

Imperial to Provincial.

Contribution on account of the increased expenditure on Education	4,00,000	
On account of loss of revenue under Income Tax	97,000	
Compensation to Provincial Revenues for loss caused by the transfer of duty on salted fish from III—Salt to VII—Customs	68,000	
		5,65,000

Special transfers.

Imperial to Provincial.

For expenditure in connection with the selection and distribution of cotton seeds	2,500	
		2,500

BENGAL.

Recurring transfers.

Imperial to Provincial.

On account of temporary addition to the Sikkim State Police	5,080	

Provincial to Imperial.

Contribution for the improvement of the Rajkumar College at Raipur, Central Provinces	—2,000	
		3,080

Special transfers.

Imperial to Provincial.

Contribution for the benefit of University and Collegiate education	2,00,000	

Provincial to Imperial.

Contribution for transfer of the Department of Stamps and Stationery, Bengal, to the Government of India	—1,26,000	
Assignment of the unexpended portion of the grant of R1,00,000 in 1903-4 for the maintenance of the Siliguri Teesta Bridge Road	—50,000	
	—1,76,000	
		24,000

UNITED PROVINCES OF AGRA AND OUDH.

Special transfers.

Imperial to Provincial.

Contribution towards the cost of purchasing stallions for the non-selected districts in the United Provinces	3,600	
Contribution for the benefit of University and Collegiate education	1,33,000	
		1,36,600

PUNJAB.

Recurring transfers.

Imperial to Provincial.

Compensation to Provincial for the loss resulting from the conversion of the fluctuating Land Revenue realised on the Upper Sutlej Canals in the Montgomery District into Canal Revenue in the form of Occupiers' Rate	61,500	
Assignment of one-half of actual expenditure on account of the River Protective Works at Dera Ghazi Khan	737	
Contribution for cost of additional Police entertained on the Kotri-Rohri Railway	20,000	
Refund to Provincial of the Imperial share of the amount credited under "I.—Land Revenue" on account of sale-proceeds of sites belonging to Government in towns in the Chenab Colony	515	
Assignment to meet the cost of the additional Police Force sanctioned for the Southern Punjab Railway	20,000	
Refund to Provincial of three-fifths of the Imperial share of the amount credited under "I.—Land Revenue" on account of sale-proceeds of lands in the Chunian Tehsil of the Lahore District	46,602	
Contribution on account of the Police for the Native States portion of the Dhuri-Jakhal and Rajpura-Bhatinda Railway	11,600	
Assignment of the Imperial portion of the $\frac{1}{8}$th share of the rate of R2 per acre levied from Colonists on the Jhelum and Chenab canals	22,393	
Contribution for town improvements of Jhelum Colony equal to $\frac{3}{8}$ths of the amount realized from sale-proceeds of lands in the Jhelum Colony	35,351	
Refund to Provincial of three-fifths of the Imperial share of the amount credited under "I.—Land Revenue" on account of sale-proceeds of sites belonging to Government in towns of the Jhelum Colony	32,823	
For increase of expenditure on Education	4,00,000	
Contribution to Provincial on account of pay of a second Medical Officer for the Pasteur Institute at Kasauli	11,473	
For increase of expenditure under Land Revenue, Courts of Law and Medical	2,41,000	
On account of loss of revenue under Income Tax	1,54,000	
	10,57,994	

Provincial to Imperial.

For re-classification of payments on account of "Cho" torrents in the Hoshiarpur District	−37,642	
		10,20,352

Special transfers.

Imperial to Provincial.

Initial grant to Provincial Revenues under the new settlement	50,00,000	
For the extension of Lahore Veterinary College	31,800	
For expenditure in connection with the selection and distribution of cotton seeds	2,250	
For the benefit of University and Collegiate education	34,000	
Assignment in aid of Provincial Resources	4,25,274	
For expenditure on Civil Works	10,00,000	
On account of two-thirds of contribution for the maintenance of the Walker Hospital, Simla	4,000	
On account of pay and allowances of Captain W. F. Harvey, I.M.S., as Officiating Assistant Director, Pasteur Institute, Kasauli	1,959	
		64,99,283

MADRAS.

Recurring transfers.

Provincial to Imperial.

For opening new District Post Lines	−54	
		−54

MADRAS—*continued.*

Special transfers.

Imperial to Provincial.

	R	R
Grant to Madras Harbour Trust for the improvement of Madras Harbour	6,26,000	
For the benefit of University and Collegiate education	70,000	
For expenditure in connection with the selection and distribution of cotton seeds	5,000	
		7,01,000

BOMBAY.

Recurring transfers.

Imperial to Provincial.

Registration of Railway Traffic	4,740	
Contribution for the new maundage rate of salt	36,000	
" on account of the cost of carrying out the Jamrao Canal Colonization Project	22,500	
" for the loss in Revenue from confiscated opium . .	3,000	
" " " maintenance of Band Barracks and Body-Guard Lines	2,000	
" on account of the cost of the Research Laboratory . .	1,41,377	
" on account of transfer of the Hyderabad-Umarkot Railway to Imperial	71,000	
" on account of substitution of Police for Military Guards .	45,910	
" for temporary plague Police charges on the Rajputana-Malwa Railway	2,198	
" on account of Salt compensation to the Dhangadhra State .	7,000	
" for increase of expenditure under Education . . .	6,00,000	
" for the provincialization of the Body-Guard charges . .	56,500	
On account of increased expenditure under Land Revenue, Courts of Law, Medical, and Political	3,50,000	
On account of loss of revenue under Income Tax	2,88,000	
Refund to Provincial of the Imperial share of the receipts in connection with the Mirpur Khas Improvement scheme credited under I.—Land Revenue	1,296	
Contribution on account of Superannuation Allowances and Pensions paid on account of Berar	36,000	
	16,67,521	

Provincial to Imperial.

Contribution on account of the transfer of the Sindh Horse-breeding Establishment to the control of the Superintendent, Civil Veterinary Department, Baluchistan	—9,000	
Contribution on account of transfer of the Colaba Observatory to Imperial	—16,000	
Contribution on account of the transfer of Horse-breeding Establishments in some districts to the Army Remount Department	—16,700	
	—41,700	
		16,25,821

Special transfers.

Imperial to Provincial.

Assignment of unexpended portion of the contribution for the completion of the St. George's Hospital	3,15,000	
Contribution in aid of Provincial balances and overdrafts of Provincial accounts	25,09,107	
Assignment of unexpended portion of non-recurring grants on special works of public utility	2,95,000	
Initial grant to Provincial Revenues under the new settlement . .	50,00,000	
For increase of expenditure under Public Works	5,00,000	
For the benefit of University and Collegiate education	63,000	
For expenditure in connection with the selection and distribution of cotton seeds	5,000	
		86,87,107

GOVERNMENT OF INDIA
FINANCE DEPARTMENT

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees]

	In the eleven months, April to February, of									
	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06
SEA CUSTOMS										
IMPORTS										
Special Import Duties										
Arms, ammunition, and military stores	3,37	3,25	3,11	2,90	2,58	3,26	3,28	3,17	3,81	3,70
Liquors—										
Ale, beer, porter, cider and other fermented liquors .	1,73	1,62	1,85	1,82	1,85	2,09	2,19	2,30	2,60	2,77
Spirits and liqueurs . .	53,90	54,83	57,91	58,91	58,32	59,16	63,20	68,21	69,24	84,28
Wines	3,73	3,34	3,46	3,24	3,28	3,19	3,60	3,46	3,37	3,61
Opium	3	4	3	3	2	3	3	3	3	3
Petroleum	38,12	45,78	42,49	39,05	42,82	49,30	49,13	39,41	42,00	33,82
Sugar (countervailing duties, 1899)	—	—	—	7,71	18,87	34,85	16,85	2,11	12	1
Sugar (countervailing duties, 1902)	—	—	—	—	—	—	3,26	19	9	1
General Import Duties										
Articles of food and drink (excluding sugar) . .	13,38	13,38	12,95	13,25	14,98	13,96	13,26	14,21	16,53	17,56
Sugar (ordinary duties) . .	14,03	21,52	19,19	16,63	27,11	28,75	22,95	26,83	29,88	33,90
Chemicals, drugs, medicines and narcotics, and dyeing and tanning materials . .	8,41	9,61	9,80	9,08	9,88	10,97	10,84	12,55	12,49	13,09
Cotton manufactures—										
Piece goods, grey . .	46,73	40,43	41,71	43,94	44,16	46,67	47,36	41,02	51,14	58,59
" white . .	18,58	16,62	15,48	16,66	18,22	25,37	15,17	18,38	25,17	26,34
" coloured . .	18,60	12,74	17,59	21,38	18,28	22,02	20,34	25,10	28,74	30,17
Other goods	1,62	1,43	1,70	2,55	2,34	2,59	2,13	3,38	4,65	5,19
Metals and manufactures of—										
Silver, bullion and coin .	29,04	38,74	27,01	21,38	11,25	28,11	34,76	35,01	38,42	25,96
Other metals and manufactures of metals .	18,68	20,48	18,05	15,04	19,92	21,25	27,29	30,37	32,21	28,12
Oils (excluding petroleum) .	1,49	2,31	1,57	1,21	1,40	1,74	1,29	84	89	1,15
Manufactured articles .	47,59	40,77	44,81	49,26	53,29	56,56	55,22	64,25	74,89	75,55
Raw materials and unmanufactured articles .	8,21	7,74	[illegible]	4,96	9,22	8,64	8,11	8,47	9,21	10,94
TOTAL IMPORTS .	3,27,24	3,34,63	3,26,64	3,29,00	3,57,79	4,18,51	4,00,26	3,99,29	4,45,48	4,54,79
EXCISE DUTY ON COTTON GOODS	10,15	10,63	12,74	11,94	10,65	15,83	16,34	18,40	20,44	23,89
EXPORT DUTIES—										
Rice and Rice-flour . .	60,65	55,92	84,43	73,17	70,71	74,25	1,03,47	99,84	1,07,91	97,11
LAND CUSTOMS AND MISCELLANEOUS . . .	5,76	6,70	5,35	6,56	7,03	7,81	7,77	8,44	8,81	8,12
GRAND TOTAL .	4,03,80	4,07,88	4,29,16	4,20,67	4,46,18	5,16,40	5,27,84	5,25,97	5,82,64	5,83,91
Provincial distribution of Imports and Exports										
Bengal . Imports	1,23,01	1,17,65	1,22,77	1,33,98	1,41,96	1,53,74	1,46,08	1,37,78	1,58,20	1,64,43
Bengal . Exports	12,18	11,35	19,77	19,06	19,38	14,42	15,23	16,24	18,69	21,98
Bombay . Imports	1,34,59	1,38,37	1,29,21	1,16,43	1,22,70	1,53,78	1,55,28	1,56,49	1,69,33	1,71,22
Bombay . Exports	2,38	2,50	3,27	2,39	2,69	2,37	3,07	2,30	2,19	1,85
Sind . Imports	21,41	23,53	20,20	24,75	32,27	46,30	35,19	29,64	35,44	40,55
Sind . Exports	53	76	1,51	1,06	1,00	1,95	1,30	1,31	1,67	1,66
Madras . Imports	25,58	29,53	26,19	27,84	29,50	35,42	34,62	36,83	39,44	35,85
Madras . Exports	7,09	7,07	4,19	5,37	2,51	5,37	6,74	8,92	6,55	4,15
Burma . Imports	22,65	25,55	28,27	26,00	31,36	29,27	29,09	38,55	43,07	42,74
Burma . Exports	38,47	34,24	55,69	45,29	45,13	50,14	77,13	71,07	78,81	67,47

FREDERICK NOËL-PATON
Director-General of Commercial Intelligence

W. S. MEYER
Secretary to the Government of India

Calcutta, March 8, 1906

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

AGRICULTURE.

PAPERS ON THE EXTENSION AND IMPROVEMENT OF COTTON CULTIVATION IN INDIA.

No. 28, dated, Calcutta, the 31st August 1905.

FROM—The Government of India.

To—The Right Hon'ble St. John Brodrick, His Majesty's Secretary of State for India.

During the visit of Lord Curzon to England, a memorial was presented to him by the British Cotton Growing Association, which on his return was taken into consideration by our Government. In view of the important proposals made by the Association for the extension and improvement of cotton cultivation in India, the memorial was referred by us to the Board of Agriculture, so that we might obtain the benefit of the united advice and assistance of the representatives of all the Provincial Departments of Agriculture; and we now have the honour to forward a copy of the enclosed correspondence, upon a consideration of which we desire to make the following recommendations for your approval.

2. You have been kept informed from time to time of the action taken in this country with the object of improving the cultivation of cotton and the appendix to the Board's letter gives a clear account of the measures now in progress in each province of India. We have carefully considered how these measures may be extended in the directions recommended by the British Cotton Growing Association. We agree with the Board of Agriculture that whilst it is inexpedient to create a separate Cotton Department distinct from the Department of Agriculture, the number of experts in all provincial departments should be strengthened, so that a competent scientific staff may be employed, not only for the improvement of cotton but for the investigation of the many other agricultural problems of India. More specific recommendations for the appointment of additional experts will be made after consideration of the detailed proposals of Local Governments upon the schemes for the expansion of the Provincial Departments of Agriculture, which have been framed in consequence of the sanction given in your telegram, dated the 10th February 1905 to an increased annual expenditure of twenty lakhs upon agricultural development. The problem of the improvement of cotton has not been neglected by the small staff available in the past, and it will receive still greater attention from the increased staff that we propose to employ in the future.

3 It is important that there should be a Cotton Specialist, whose services will be wholly devoted to cotton questions and who will continually visit each province, co-ordinate the cotton experiments in progress under the control of the Provincial staff, and assist them with his advice and guidance based upon his larger experience and knowledge of the results of similar experiments in other parts. We do not consider that this duty, in addition to the many other duties of the appointment, can be performed by the Assistant Inspector-General of Agriculture recently selected by you, who we understand has no special knowledge of cotton cultivation. We, therefore, ask for your sanction to the creation of an appointment of Cotton Expert on the staff of the Imperial Department of Agriculture. The qualifications required for the post include a sound education in scientific agriculture combined with a knowledge of the methods of cotton cultivation practised in America or Egypt (preferably both), together with an acquaintance with the recent work of the Agricultural Departments of those countries. Special importance is attached to a knowledge of scientific agriculture, so that the officer may not only have an empirical knowledge of the different systems of cultivating cotton, but may be able to adapt the principles underlying them to the local conditions of India. If it is found impossible to secure a candidate with these qualifications, we suggest that an expert agriculturist should be selected, and should be required before coming to India to visit America and Egypt in order to acquire the special knowledge mentioned above. We leave it to you to fix a salary sufficient to secure the services of a thoroughly competent expert. His appointment should be on three years' probation in the first instance.

4. With regard to the important matter of seed selection and distribution, you will observe that the Board of Agriculture suggested, with considerable hesitation, the possibility of establishing three large Cotton Seed Farms. The Local Governments, who were consulted by us upon the suggestion, unanimously recommend that this proposal should be deferred, because the stage has not yet arrived when any improved variety can confidently be recommended for general cultivation, and that the growing of selected varieties for seed should first be conducted on a smaller scale, until more experience is gained of cotton experimental work so as to avoid the risk of failure. They propose to provide Government Experimental Farms in all the important cotton tracts and to add to each a substantial area which will be devoted to the production of selected seed. We have approved of these proposals, which will do much to secure a supply of good seed for distribution to cultivators in

conjunction with the scheme for the selection of seed on a larger scale from cultivators' fields (which was explained in the Circular, a copy of which was forwarded with our Under-Secretary's letter No. 136, dated the 22nd September 1904), and other measures now in progress, such as the co-operation of some ginning factories in the separate treatment of the best pickings of the best varieties, the encouragement of private seed farms and the like.

5. In other directions much is being done to meet the wishes of the British Cotton Growing Association. A botanical survey of the varieties of India cottons has been completed by Professsor G. A. Gammie, F.L.S., of the Poona College of Science, and the practical testing of varieties is in progress at all Government cotton farms in order to decide the most suitable variety for growth in each tract. Some successful preliminary trials of Egyptian and American exotics have been made by Sindh and the Punjab, and a careful investigation of the tree-cottons is being made by the Indian Long-stapled Cotton Growing Syndicate in Bengal, and at Government farms in some other provinces. We have recently issued instructions for the improvement of the forecasts of the cotton crop, a copy of which was forwarded with our Despatch No. 11, dated the 27th April 1905. The Board of Agriculture points out that improvement in the method of cultivation is largely an economic operation dependent upon the resources and character of the cultivator, and our Inspector-General of Agriculture has initiated in all provinces a scheme of experiments for testing the results of the manuring of cotton not only with the natural supplies available in the country, but with artificial fertilizers. Our existing system of loans to agriculturists, which is at present under careful investigation with a view to its improvement, gives facilities for affording financial assistance to cultivators.

6. Whilst we do not doubt that these measures will lead in time to the improvement of Indian cotton, we desire to emphasize the views expressed by Sir Denzil Ibbetson in his speech at the meeting of the Legislative Council on the 29th March last, that the problem is largely a commercial one, and that the cultivators will not abandon the coarse, hardy, prolific varieties for the fine, delicate varieties, until they are satisfied that the latter yield the greater and surer profit. Our object must be to make cotton of any kind, without regard to the length of staple, a more certainly paying crop to the Indian cultivator, whilst we understand that one main object of the British Cotton Growing Association is to increase the production of the long-stapled varieties suited to the needs of Lancashire. These objects are by no means antagonistic, as the Association themselves remark, and as will be seen from the above account of our action. We are inclined to think that the Association can best assist in their attainment, so far as India is concerned, by aiding in arrangements adopted with the view of securing that the Indian cultivator who grows a good sample of high quality cotton may reckon on getting a price for his produce, however small in quantity, better than the market price for the larger supplies of poor quality cotton. If the Association desire to give financial assistance for the improvement of Indian cotton, the most practicable method would seem to be for it to make an annual grant, which could be utilized under our orders, either in giving a subsidy to the cultivator for every acre of fine-staple cotton grown by him on the recommendation of the local Department of Agriculture, which would make special arrangements to help him in securing a fair price for his superior cotton, or in compensating him for any loss incurred in the initial stage of such cultivation. If this suggestion meets with the approval of the British Cotton Growing Association, we shall be prepared to give all possible assistance in its execution.

7. In conclusion we beg that our acknowledgments may be conveyed to the Association, not only for their offer of financial aid but for the valuable advice they have placed at our disposal. We trust that the steps which we have already taken and those which we now propose to take will ultimately result in a marked improvement, both in the quantity and quality of the cotton produced in India, and will thus not only add to the prosperity of the Indian cultivator, but benefit the manufacturers and consumers of cotton throughout the world.

Dated Manchester, the 26th September 1904.

From—J. Arthur Hutton, Esq., Vice-Chairman, the British Cotton Growing Association,

To—The Right Hon'ble Lord Curzon of Kedleston, G.M.S.I., G.M.I.E., India Office, Whitehall, London, S. W.

At a recent meeting of the Indian Committee of this Association it was decided to try and make arrangements for a deputation to wait upon Your Lordship, to lay before you the views of this Association as to the best means of increasing the quantity and improving the quality of the cotton grown in the Indian Empire. We very much regret that owing to the limited time which remained at your disposal it was impossible to arrange such a meeting, and we have therefore decided to place our views before you in writing, and we trust that you will give the same your most careful consideration.

2. We do not think it necessary to dwell at any great length on the serious importance of the shortage which has occurred in recent years in the supply of raw cotton. The very

fact that it was thought necessary to draw attention in His Majesty's speech from the Throne to the efforts to this Association to relieve that shortage, must convince everyone that this is a question of the very highest national importance, affecting the welfare not only of those directly engaged in the Cotton Trade, but of a very large proportion of the population of the country. Nor is it necessary for us to do more than draw Your Lordship's attention to the fact that the serious losses which this country has incurred during the last two years, owing to the bulk of the Cotton Mills having to run short time, must seriously react on the prosperity of India and of the rest of the British Empire, which are so largely dependent on this country for the disposal of their products.

3. We would respectfully draw Your Lordship's attention to the fact that the quality of cotton produced in India during recent years has undoubtedly deteriorated in quality, with the result that the cultivator receives a lower price. Very careful enquiries have been made into the question by this Association and from every source of information this fact is confirmed. As far as we can judge from the information at our disposal, the principal cause of this deterioration is the use of mixed seed and poor methods of cultivation.

4. We cannot impress too strongly on Your Lordship's attention the very great importance of a proper supply of carefully selected seed, for this is *the most vital factor* on which successful cultivation depends. In our opinion this question of the supply of seed is of such immense importance to the prosperity of the native cultivator that we are convinced that the Government of India should not delay one moment in taking the matter into its own hands. According to reports we have received the natives are dependent for their supplies of seed for sowing on public ginneries, where apparently all sorts and varieties of cotton are mixed together and no attempt is made for keeping the better seed on one side for sowing.

5. We would therefore suggest that steps should be taken to establish Government Seed Farms throughout all districts where cotton is grown. On such farms continual selection of the best seed can be made year by year and so ensure a supply of the best possible seed to the native cultivators, which must result in a steady improvement in the quality of cotton produced and an increase in the amount produced per acre. The consequently higher price and larger return must naturally result in greater prosperity to the farmer.

6. We wish to make it perfectly clear that we do not necessarily advocate that further larger attempts should be made to introduce exotic varieties. Much good will be done if careful selection is carried on with native varieties only. At the same time we would strongly recommend that further experiments should be made with American, Egyptian, Brazilian, and other varieties, as it is quite possible that in some parts of India foreign varieties may prove more successful than the native ones.

7. This Association is informed that the methods of cultivation in India are extremely primitive and that if it were possible to induce the natives to adopt more modern methods they would reap the benefit in a larger production of higher grade cotton. There is no doubt that cotton is a plant which readily responds to high cultivation, a fact which is fully recognised by the Governments of the United States and Egypt, who spend large sums on their Agricultural Departments, with the object of helping and instructing the native cultivator.

8. We fully recognize the great difficulty there must be in persuading the Indian cultivator to make any change in his method of cultivation, and we are convinced that the one and only body who can do anything in this matter is the Government of India. We would therefore respectfully suggest that Your Lordship would cause enquiries to be made as to the methods pursued by the Governments of those countries, and as to how far they are adaptable to the conditions prevalent in India. We ourselves have a high opinion of the industry and capability of the agricultural population of India, and we believe that it is possible for them to attain as good result from their farms as is obtained by the inhabitants of Egypt and the Southern States of America for land which is in no way superior to that in India.

9. We are further convinced that the establishment of seed farms as suggested above would afford from an educational point of view most valuable object lessons to the natives in those districts where such farms were established. Further than that, they would afford valuable training grounds for native experts, who could afterwards act as advisers in other districts.

10. No doubt at the commencement these farms might be a considerable expense, but ultimately they would be more or less self-supporting, as the cotton produced on them should cover the cost of cultivation and supervision.

11. We would also recommend for Your Lordship's careful consideration the establishment of a special Agricultural Department devoted solely to cotton, and skilled experts should be engaged who are thoroughly acquainted with all the details of cultivation and the best modern systems pursued in the United States and Egypt, where cotton is cultivated on the most scientific methods. We would suggest that in addition to the Central Institution, there should be an efficient staff in each province whose whole time should be given

to cotton growing. Their duties should be to supervise and assist as far as possible in regard to the following matters:—

(1) Selection of seed.

(2) The methods of cultivation, including the use of manures and fertilisers.

(3) The ginning and grading of cotton, taking special care that different varieties of cotton are ginned and baled separately and not mixed together as at present.

There is no doubt that success in cotton growing in the above-mentioned countries is not due to superiority of soil and climate, but to the superior supervision given by the Agricultural Departments.

12. We would also suggest for Your Lordship's consideration the possibility of some form of financial assistance to the native cultivators on the security of their crops, as in Egypt and the United States, and as in the case with Indigo and Tea Planters in India, so as to ensure that a reasonable interest is charged and that better profits accrue to the farmers than hitherto. Were the same facilities provided in India as are in Egypt and the United States, we are convinced that greater quantities and better cotton can be produced in India than is the case at present. Variable as the climatic conditions are in India they are at any rate no worse than those prevailing in the United States, where an early frost may cut down the crop by half a million or a million bales.

13. We would also recommend that a proper survey should be made of the varieties now existent in India with a view to the selection of that most suited to each particular district. It would also be advisable to collect and supply full statistics as to the area planted more completely and correctly than is done at present. Further, it would be of great advantage if reports, embracing all provinces, were issued monthly as to the condition of the crop, as is done by the United States Agricultural Department.

14. No doubt the adoption of these suggestions must entail considerable outlay, but we have no hesitation in recommending them for Your Lordship's consideration, as the result attained will fully justify the expense. We would point out that should the adoption of these suggestions result in an improvement of quality of only 10 per cent. (apart from the probability of an increased quantity being produced from the same acreage as is now under cultivation), the native cultivators will be to that extent more prosperous, and their part of the British Empire which is commercially interested in our Eastern Possessions.

15. We must also draw Your Lordship's attention to the fact that the conditions are entirely different from those prevalent during the cotton famine of forty years ago, and that the present shortage is a permanent one as apparently the limit of production in the United States has been reached and we connot hope for any large immediate increase in supplies from North America Further, that country with its rapidly increasing population will each year require more and more cotton for its own needs. Other countries are also requiring more cotton and there is little doubt that the demand has already overtaken the supply of raw material. It is therefore absolutely necessary that further sources of supply should be opened up with as little delay as possible, and we believe that relief from the present scarcity can be more immediately obtained in India than in any other part of the world. We are quite convinced that India with its one hundred and ninety million agriculturists and its vast variety of soil and climate, has a great opportunity of reaping an enormous advantage in cultivating cotton, and disposing of the same at the high prices which will probably be maintained for many years to come, in fact until supply has once more overtaken demand. The labour, land, transit, and other facilities seem to be all present, and it only requires a good strong guiding hand initiated and maintained by Government.

16. As an instance of what can be done we beg to inform Your Lordship that in the first eight months of this year, Lancashire spinners have used 102 000 bales of East India cotton as compared with 8,000 bales during the corresponding period in the year 1900. Nor was this due to the fact that Lancashire was unable to find any other cotton suitable for her needs, but it was because the Surtee Broach produced this year has been the best cotton of that class grown for many years, and has proved most suitable for mixing with American cotton.

17. As a good deal of misunderstanding is prevalent as to the user Lancashire can make of India cotton, we must impress on Your Lordship the fact that if the quality of cotton produced in India is brought back to the old standard, it would find a ready market in this country. It is quite a mistake to imagine that the machinery in this country is not adapted to spinning Indian cotton. The bulk of cotton used in Lancashire does not exceed 1 inch to 12 inch in length of staple, and there is little doubt that, provided proper methods are adopted, India could produce large quantities of such cotton, so that her farmers would have the markets of the world open to them, instead of being largely confined as they are now to those countries which use only a very short staple cotton.

18. We are aware that some misunderstanding has arisen in certain quarters as to our motive in endeavouring to improve the quality of cotton grown in India. We must state quite clearly that we have no wish to deprive the Indian, German, or Japanese spinner of his cotton. If there were a large increase in India's production and if of that large increase not one bale was of suitable quality for use in this country, we should still benefit by it, as

it would relieve the demand on other and better cottons to our advantage. Our object is to encourage the growth of cotton wherever possible; the ultimate destination of the cotton grown will depend on the price that the buyer can afford to pay for it. If the German or Indian spinner can afford to pay more than the Lancashire spinner, the cotton will go to them. If the Lancashire spinner can afford to pay the higher price the cotton will come to him. The German, Japanese, or Indian spinner is just as much interested in the question of larger supplies, as the Lancashire and American spinner. If there is any shortage in supply all must suffer alike, nor does proximity to the cotton fields give any permanent advantage, as is proved by the fact that the mills in the Southern State of America have suffered most severely during the last twelve months. The one fact that would impress on Your Lordship is that if the native cultivator by improving the quality of his cotton can thereby render the same of usable quality for the Lancashire spinner, he will certainly command a larger market than he does at present and obtain higher price. This question of cotton supply is an international one and must be looked at from a broad point of view, and as a matter of fact the Lancashire spinner is indifferent where the increased supply comes from or goes to, so long as there is enough cotton grown to enable the mills of the world to be fully employed. At the same time we would prefer that the British Colonies and dependencies should participate in the profits which are ensured to cotton cultivators for many years to come.

19. We can assure Your Lordship that the objects of this Association are absolutely unselfish and broad-minded, which is proved by the fact that we are laying out vast sums and are prepared to do so without taking any profits to ourselves for seven years; as is stipulated in the Royal Charter, which His Majesty the King has graciously granted us. If the Government of India will meet us in the matter, and are prepared to take up the question actively and to co-operate with us, then the same help we are extending to East and West Africa, to the West Indies and elsewhere, will be willingly given by us to India with far more prospects of immediate success than we can possibly hope for from any other part of the British Empire.

20. We therefore most respectfully submit the above for Your Lordship's most careful consideration, and we are convinced that should Your Lordship see your way to adopt our suggestions it will result in a large increase in the prosperity not only of India and Lancashire, but of every part of the British Empire, and will also benefit the cotton trade of the whole world.

Dated Pusa, the 10th January 1905.

From—F. G. SLY, Esq., President of the Board of Agriculture, Pusa.

To—The Secretary to the Government of India.

WITH reference to letter No. 1726, dated 30th December 1905, from the Government of India, I have the honour to state that the memorial from the British Cotton Growing Association was placed before the Board of Agriculture, and I am requested by the Board to forward to the Government of India the accompanying memoranda on the points which have been referred for report.

2. The Board desire at the outset to place on record their cordial sympathy with the aims of the Association and their appreciation of the disinterested efforts which have been made by the Association towards the most important object of the promotion of cotton growing in the British Empire. The Board recognise that these aims and efforts deserve all the assistance and encouragement that it is in the power of Government to give.

3. Before proceeding, however, to a detailed review of the points put forward and the recommendations made by the Association, they consider that it will be useful to summarise briefly the existing position of the Agricultural Departments in India with a special reference to the cotton question.

4. At various periods in the last century agricultural experiments have been conducted, in some cases by staffs of experts specially introduced from America and elsewhere. Such experiments, which were mostly confined to the introduction of exotic varieties, have resulted, with a single exception, in failures. Some thirty years ago cotton experiments were accordingly abandoned, and it is only within the last twenty years that any agricultural staff has been again entertained by Government This staff was until five years ago limited to three or four special officers. Since then the number of such officers has been increased until there are now seven officers on the Imperial staff and seven employed by Provincial Governments.

5. The cultivation of cotton began to receive special attention in 1900, in which year also it is understood that similar attention was for the first time given by the State Department to this crop in Egypt and the work in the United States was expanded. Since 1900 constant and increasing attention has been given to this subject in almost every Province and in particular in the Presidency of Bombay, which contains the most important cotton growing tracts of India. Careful investigation of the cultivation of cotton has disclosed the great complexity of the conditions which affect the crop and the difficulty of attaining

any immediate success in the improvement of its staple. The Board do not doubt that the systematic action now being taken by the Agricultural Departments will have an important effect in the improvement of cotton, but consider that such improvement must be slow, and they cannot endorse the view of the Association that the superiority of the cotton of Egypt and the United States is due to the work of the Agricultural Departments there and not to conditions of soil and climate.

6. There are very numerous varieties of cotton in the Indian Empire, spinning yarns varying from under 10's to over 40's, and as the Association point out, it is necessary in the first place to ascertain definitely which cottons are suited for cultivation in the several tracts. It is possible that in some tracts the substitution of varieties of cotton may be successfully effected. In others the improvement of the indigenous varieties can only result from hybridization and selection of seed. The Board are of opinion that the improvement of Indian cotton has not yet reached the stage at which any improved variety can confidently be recommended for general cultivation, and until such varieties have been tested with success on Government Experimental Farms, it appears to the Board premature to proceed further than to collect and distribute to cultivators superior seed of the existing indigenous varieties.

7. The measures, which have been and are being taken, are set forth in detail in the reports which have been furnished from each Province in the appendix to this letter. The Board consider that these reports show the urgent need of strengthening the Provincial Departments of Agriculture by the appointment of specialists and subordinates on a scale adequate to deal fully with this important question. In view of the intimate connection of the cultivation of cotton with the whole agricultural economy of the country, it is undesirable in the opinion of the Board that the expert staff so entertained should be disassociated from general agricultural work. A separation of the cotton staff from the Agricultural Departments would, in the opinion of the Board, be prejudicial to the success of their work. For these reasons the Board are unable to agree in the proposal of the Association for the creation of a separate Cotton Department, but in order to co-ordinate the cotton work throughout India they recommend that there should be appointed to the staff of the Inspector-General of Agriculture an officer who has had ample experience of cotton cultivation either in the United States or Egypt. These measures will, if approved, have the most far-reaching influence, not only on the improvement of cotton, but also on the solution of the numerous other important agricultural problems.

8. On a detailed review of the memorial the Board desire to offer the following remarks. There is little evidence to show that the quality of any specific variety of cotton has actually deteriorated. In regard to the special case of the Surat and Broach varieties, the assertion is denied by some of the most experienced native merchants of Bombay, and the fact noted by the Association, that the Surati Broach cotton of the last year was the best cotton of that class that has been grown for many years, confirms the opinion of the Board that such variations are due to seasonal differences. What is often regarded as deterioration of staple in fact the substitution of hardier varities with inferior lint, which are on the average more profitable to the cultivator. It is possible also that the deterioration apparent in some cottons exported to England is due to intentional admixture by the trade. It is also reported to the Board that in parts of Madras the mixture of early and late varieties is deliberately grown by the cultivator as a safeguard against the fluctuations of seasons.

9. In regard to the distribution of selected seed, the Board are of opinion that the most satisfactory course would be to await the result of the experiments which have recently been undertaken on the experimental farms. At present no Provincial Department is in a position to recommend confidently any improved seed to the cultivators for adoption on a commercial scale. The method of the operations in progress is described in detail in the note of the Deputy Director for the Bombay Presidency. In many tracts, however, advantage will result from the collection of seed grown by native cultivators, which can be purchased from their fields and distributed by Government agency, and measures to this effect are in progress. It may be noted, however, that the evils resulting from the public ginneries should not be overstated. Cultivators of the best varieties of cotton frequently reserve for their own sowing a portion of the crop which they hand-gin at home, and even in the ginneries of some parts of India the admixture takes place in the lint after the seed has been removed. The Board consider, however, that good will result from the co-operation of the owners of ginneries in preventing the mixing of seed.

10. No improvement can yet be recommended in the best cultivation of the best cotton tracts, but it will be observed in the appendix that some provinces are endeavouring to improve practice where they are defective. The improvement of methods of cultivation is largely an economic question, dependent on the resources and character of the cultivator, which are not susceptible of drastic remedy.

11. As regards financial assistance to cultivators, the Board note that there is already in existence an extensive system of State agricultural loans. It is understood that no such assistance is given in the United States, and the Board are unable to suggest any improvement in existing Indian system, which has recently received the most careful attention.

12. No efforts are spared to render the collection of statistics and estimates of area and outturn as complete as possible. Information of the agricultural prospects throughout India is published periodically by the several Governments; and it is suggested that existing periodical reports should deal more fully with the cotton crop, and that a monthly abstract showing the general condition of it should be published.

13. The Board would beg to point out that the question of the extension of the area under cotton is chiefly a question of profits and prices, and the view set forth by the Association in September, that the present shortage of cotton is a permanent one and that the existing high prices will probably be maintained for many years to come, requires qualification in consideration of the recent reports of the large outturn in the United States and the consequent fall of prices.

14. There remains the important recommendation of the Association that Government seed farms should be established throughout all districts where cotton is grown, on which continual selection could be made year by year to ensure a supply of the best possible seed to native cultivators. The Board are in accord with this policy. As to the steps which should be taken to give effect to it, they would first remark that having regard to the experience of the past in the selection of indigenous cottons, they consider that improvement will be slow and will probably not be very marked at the start. At the present time in some tracts where the better varieties are grown, the cultivators continuously practise selection of seed. Turning to the short-stapled varieties, attention is given to these likewise by good cultivators. The Board consider that efforts for the improvement of cotton by selection and hybridization should certainly be preserved with and extended. There should be a selection farm of an adequate size in each representative cotton tract, if such is not already in existence, and this farm, in view of the interests at stake, should be under the most efficient management and control, The Board do not consider that a large area is required for the effectual selection of suitable types of any particular variety. The great need is at present for men. In places where existing farms do not provide sufficient land for these selection experiments, the necessary arrangements should be made.

15. At the present moment there is no improved variety which the Board can recommend for distribution. A great deal of preliminary work must be done, and this should be undertaken without delay. When an improvement has resulted from selection or hybridization, the Board agree that every endeavour should be made to distribute it and to maintain or enhance its excellence. The means which have been approved for this purpose include (*a*) the establishments of demonstration plots; (*b*) utilisation of the agency of large landowners, District Board Associations and Courts of Wards Estates; and (*c*) publication of information. In short, the value of the variety can be demonstrated practically, seed can be issued in an appreciable quantity, and the cultivator can properly be left to judge for himself whether the improved or new variety is one which it will pay him to take up. This method has proved satisfactory with other crops in the past, but for cotton in particular it is essential that the seed of any improved variety should be put out on a large scale, so that the cultivator may get the benefit of the real value of the improved staple.

16. A proposal was made to the Board that seed farms of 5,000 acres should be established in each Province for the selection and distribution of good seed. From the point of view of selection, the Board consider that it can be carried on as effectually on a smaller area, indeed more effectually as regards supervision. From the point of view of quantity of seed for distribution, the Board cannot express any opinion as to the exact size of the farm which should be established in each particular case. In considering this important question, the Board desire to point out that the memorial was submitted to them after their deliberations had commenced, and that they had no carefully matured scheme preliminary to the discussion. They would, therefore, prefer not to put forward any such scheme, but as the Government of India desire to ascertain their definite views, the Board, with some hesitation suggest that the following proposal should be submitted to the Provincial Governments concerned for their consideration. Substantial farms (say 1,000 acres, of which half would be available annually in rotation for cotton) should be established for the following purposes :—

(*a*) One farm in the Surat-Broach cotton tract of Bombay for the improvement of the indigenous variety by selection of seed and its distribution.

(*b*) One farm in a suitable irrigated tract oft he Punjab for the trial of exotics and for seed distribution.

(*c*) One farm in the Central Provinces for the dual purpose of (1) the improvement of the course *jari* variety by continuous seed selection and distribution, and (2) the improvement of the fine *bani* variety by seed selection mainly to improve the yield, and seed distribution.

17. Great importance is attached by the Board to the co-operation of the Irrigation Department both in furnishing water for the cultivation of irrigated cotton at the most suitable season, and at regular intervals; and also in the settlement of favourable rates thereon. There is some hope of the increased production of superior varieties of cotton under irrigation, especially in the United Provinces, the Punjab and Sind. If this hope is

fulfilled, the extension of perennial irrigation in Sind would deserve the most careful consideration. The improvement of railway communication would also seem to be of importance to the extension of the cultivation of cotton in tracts in which such cultivation is now limited owing to the difficulties of transport.

18. Finally, the Board have carefully considered the Association's generous offer of financial assistance, but since the Board are not possessed of administrative functions, they do not feel that they are entitled to comment on the subject.

No. C.—211, dated Camp Calcutta, the 1st March 1905.

From—F. G. SLY, Esq., I.C.S., Officiating Inspector-General of Agriculture in India,

To—The Secretary to the Government of India, Revenue and Agricultural Department.

With reference to paragraph 3 of your letter No. 2—12-3, dated the 28th January 1905, I have the honour to submit the following remarks upon the reply sent by the Board of Agriculture to the memoral of the British Cotton Growing Association. I propose to notice the practical recommendations of the Association and the opinions of the Board thereon.

2. I take first the recommendation of the British Cotton Growing Association for the establishment of a special Agricultural Department, devoted solely to cotton, consisting of a Central institution with a staff of skilled experts and in addition an efficient staff in each province, whose whole time should be devoted to cotton growing. I entirely agree with the opinion of the Board that a divorce of cotton experiments from other agricultural work would be most prejudicial to the very interests which it is desired to encourage. The appendix to the Board's letter gives a full account of the measures in progress for the improvement of Indian cotton, which include (1) seed selection, (2) hybridization, and (3) the testing of varieties, both indigenous and exotic. All provincial departments are working upon the right principles, which have yield such good results in America, but it is evident that the expert staff is quite inadequate. The Board rightly point out that the most urgent need is for the appointment to each province of specialists and subordinates on a scale adequate to deal with this important question. In all provinces where cotton experiments are in progress, it is essential that the expert staff should include an Agriculturist to manage the experimental cultivation, an Economic Botanist to conduct the experiments in hybridization and seed selection, and Entomologist to study the insect pests of cotton, and an Agricultural Chemist to study the soil fertility and manurial experiments. And in some provinces where it is proposed to expand largely the experiments, some portion of this staff will require duplication. The results obtained in one cotton tract will not ordinarily be applicable to another tract, so that each requires its separate set of experiments. A good provincial staff is, therefore, the most important requirement. The proposal of the Board for the appointment of a cotton specialist to the Imperial Department seems all that is necessary to secure the co-ordination of the cotton work throughout India.

3. The next recommendation of the Association is for a proper survey of the varieties now existent in India. A botanical examination and classification of all the varieties of Indian cotton has just been completed by Professor Gammie, the results of which will, I hope, shortly be ready for publication. The appendix to the Board's letter will also show that provincial departments are now doing what the Association recommend in testing the variety most suited to each cotton tract. I have nothing to add to the recommendation of the Board for the improvement of the existing reports by the publication of a monthly abstract showing the condition of the crop. Each provincial department should be required to report fully the condition of the cotton crop, including the estimated area and outturn, in the weather and crop report of the first week of each month. In order to make it useful to the commercial public, the Director should deal with the recognized commercial varieties of cotton. An abstract of these reports could then be published monthly by the Government of India.

4. The Association recommend that the Agricultural Departments should pay special attention to improving the methods of cultivation. The Board point out that this is largely an economic question, dependent on the resources and character of the cultivator, but I am of opinion that much more might be done than at present to improve the standard of cultivation in the more backward tracts. An examination of the records of past trials of exotics and indigenous varieties transferred from one part to another shows that the failures have at least in part been due to incorrect methods of cultivation. This again points to the imperative need of a trained staff to supervise such experiments. I may instance Sindh. Several trials of Egyptian cotton have been made in past years in that province, all of which resulted in failure. The Deputy Director of Agriculture of the Bombay Presidency, who has experience of Egyptian methods, has now achieved promising preliminary trials with correct methods of cultivation. Each experimental farm should institute a series of experiments in the different methods of cultivation of cotton. Then there is the important question of manures. The soil of several cotton tracts is naturally extremely fertile, but there can be no doubt that its fertility can be improved by a proper system of manuring. In the accounts of the experimental work of the American Department of

Agriculture, nothing is more striking than the great attention that has been given to this aspect of cotton cultivation. An immense number of experiments has been made with different kinds of fertilizers and—a matter of equal importance—the best method of applying them, with the results that it is known what is the best fertilizer for each soil tract and that they are in general use. There is no reason why similar experiments should not be started in Government farms for testing the value of all the fertilizers available in this country. When definite results in improved methods of cultivation and manuring have been attained on the Government farms, the next stage is to get them adopted by the cultivators of the tract. For this purpose the most likely method is the establishment of a number of demonstration plots in the villages, where the ryots can see the improvements in actual working.

5. In considering the important question of the establishment of cotton seed farms, the Board of Agriculture was not only hampered by the short time allowed to them for deliberation, but in my opinion they were also influenced by the difficulty that has always been experienced in the past in obtaining funds for expenditure upon agricultural investigation. I believe that their decision was unconsciously biased not by what they considered would be the best solution of the problem, but by what they thought it likely that Government would be prepared to sanction. They contemplate the establishment of a farm in each representative cotton tract devoted to experiments in hybridization and selection of seed, but they do not recommend a large area for this purpose. If substantial improvement is to be made in Indian cotton, I regard large seed farms as essential. There are no seed merchants in India, so that this work must be undertaken by Government. It is particularly necessary for cotton, because the appearance of the seed is no guide to its merits. A cultivator can largely safeguard himself in the purchase of cereals for seed, but he is entirely at the mercy of the seller in purchasing cotton seed. Again, it is essential to put out a large quantity of improved seed, if the cultivator is to obtain the value of the improvement. First class cotton is of no value unless it is in quantity sufficiently large for commercial purposes. The need for large seed farms has not been felt acutely at present, because the experiments in seed selection and hybridization have not yet reached the stage at which any improved variety can be confidently recommended for distribution, but when the stage is reached—and it should be reached in a very few years—large seed farms will be essential. Moreover, progress will be quicker in the early years on a special cotton farm with a special staff. All my reading of the voluminous literature upon Indian cotton and my small experience convince me that the quality has deteriorated, not only as stated by the Board by the substitution of coarse for fine varieties, but by the degeneration of the individual varieties. The continuous growth of the same strain of seed would naturally be expected to lead to this result. The imperfect method of seed selection sometimes practised by ryots in the best tracts is not sufficient to counteract the tendency to degeneration, whilst even this imperfect method is not common in most cotton-growing tracts. The same difficulty is experienced in America, where it is necessary to adopt rigid selection of seed and the raising of new strains by hybridization. The work of the seed farms must be continuous, or the improved seed will again degenerate. This task must be undertaken by Government until cotton cultivation has developed to the stage when the task can be left to the seed merchant or to the grower. For these reasons I strongly support the tentative suggestion of the Board for the establishment of three 1,000 acre farms. Each of these farms will require an expert agriculturist, primarily a botanist, as Superintendent, with a strong staff of trained subordinates to conduct plant-to-plant selection over this area. I estimate roughly that the cost for each will be about R1,65,000 initial and R75,000 recurring. If the Government of India desire to accept the offer of financial assistance by the British Cotton Growing Association, I can suggest no more suitable method than an annual grant for the maintenance of these farms. In the event of these farms being successful, one should be established in each important cotton tract.

6. With these additions, I believe that the recommendations of the Board will admit of a full and adequate investigation of the problem of the improvement of Indian cotton. Continuous effort upon scientific lines with adequate expert supervision is certain, in my opinion, to lead to substantial improvement. I do not think that the change in the world's cotton market produced by the recent enormous American crop should influence the action of the Government of India. In the first place, it seems extremely unlikely that the large extension of cultivation in America can be sustained except by a very high level of prices. It is believed that the margin of profit in ordinary years is small and that the tendency is towards more diversified farming rather than towards more cotton. Improved irrigation may tend to increase production, but scarcity of labour in the cotton belt is severely felt. The consumption in the United States seems likely to increase more rapidly than its production, and there is ample room in the world's market for high grade Indian cotton if it can be produced. A very considerable quantity would be consumed in India itself; even at the present time there is a small import of Egyptian and American cotton. The improvement of yield of the coarse indigenous varieties is equally important to the ryot. Indeed, the first essential to success in growing a fine staple cotton is to obtain a variety which will give greater profit than the hardy, prolific indigenous variety of coarse staple.

No. 168 (Revenue), dated India Office, London, the 27th October 1905.

From—His Majesty's Secretary of State for India.

To—The Government of India.

Improvement of cotton cultivation in India. Appointment of a cotton expert.

I have considered in Council the letter of Your Excellency's Government, No. 28 (Agriculture), dated the 31st August 1905, submitting your recommendations on the memorial of the British Cotton Growing Association on the subject of the extension and improvement of cotton cultivation in India.

2. I sanction your proposal that a cotton specialist, whose services will be entirely devoted to cotton questions, should be added to the staff of the Imperial Department of Agriculture. I shall take steps to select an expert having the qualifications which you enumerate.

3. The other measures which you are taking or intend to take to improve the quality of Indian cottons have my general concurrence.

4. I shall cause the suggestion made in paragraph 6 of your letter to be communicated to the British Cotton Growing Association for consideration and expression of their views.

No. 2 (Revenue), dated India Office, London, the 5th January 1906.

From—His Majesty's Secretary of State for India,

To—The Government of India.

Cotton growing in India. British Cotton Growing Association's contribution to experiments.

In continuation of Mr. Brodrick's Despatch No. 168 (Revenue), of the 27th October 1905, I forward copy of correspondence* with the British Cotton Growing Association respecting their grant of 2,500*l.* per annum for the next four years for the improvement and extension of cotton growing in India, and I invite the attention of Your Excellency's Government to the request made by the Association that full particulars should be supplied to them from time to time of the manner in which the money is being spent.

*To British Cotton Growing Association, No. R. & S. 2414, dated 27th October 1905.
From British Cotton Growing Association, dated 6th December 1905.
To British Cotton Growing Association, No. R. & S. 3125, dated 2nd January 1906.

No. R. & S. 2414, dated India Office, London, the 27th October 1905.

From—Sir A. Godley, Under-Secretary of State for India,

To—The Secretary, British Cotton Growing Association.

Os., I am directed by the Secretary of State for India in Council to state, for the information of the British Cotton Growing Association, that the Government of India have
; carefully considered the letter (dated the 26th September 1904) addressed by the Association to Lord Curzon on the eve of his return to India, on the subject of the improvement of Indian cotton.
id 7.

The measures which have been taken, or are proposed to be taken, for extending and
5. improving the cultivation of cotton in India are set out in the accompanying copy of a
7. letter from the Government of India. It will be observed that the Government of India proposed to add a thoroughly competent cotton expert to the staff of the Inspector General of Agriculture. The Secretary of State for India in Council has sanctioned this proposal, and I am to ask whether the Association can suggest the names of any candidates having the necessary qualifications.

I am to invite the attention of the Association to the suggestion that the most practicable method in which the Association could give financial assistance for the improvement of Indian cotton would be for it to make an annual grant, which would be utilised under the orders of the Government of India, either in giving a subsidy to the cultivator for every acre of fine staple cotton grown by him on the recommendation of the local Department of Agriculture, or in compensating him for any loss incurred in the initial stage of such cultivation. Mr. Brodrick will be glad to learn whether the Association is prepared to co-operate in this way with the Government of India.

Dated Manchester, the 6th December 1905.

From—J. Arthur Hutton, Esq., British Cotton Growing Association,

To—The Under-Secretary of State for India.

Reverting to your letter of 27th October, No. R. & S. 2414, I have much pleasure in informing you that the Council have decided to adopt your suggestion in the last paragraph of the above letter, to the effect that the Association should make an annual grant which would be utilised under the orders of the Government of India.

2. It has been decided to place at your disposal the sum of 10,000*l.*, to be spread over a period of four years, at the rate of about 2,500*l.* per annum, to be devoted to the improvement and extension of cotton growing in India.

3. As to the exact method in which these funds should be spent, the Council are prepared to leave the direction entirely in your hands, as they feel quite sure that the Government of India will take sufficient care to see that money is not wasted. I would, however, request that, as far as possible, where advances are made, that it should be stipulated that the cotton grown should either be sent to this Association for sale, and that the latter, after repayment of the advances, hand over the surplus proceeds to the planter, or that arrangements should be made, as far as possible, for the money to be advanced on a business basis, so that there would be some possibility of, at any rate, some portion of it coming back again. If this can be done, I have no doubt the Council would be prepared to re-advance the money thus lent, for a further period, and I would suggest that a reasonable rate of interest should be charged.

4. I shall be very glad to hear of any suggestions that the Indian Government may make as to the best method of utilising the above grant, but I wish to make it perfectly clear that the Council have decided to leave you an absolutely free hand in the matter, so that no time should be lost by referring matters back to this Association for consultation. All that is desired is that the Association should receive from time to time full particulars as to the manner in which the money is being spent.

No. R. & S. 3123, dated India Office, London, the 2nd January 1906.

From—SIR A. GODLEY, Under-Secretary of State for India,

To—The Vice-Chairman, British Cotton Growing Association.

I am directed by the Secretary of State for India in Council to inform you that he has received with pleasure and satisfaction your letter of the 6th ultimo, stating that your Association has decided to grant the sum of 2,500*l.* a year for four years, to be devoted, under the direction of the Government of India, to the improvement and extension of cotton growing in India, and I am to say that copy of your letter has been forwarded to the Government of India, whose attention has been drawn to your request that full particulars should be supplied to you from time to time as to the manner in which the money is being spent.

I am also to suggest that the amount of the first annual grant should be placed to the credit of the Secretary of State in Council of India at the Bank of England, under the enclosed receivable order, for transmission to India.

J. WILSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

AGRICULTURE.

CONTRIBUTION BY THE BRITISH COTTON GROWING ASSOCIATION TOWARDS THE IMPROVEMENT AND EXTENSION OF COTTON CULTIVATION IN INDIA.

No. 3, dated Calcutta, the 8th March 1906.

From—The Government of India,

To—The Secretary of State for India.

We have the honour to acknowledge the receipt of your despatch No. 2 (Revenue), dated the 5th January 1906, and of the papers received with your Revenue Secretary's letter No. 38 of the same date on the subject of the contribution of £10,000 promised by the British Cotton Growing Association towards the expenditure now being incurred on experiments for the improvement of cotton in India.

2. In reply, we would ask that an expression of our cordial thanks may be conveyed to the Association for their liberal contribution. We have noted their suggestions regarding the manner in which they would wish the money to be utilized, and they will be kept informed from time to time of its distribution. When the detailed scheme for the purpose which we have instructed our Inspector General of Agriculture to elaborate has been received, we shall be in a position to state when the money will be required, and a further communication will then be addressed to you for the information of the Association.

J. WILSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs., on Thursday, the 8th March 1906, based on the India Daily Weather Reports of the period.

Over the greater part of the Indian area weather has been settled and dry during the past week, the principal deviations from these conditions occurring in Baluchistan, the North-west Frontier Province, Kashmir and north-east India. Snow has fallen at Sonemarg throughout the week lightly on all days, except the 4th, when 0·93" was received during the 24 hours. Of other observing stations in Kashmir, Astor only has reported an appreciable fall, *viz.*, 0·80", on the 5th. In Baluchistan and the North-west Frontier Province the wet weather was confined to the earlier part of the week, the following amounts being reported:—on the 2nd Quetta 0·27", Chaman 0·10", and on the 3rd Quetta 0·31", Peshawar 0·22" and Cherat 0·48". Continuously dry weather in Burma was broken by a single fall of 0·76" at Mergui on the 2nd.

A brisk fall of the barometer in north-east India on the 6th was accompanied by light, scattered showers on that day, and with a further pressure decrease on the 7th the rainfall became more marked in Deltaic Bengal, the east Himalayas and in the Assam Valley. The chief falls occurring on the 7th were:—Silchar 1·12", Cherra Poonjee 0·91", Shillong 1·00", Bogra 0·76" and Dinajpur 0·60".

The accompanying table shows that rainfall has been in defect generally during the week, but since the average normal amounts for the seven days is, in any case, small, the figures given last week showing the widespread excess rainfall since first December 1905 remain sensibly unaltered.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 8th March 1906.			Rainfall data from 1st December 1905 to 8th March 1906.			Seasonal percentage departure from normal.	
		Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9	10
		Inch.	Inch.	Inch.	Inches.	Inches.	Inches.		
1(a). Bay Islands	Port Blair	0	0·03	−0·03	15·01	8·07	+ 6·94	+ 86	+ 87
1. Burma Coast (Rangoon).	...	0·11	0·14	−0·03	1·67	1·24	+ 0·43	+ 35	+ 42
2. Burma Wet (Bhamo).	...	0·01	0·11	−0·10	2·28	0·98	+ 1·30	+133	+161
3. Burma Dry (Mandalay).	...	0	0·02	−0·02	1·52	0·56	+ 0·96	+171	+181
4. Delta of Bengal	Narayanganj	0·37	0·66	−0·29	3·89	3·01	+ 0·88	+ 29	+ 50
	Calcutta	0·19	0·19	0	5·81	1·79	+ 4·02	+225	+251
5. Brahmaputra Valley (Sibsagar).	...	0·34	0·51	−0·17	4·31	3·18	+ 1·13	+ 36	+ 49
6. Himalayas and Sub-Himalaya, East.	Dinajpur	0·22	0·11	+0·11	2·81	1·38	+ 1·43	+104	+104
	Darbhanga	0·02	0·08	−0·06	2·30	1·40	+ 0·90	+ 64	+ 73
	Bahraich	0·01	0·12	−0·11	4·79	2·35	+ 2·44	+104	+114
7. Indo-Gangetic Plain, East.	Burdwan	0	0·32	−0·32	9·06	1·68	+ 7·38	+439	+566
	Patna	0·10	0·11	−0·01	2·87	1·43	+ 1·44	+101	+110
8. Himalayas and Sub-Himalaya, West.	Simla	0	0·63	−0·63	15·01	8·22	+ 6·79	+ 83	+ 98
	Ludhiana	0	0·29	−0·29	6·64	5·06	+ 1·58	+ 31	+ 39
9. Indo-Gangetic Plain, West.	Cawnpore	0·02	0·08	−0·06	2·06	1·83	+ 0·23	+ 13	+ 17
	Lahore	0	0·17	−0·17	2·76	2·75	+ 0·01	0	+ [illegible]7
10. N.-W. Dry Area (Bikaner).	...	0·08	0·19	−0·11	4·18	1·99	+ 2·19	+110	+128
11. Baluchistan (Quetta)	...	0·36	0·38	−0·02	9·01	5·01	+ 4·00	+ 80	+ 87
12. East Coast, North	Waltair	0	0·06	−0·06	1·79	1·53	+ 0·26	+ 17	+ 22
	Cuttack	0	0·29	−0·29	4·56	1·85	+ 2·71	+140	+192
13. East Satpuras	Ranchi	0·08	0·29	−0·21	7·62	1·75	+ 5·87	+335	+416
	Raipur	0	0·23	−0·23	1·78	1·24	+ 0·54	+ 44	+ 76
	Jubbulpore	0	0·08	−0·08	1·04	1·66	− 0·62	− 37	− 34
14. Central India Plateau	Jhansi	0	0·09	−0·09	0·90	1·80	− 0·90	− 50	− 47
	Jaipur	0	0·09	−0·09	0·96	1·04	− 0·08	− 8	+ 1
	Indore	0	0·03	−0·03	1·18	0·69	+ 0·49	+ 71	+ 79
15. West Coast	Calicut	0·22	0·22	0	2·48	3·83	− 1·35	− 35	− 37
	Bombay	0	0	0	0·31	0·18	+ 0·13	+ 72	+ 72
16. Gujarat	Ahmedabad	0	0·02	−0·02	0·30	0·24	+ 0·06	+ 25	+ 36
	Rajkot	0	0·02	−0·02	1·09	0·23	+ 0·86	+374	+419
17. West Satpuras (Akola).	...	0	0·09	−0·09	0·36	1·05	− 0·69	− 66	− 63
18. Deccan	Bellary	0	0·05	−0·05	1·23	0·65	+ 0·58	+ 89	+105
	Bijapur	0	0·05	−0·05	0·85	0·45	+ 0·40	+ 89	+113
	Hyderabad	0	0·17	−0·17	2·34	0·51	+ 1·83	+359	+588
19. South India	Mysore	0	0·05	−0·05	0·98	0·48	+ 0·50	+104	+128
	Madura	0·01	0·13	−0·12	2·49	3·90	− 1·41	− 36	− 34
20. East Coast, South (Madras).	...	0	0·10	−0·10	5·74	11·65	− 5·91	− 51	− 50

J. H. FIELD,

for Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,

Secretary to the Government of India.

SIMLA,

The 8th March 1906.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 3rd March 1906.

Burma.—Sandoway received about 10 and a quarter inches of rain, Mergui 76 cents, and six districts of Upper Burma including the Northern Shan States amounts varying from 5 cents to 15 cents. Threshing and winnowing are very nearly completed in all districts of Lower Burma. Reaping of wet weather paddy is completed in Myingyan. Sowing of dry weather paddy is completed in parts of Lower Chindwin and Myingyan. Transplanting of onions and tobacco is completed in Mandalay and gathering of onions has commenced in parts of Myingyan. Gathering of peas is completed in the Yinmabin sub-division of Lower Chindwin. Reaping of sessamum in Myingyan and of jowar in Myingyan and Pakokku is completed. Reaping of early dry weather miscellaneous crops has commenced in Meiktila. The state of the standing crops is generally good. The price of paddy has risen considerably in Tharrawaddy and slightly in Mergui, Thayetmyo, Kyaukse, and Upper Chindwin; and has fallen considerably in Henzada, and slightly at Rangoon and Prome.

Eastern Bengal and Assam.—The weather is warmer. There was slight rain at Dibrugarh during the week but elsewhere there was none. Pruning of tea and harvesting of mustard and pulses are in progress. The prospects of the crops are generally fair. Lands are being prepared for early rice and jute. Fodder is insufficient in parts of Bogra, Sylhet, and the Khasi and Jaintia Hills. Prices of common rice:—Sibsagar 12; Silchar, Gauhati, and Tezpur 10; Chittagong 9 to 10; Rampur Boalia 9¾; Dinajpur 9 9/16; Malda and Rangamati 9½; Barisal 9¼; Jalpaiguri, Rangpur, Pabna, Bogra, Mymensingh, Dacca, Dhubri, Nowgong, Dibrugarh, and Tura 9; Faridpur 8 to 9; Comilla 8 11/16; Sylhet 7⅛; and Noakhali 7½ seers per rupee.

Bengal.—In the week under report the Province was almost free from rain; light showers are reported from Monghyr and Bhagalpur only. Sugarcane pressing and harvesting of oilseeds are approaching completion. The condition of the spring crops is generally good in Behar, though they have suffered in places from the recent rain. Fodder and water are generally sufficient. The price of common rice has risen in seven and has fallen in four districts. It continues high in most of the districts of the Presidency Division and also in Hooghly, Howrah, Muzaffarpur, Monghyr and Purnea.

United Provinces.—With the exception of very light showers in Dehra Dun and Garhwal the week has been rainless. The spring crops are ripening and are being gathered in fifteen districts. Considerable damage by hail in previous week to unirrigated crops is reported from parts of Jalaun, Fatehpur, and Partabgarh. The condition of the standing crops in Banda is said to be unsatisfactory and prospects are bad, while most of the crops sown on the bed of the Jumna in the Muttra district have been flooded. Generally the recent rain has improved prospects except in the famine districts where dry crops were past recovery. Extra crops and sugarcane are being sown and land ploughed for autumn sowings. Gathering of opium has commenced. Prices have risen in eight districts, continue high in fifteen, and show a falling tendency in fifteen districts. The total number of persons on relief at the end of the week was 151,521.

The weekly report on the famine and scarcity is as follows:—There was no rain during the week in distressed districts. With the commencement of harvesting operations the increase in workers has slackened. The recent rain has improved the prospects of the irrigated crops but came too late for the dry crops, it will however give rest to the well bullocks. Village relief is being extended. The physical condition of the people is fair and cases of emaciation are rare. The numbers on relief were as follows:—workers Jalaun 40,645, Jhansi 18,353, Muttra 10,059, Cawnpore 11,604, Hamirpur 14,634; on gratuitous relief Jalaun 27,067, Jhansi 14,915, Muttra 6,402, Cawnpore 793, Hamirpur 7,049; total workers 95,295; on gratuitous relief 56,226; grand total 151,521.

Punjab.—There was a slight fall of rain in Rawalpindi and Mianwali during the week. Prices of food grains show a slight downward tendency. Sowings of extra spring and ploughing for autumn crops continue. The standing crops have improved greatly and are now in good condition; though unirrigated crops are below average in Gurgaon and Delhi. The opium crop is average in Lahore. Cattle are still weak in the Delhi Division and in Sialkot owing to insufficiency of fodder. Fodder is still scarce in many districts; the supply of green fodder is improving. There are no complaints regarding the water-supply. The daily average numbers on relief were as follows:—on works 4,223, on

gratuitous relief 3,582, total 7,805 against 4,169 last week. Prices:—Rohtak 14 seers per rupee.

North-West Frontier Province.—Slight showers have fallen all over the Province and have been beneficial to the standing spring crops. Extra spring sowings are in progress. The weather is getting warmer and the prospects of the standing crops are excellent. The water-supply is ample. Condition of cattle is poor in the Indus Valley of Dera Ismail Khan and fair elsewhere. Stocks of food grains and fodder are sufficient except in the Indus Valley of Dera Ismail Khan. Prices are nearly stationary.

Jammu.—There was no rain during the week. Prices are stationary. Prices:—wheat 13 to 22 and maize 16 to 34 seers per rupee. The condition of the standing crops is good. Fodder is sufficient.

Kashmir.—The weather is bright and pleasant.' Prices are stationary.

Rajputana.—There was no rain during the week except slight showers in Jaipur. The standing crops are being watered or weeded; they have generally benefited by the recent rain but the cultivated area is restricted. Pasturage and fodder are insufficient in North Mewar, Jaipur, Kishangarh, Alwar, Karauli, Bharatpur, Dholpur, and parts of Marwar, Tonk and Kotah; in these tracts the condition of cattle is generally poor. Prices have fallen in Tonk and slightly in Alwar and Jaipur, and are practically steady elsewhere. The numbers on famine relief are:—Ajmer Merwara 56,796; Native States 30,2[illegible]0; on test works—North Mewar 2,853, Shahpura 33, Tonk 1,202, Jaipur 4,060; on gratuitous relief—North Mewar 40[illegible], Shahpura 71, Tonk 120; grand total 1,04,900, or an increase of 5,762. Three test works in Alwar were converted into relief works on 1st March. The decrease in Shahpura is due to the extension of ordinary public works to which labourers except weakly ones have been transferred.

The weekly report on the famine and scarcity is as follows:—Ajmer Merwara—on works Ajmer [illegible], Merwara 20,045; on gratuitous relief—Ajmer 7,723, Merwara 8,965 total 56,796, or an increase of 2,743. Prices:—Ajmer 10¾ seers and Merwara 11 seers per rupee. Native States—Marwar on works 4,113; on gratuitous relief 1,801, total 5,914; Kishangarh on works 2,816; on gratuitous relief 2,742, total 5,558; Alwar total 2,899; Eastern States—on works 19,423; on gratuitous relief 5,406, total 24,829. Prices—Marwar 11¾, Kishangarh 12½, Alwar 12¾, Karauli 9½, Bharatpur 11¾, Dholpur affected area 10¾ seers per rupee. The public health is good and relief measures are adequate.

Central India—There was partial rainfall in parts of Gwalior, Indore, and Malwa during the week. Reaping of spring crops has been started in parts of Indore, Bhopal, Baghelkhand, and Bundelkhand. The standing crops are normal in Gwalior; fair in Indore, Bhopal, Malwa, and Bhopawar; average in Bundelkhand; and indifferent in Baghelkhand. The probable outturn is normal in Gwalior; fair in Indore, Bhopal and Bhopawar; and below average in Baghelkhand, Bundelkhand and Malwa. Crops have been slightly damaged in parts of Gwalior, Indore, and Malwa. Agricultural stock are in bad condition in parts of Gwalior; good in parts of Indore and Malwa; fair in Bhopal; and average in Bundelkhand. Pasturage is bad in parts of Gwalior; and scarce in north of Bundelkhand. Prices are high in Gwalior, Indore, and Baghelkhand; and are rising in Bhopal. Opium has been slightly damaged in parts of Gwalior, Indore, and Malwa.

The weekly report on the famine and scarcity is as follows:—The general position in Gwalior and Bundelkhand is unaltered. The numbers on works are:—in Gwalior 38,000, on gratuitous relief 5,000, total 43,000; in Orcha, Datia, Sambhar, Baoni, Panna, Charkhari, Bijawar, Chhatarpur, Sarila, and Jagirs:—on works, 29,000, on gratuitous relief 3,000, total 32,000, grand total 75,500. The prices of staple food grains in Bundelkhand vary from 12 to 13¼ seers per rupee.

Central Provinces.—The weather has been clear and the days hot. The harvesting of spring crops has much advanced and threshing is in progress. Wheat and linseed promise an almost normal outturn in the provinces as a whole. Red rust is reported to have attacked the standing wheat and linseed crops in parts of the Sihora Tahsil of Jubbulpore. Some damage to gram and tur has been caused by caterpillars in the Garchiroli tahsil of Chanda. Land is being prepared for autumn sowings in Nimar, Chhattisgarh, and Berar. In tracts of Bilaspur where there has been some apprehension of distress the spring harvesting is providing sufficient employment for labourers and the condition of the people is good. Unusually large numbers of people have come into Damoh from neighbouring States to reap the harvest. The price of wheat has fallen in Seoni, Narsinghpur, Betul, and Nagpur. Rice has risen in price by 2 seers per rupee in Mandla and gram by 2 seers in Chanda; wheat and rice are selling at 11¼ seers each at Bilaspur against 13 and 13¼ seers respectively in the previous week; elsewhere prices are steady or fluctuate slightly. Prices of staple food grains are high and considerably higher than those ruling at this time last year.

Baroda.—For week ending 24th February. The numbers on relief were as follows:—on works 3,320; on gratuitous relief 157; total 3,477.

Bombay.—There has been slight damage to the oilseeds and wheat crops in Karachi by frost and the recent rain which however was beneficial to the standing spring crops: to wheat crops in Hyderabad by insects and in Mahi Kantha by rain; in parts of Dharwar cotton has been slightly injured by blight; elsewhere crops are in good condition except in the affected districts. The irrigated crops are still generally fair but water is running short in irrigation canals, tanks and wells. Cotton picking continues in Gujarat, the Karnatak, Baroda, Cutch, Rewa Kantha, and Palanpur Supply of drinking water is scarce in the affected districts and is being supplemented with the aid of Government grants and takavi advances. Cattle in affected districts are losing condition and are being sold at low prices especially in Ahmednagar and Bijapur. Prices of local fodder are two to three times above the normal but the deficiency is made good by Government importation into affected districts. The food grain supply is generally sufficient. Prices are 40 to 120 per cent. over the normal in the Deccan; 65 to 95 per cent. in the Karnatak; 15 to 95 per cent. in Gujarat; and 10 to 30 per cent. in Konkan. Test works have been opened in Dharwar. Relief works are in progress in Belgaum, Ahmednagar, Bijapur, and the Southern Maratha Country States. The numbers on test works are increasing in Poona, Sholapur and Belgaum, the figures on the last day of the week ending 24th February were:—Poona 483, Sholapur 555, Satara 460, Bijapur 269, Belgaum 181, Jath 24, Aundh 129, total 2,101. The test work in Phaltan is still open but has not as yet attracted labourers. Distress is gradually increasing in the affected districts and States but is still not acute. Small cultivators have begun to come on relief works in Ahmednagar, elsewhere they still get work locally. The condition of relief workers is fair to good. Emigration from affected tracts is decreasing and emigrants are returning in small numbers. There is no aimless wandering and no emaciation is noticed; the report made week before last about emaciation in the Sangola taluka of Sholapur is now stated to be incorrect and the aspect of the taluka is very reassuring. Food is being supplied to paupers from private charitable funds in Bijapur. The numbers on relief in British districts are:—Deccan—on works 3,104; on gratuitous relief 8,790, total 11,951; Karnatak—on works 6,320; on gratuitous relief 10,911; total 17,231. Native States—on works 2,168; on gratuitous relief 1,462, total 3,630.

Hyderabad.—There was no rain during the week. The spring harvest has been completed in three taluqs and is progressing elsewhere. The late rice crop is in good condition and is being weeded. Lands are being prepared for autumn sowings. Fodder and water scarcity exists in forty-two and thirty-one taluqs, respectively. The attendance on road works in the affected taluqs amounted to 3,001 persons and in the poor-house at Ashti to 42 persons. The price of jowar has risen from half to three seers in twenty-two taluqs and fallen from half to two seers in nine taluqs. Prices:—wheat 8½; coarse rice 7¾; jowar 14 seers per rupee.

Mysore.—There was slight rain during the week in Bangalore and in parts of Kolar, Hassan, Mysore, and Shimoga. Prices are steady. The crops are in fair condition except in parts of Chittaldroog. Prospects in Tumkur are not encouraging but are fair in other districts. Cattle are unhealthy in parts of Tumkur, Hassan, and Chittaldroog Water and fodder are scanty in parts of Tumkur, Hassan, Mysore, Shimoga, and Chittaldroog.

Coorg.—Threshing of rice continues. Prices of food grains are normal. Water and fodder are sufficient.

Madras.—The rainfall of the week was good in the Nilgiris and South Arcot; fair in Madras, Salem, Tinnevelly, North Arcot, Trichinopoly, Tanjore, Chingleput, Madura, and Nellore; light in the Vizagapatam littoral, Coimbatore, Malabar and Cuddapah; there was none elsewhere. Irrigation supplies are insufficient except in parts of the Deccan, the Carnatic, North Arcot, South Canara, and the Nilgiris. Ploughing, sowing, weeding and transplanting are in progress in parts. The standing crops are generally fair but some in parts of Bellary, Coimbatore, Tanjore, and Tinnevelly require more rain and some in parts of Madura are withering. Harvests continue with outturn poor to normal and bumper. Pasture is sufficient except in parts of the Circars, the Deccan, the Central Districts, Madura, Tinnevelly, and South Canara. Fodder is scanty in parts of South Arcot, Salem, Coimbatore, Tanjore, and Madura. The condition of cattle is generally good. The price of rice is stationary in ten districts; has fallen in nine; and has slightly risen in four. The prices of millets have fluctuated is as follows:—ragi is stationary in seven districts, has fallen in seven; and has slightly risen in seven. Cholam is stationary in five districts; has fallen in five; and has slightly risen in four. Cumbu is stationary in four districts; has fallen in seven; and has slightly risen in four.

J. WILSON,

Secretary to the Government of India.

2 D

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

MEDICAL.

ESTABLISHMENT OF AN X-RAY INSTITUTE.

No. 209—228—Calcutta, the 9th March 1906.

RESOLUTION.

READ—

Despatch to the Secretary of State, No. 110 (Financial), dated the 30th March 1905.

Extract paragraph 2 of a Military despatch from the Secretary of State, No. 69, dated the 16th June 1905.

The Government of India have decided, with the approval of the Secretary of State, to establish an institute in India as a centre for the practical instruction of medical officers and subordinates in the use and management of X-ray apparatus and as a depôt for the storage and repair of such apparatus.

2. The institute will be located at Dehra Dun and will be under the superintendence of an officer of the Indian Medical Service, who will receive the pay of his rank and the staff pay sanctioned for a medical store-keeper and will be provided with the necessary subordinate establishment to assist him in his duties.

3. Classes will be held for the instruction of medical officers and subordinates in civil and military employment, the course of instruction in each case extending over a period of about three months. Officers in military employ attending the classes will receive the pay and allowances of their substantive appointments and travelling allowance under the rules which govern their case. Officers in civil employ permitted to attend will draw the pay of their substantive appointments and travelling allowance at the rates permissible under the Civil Service Regulations.

4. The Government of India trust that local Governments will afford all reasonable facilities to medical officers and subordinates serving under their jurisdiction, who may be desirous of acquiring a practical knowledge of the X-ray apparatus and in whose case the possession of such knowledge would be of advantage, to enable them to proceed to Dehra Dun for instruction at one of the classes. Applications for permission to attend the institute should be made to the local administrative medical officer in each province, who should submit his recommendations, after obtaining the approval of the local Government in each case, to the Director-General, Indian Medical Service.

Order.—Ordered that a copy of this resolution be communicated to all local Governments and Administrations, to all Departments of the Government of India, to the Director-General, Indian Medical Service, and to the Sanitary Commissioner with the Government of India for information.

Ordered also, that a copy be published in the Supplement to the *Gazette of India* for general information.

H. H. RISLEY,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 8th March 1906.

The following statement of plague seizures and deaths reported in India during the week ending the 3rd March 1905, is published for general information:—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	339	303
		Dholera Port	. . . . . .	...	...
		Ahmedabad City	B., B. & C. I.	17	5
		Gogo Port	. . . . . .	2	...
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	9	
		Kaira District	„ „	249	136
		Broach Port	„ „	...	...
		Broach District	„ „	18	11
		Mahikantha State	„ „	11	8
		Rewakantha State	„ „	...	...
		Palanpur State	„ „	...	..
		Surat Town and Port	„ „	...	...
		Bulsar Port	„ „	1	...
		Surat District	„ „	5	3
		Panch Mahals District	„ „	46	36
		Jhara Port	. . . . . .	...	.
		Utan „	B., B. & C. I. & B.-G.-J.-P.		...
		Vesava „	„ „	...	...
		Kelva „	B., B. & C. I.	...	..
		Trombay „	G. I. P.		.
		Tarapur „	B., B. & C. I.	...	
		Manori „	„ „	...	
		Mahim „	„ „	...	.
		Dhanu „	„ „	...	..
		Bhiwndi „	G. I. P.	..	...
		Aghashi „	B., B. & C. I.	5	3
		Shirgaon „	„ „	...	
		Bassein „	„ „	2	2
		Kalyan „	G. I. P.	...	..
		Thana „	„	7	6
		Bandra „	„	3	2
		Umbergaon Port	B., B. & C. I.	...	
		Kon „	. . . . . .	...	...
		Thana District	G. I. P. & B., B. & C. I.	7	6
	Central.	Poona City	S. M. & G. I. P.	8	
		Poona District	„ „	4	3
		Satara „	S. M.	60	38
		Khandesh District	. . . . . .	249	161
		Ahmednagar „	. . . . . .	7	8
		Nasik „	. . . . . .	45	26
		Sholapur own	. . . . .	3	3
		Sholapur District	G. I. P., S. M. & Barsi	6	4

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND	Southern	Alibag Port		4	1
		Mora „		...	...
		Panvel „		7	9
		Eshoi „		...	...
		Roha „		...	...
		Ashtami „		...	...
		Revdanda „		3	4
		Kolaba District	G. I. P.	22	24
		Ratnagiri Port		...	...
		Vizadrug „		...	...
		Harnai „		...	...
		Rajapur „		...	...
		Vengurla „		...	...
		Jaitapur „		...	...
		Dabhol „		...	...
		Jaigad „		...	...
		Deogad „		...	...
		Ratnagiri District		...	...
		Belgaum „	S. M.	54	29
		Hubli Town		...	...
		Dharwar District	S. M.	34	27
		Karwar Port		...	...
		Kumta „		..	...
		Kanara District		...	...
		Bijapur District		...	...
		Savantvadi State		...	...
	Sind	Karachi Town and Port	N. W.	26	24
		Karachi District	„	4	4
		Hyderabad Town	„	...	...
		Hyderabad District	„ & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Sukkar District	„	...	...
		Khairpur State	„	...	...
	Political charges	Akalkot State		3	3
		Aundh „		...	...
		Phaltan „		...	...
		Tuna Port		...	...
		Mandvi „		...	...
		Mundra „		...	...
		Jakau „		...	...
		Cutch State		...	...
		Cambay „	B., B. & C. I.	...	...
		Savanur „		...	...
		Bhor „		...	...
		Mongrol Port		..	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Mahuwa Port		...	...
		Jafrabad „		...	1
		Verawal „		...	...
		Vawania „		...	...
		Kathiawar Agency	B., B. & C. I., Morvi & B.-G.-J.-P.	39	21
		Kolhapur Town	S. M.	1	3
		Kolhapur and Southern Mahratta Country	„	190	144
		Sachin State	B., B. & C. I.	...	...
		Rewakantha State		...	...
		Dharampur State		...	...
		Srivardhan Port		...	...
		Murud „		...	...
		Barimandla „		...	.
		Nandgaon „		...	..
		Majagoan „		...	..
		Rajapuri „		...	...
		Janjira State		4	2
		Velan Port		...	.
		Dwarka „		1	...
		Baroda City	B., B. & C. I.	8	7
		Bet Port		...	...
		Baroda State	B., B. & C. I	156	106
		Satara „		...	...
		Jath „		...	...
		Surat „	B., B. & C. I.	...	...
		Aden		...	...
			TOTAL	1,650	1,185
Madras Presidency.		Salem Town	Madras	...	...
		Salem District	„	5(a)	2(a)
		Anantapur District	„	1(a)	...
		Bellary Town	„	...	...
		Bellary Cantonment	S. M.	...	...
		Bellary District	„ & Madras	16	7
		Coimbatore Town	Madras	...	...
		Coimbatore District	„ S. I. & Nilgiri	...	1
		North Arcot „	S. I. & Madras	...	...
		Madras City		5	6
		South Arcot District	S. I. & Madras	1(a)	1(a)
		Kurnool „	„	...	...
		Nilgiris „		...	...
		Cuddalore Port	„	...	..
		Mangalore Port		7	4
		Tinnevelly District	„	...	...
		Malabar „	Madras	...	
		Cuddapah „		...	1(a)

(a) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Madura District		...	...
		Vizagapatam Port		...	...
		Vizagapatam District		...	...
		Ganjam District		1(a)	1(a)
		Ermala Port		...	...
		South Canara District		1(a)	1(a)
		Chingleput District	S. I. & Madras	...	...
		Godavari „	Madras	...	...
		Cannanore Port		...	...
		Tanjore District	S. I.	...	...
		Trichinopoly „		...	...
		Cochin State		...	...
		Bimlipatam Port		...	...
		Calingapatam Port		...	...
		Coconada „		...	...
		Gopalpore „		...	...
			TOTAL	37	24
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	(b)79	59
		Jessore District	B. C.	...	...
		24-Parganas District		6	5
		Nadia „		9	5
		Murshidabad District	„	...	...
		Khulna District	„	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
		Burdwan „	E. I.	6	5
		Howrah Town		...	...
		Howrah District	E. I.	...	...
		Hooghly District	„	...	...
		Birbhum „	„	...	...
		Bankura „	B. N.	...	...
	Patna	Champaran District	B. & N.-W.	9	11
		Chapra Town	„	...	...
		Saran District	„	599	489
		Gaya Town	E. I.	78	78
		Gaya District	„	148	88
		Muzaffarpur District	B. & N.-W.	158	157
		Muzaffarpur Town	„	7	7
		Darbhanga Town		99	108
		Darbhanga District	B. & N.-W.	572	820
		Shahabad „	E. I.	345	315
		Patna City	„	167	161
		Dinapore	„	...	...
		Patna District	„	668	538
	Bhagalpur	Monghyr Town	„	103	103
		Monghyr District	„	263	196
		Bhagalpur Town	„	61	45
		Bhagalpur District	„ & B. & N.-W.	13	11
		Sonthal Parganas District	„	1	1

(a) Imported. (b) Thirteen imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BENGAL.	Chota Nagpur	Palamau District		37	30
		Gangpur State		...	...
		Manbhum District		...	...
		Purulia		...	...
		Singhbhum District	E. I.	...	..
		Hazaribagh ,,	,,	...	...
	Orissa	Cuttack District	B.-N. R.		..
			TOTAL	3,428	2,732
EASTERN BENGAL AND ASSAM.	Rajshahi	Pabna District	B. N.	...	...
	Dacca	Dacca Town		...	...
		Faridpur District	B. N.	...	...
			TOTAL	...	...
UNITED PROVINCES.	Meerut	Meerut City	N. W.	.	...
		Meerut Cantonment	,,	...	...
		Meerut District	,, O. & R. & E. I.	6	3
		Muzaffarnagar City	,,	...	...
		Muzaffarnagar District	,,	95	95
		Aligarh City	E. I. & O. & R.	...	...
		Aligarh District		...	...
		Saharanpur City		3	3
		Hardwar Union	O. & R. & N. W.	...	..
		Roorkee Town	,, ,,		...
		Saharanpur District	,, ,,	64	43
		Bulandshahr ,,	E. I. & O. & R.	16	17
		Dehra Dun ,,	B. & N. W. & O. & R.	...	...
	Agra	Etawah City	E. I.	.	...
		Etawah District	,,	11	11
		Fatehgarh	B., B. & C. I.	...	...
		Farrukhabad Town	,, ,,	...	...
		Farrukhabad District	,, ,,	42	22
		Mainpuri ,,	E. I.	5	3
		Agra City	B., B. & C. I., G. I. P. & E. I.	..	...
		Agra District	,, ,, ,,	...	...
		Etah ,,		1	1
		Hathras City		...	...
		Muttra District		...	..
		Muttra City			...
	Rohilkhand	Bareilly City	R. & K. & O. & R.	...	...
		Bareilly District	,, ,,	...	...
		Shahjahanpur District	,, ,,	30	41
		Shahjahanpur City	,, ,,	...	...
		Budaun District		1	1
		Bijnor Town		...	...
		Bijnor District	O. & R.	84	81
		Moradabad City		.	..
		Moradabad District		104	102
		Pilibhit District		6	7

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
United Provinces.	Allahabad	Allahabad City	E. I.	24	24
		Allahabad District	" & O. & R	14	14
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Soc.).	99	83
		Cawnpur District	" " " "	56	55
		Fatehpur "	E. I.	20	20
		Banda "	G. I. P. (I. M. Soc.) & E. I. R.	10	8
		Jhansi City	" "	...	...
		Jhansi District	G. I. P. (I. M. Soc.)	...	...
		Hamirpur "	" (")	...	...
		Jalaun "	" (")	...	...
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	" "	24	24
		Benares District	" " " & E. I.	13	13
		Ballia "	"	203	187
		Jaunpur City	O. & R.	...	...
		Jaunpur District	" & B. & N. W.	61	50
		Ghazipur "	E. I. & B. & N. W.	55	42
		Mirzapur City	"	...	...
		Mirzapur District	" & O. & R.	...	...
	Gorakhpur	Azamgarh City	" "	...	...
		Azamgarh District	" "	310	332
		Gorakhpur City	"	37	37
		Gorakhpur District	"	147	141
		Basti District	"	114	93
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		7	7
	Lucknow	Unao District	O. & R., & B. & N. W.	152	116
		Lucknow City	" " & R. K.	12	9
		Lucknow District	" "	24	24
		Hardoi "	"	62	56
		Rae Bareli "	"	55	48
		Sitapur "		26	23
		Kheri "		19	16
	Fyzabad	Bahraich District	B. & N. W.	41	34
		Gonda "	"	10	12
		Partabgarh "	O. & R.	11	11
		Sultanpur "	"	15	16
		Ajodhia "	"	...	...
		Fyzabad City	"	...	...
		Fyzabad District	"	21	17
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	" & O. & R.	138	134
			TOTAL	2,278	2,082

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB	Delhi	Gurgaon District	B., B. & C. I.	1	1
		Hissar "	" & N. W.	40	20
		Karnal "	E. I.	198	193
		Simla "	S. K.	...	...
		Delhi "		9	5
		Ambala "	N. W. & E. I.	25	21
		Rohtak "	N. W.	84	82
		Ludhiana District	N. W.	136	88
	Jullundur	Jullundur "	"	4	5
		Hoshiarpur "		67	62
		Ferozepur "	N. W.	81	57
		Kangra "		...	...
	Lahore	Amritsar City		53	49
		Amritsar District	N. W.	54	54
		Gurdaspur "	"	233	227
		Lahore City	"	...	...
		Lahore District	"	...	...
		Gujranwala District	"	41	41
		Sialkot "	"	232	220
		Montgomery "	"	1	...
	Rawalpindi	Rawalpindi District	"	2	...
		Gujrat "	"	7	7
		Shahpur "	"	3	2
		Attock	"	...	...
		Jhelum	"	1	1
	Multan	Lyallpur District	"	...	...
		Mianwali "	"	...	...
		Patiala City	Rajpura-Bhatinda (N. W. Ry.).	...	...
		Patiala State	N. W., E. I., B., B. & C. I. & J. B.	143	110
		Kapurthala State		13	13
		Nalagarh State		...	...
		Jind "		13	5
		Kalsia "		10	6
		Nabha "		...	...
			TOTAL	1,451	1,269
BURMA	Pegu	Rangoon Town		39	24
		Pegu District		...	...
		Tharrawaddy District		3	6
		Prome "		...	...
		Hanthawaddy District		2	1
	Irrawaddy	Bassein		11	10
		Maubin District		...	...
		Henzada "		14	13
		Pyapon "		...	...
		Myaungmya "		1	1
	Minbu	Pokokku District		1	...
	Tenasserim	Toungoo District		10	10
		Moulmein Town		17	15
		Tavoy District		...	...
		Thaton "		...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
	Mandalay	Mandalay District		...	...
	Sagaing	Lower Chindwin District		1	1
		Sagaing „		...	...
	Meiktila	Myingyan „		25	25
		Yamethin „		11	14
		Meiktila „		26	25
			TOTAL	155	145
CENTRAL PROVINCES (INCLUDING BERAR).	Nagpur	Nagpur City	B. N. & G. I. P.	721	695
		Nagpur District	„	141	111
		Wardha Town	G. I. P.	6	7
		Wardha District	„	4(a)	2(b)
		Kamptee Cantonment		...	...
		Kamptee Town		23	24
		Chanda Town		...	...
		Chanda District	G. I. P.	1(a)	1(a)
		Bhandara Town	B. N.	...	...
		Bhandara District	„	1(a)	1(a)
		Balaghat „	„	...	...
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur	Jubbulpore Town		...	...
		Jubbulpore Cantonment		...	...
		Jubbulpore District	E. I. & G. I. P.	19	10
		Damoh Town	G. I. P. (I. M. Sec.)	...	
		Damoh District	„ („)	...	...
		Saugor Cantonment	„ („)	...	...
		Saugor Town	„ („)	...	...
		Saugor District	„ („)	...	...
		Seoni „	B. N.	...	...
	Nerbudda	Mandla District	„	...	...
		Burhanpur Town		...	...
		Nimar District	G. I. P. & B., B. & C. I.	15	7
		Hoshangabad Town	„	...	...
		Hoshangabad District	„	...	...
		Narsingpur Town	„	...	...
		Narsingpur District	„	...	...
		Chhindwara „	B. N.	6	6
	Chhattisgarh	Khandwa Town	B., B. & C. I & G. I. P.	...	...
		Drug Town		...	...
		Betul District		...	...
		Bilaspur Town	B., B. & C. I. & G. I. P.	...	...
		Bilaspur District	„	...	...
		Raipur „	„	...	...
		Raipur Town		...	...
		Sambalpur District	B., B. & C. I. & G. I. P.	...	...
	Berar	Akola Town		...	...
		Akola District	I. P.	113(b)	90
		Buldana Town	„	...	...

(a) Imported. (b) One imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	Berar—*contd.*	Buldana District	G. I. P.	187	112
		Yeotmal Town	...	...	...
		Wun District	G. I. P.	...	...
		Basim "	"	...	...
		Amraoti "	"	10	5
		Amraoti Town	...	1(*a*)	1(*a*)
		Ellichpur District	...	...	...
			TOTAL	1,212	1,07
MYSORE STATE.		Bangalore Civil and Military Station	S. M. & Madras	37	27
		Bangalore City	" "	20	17
		Bangalore District	" "	13	7
		Mysore City	" "	...	...
		Mysore District	" "	11	2
		Kolar "	Madras & S. M.	...	...
		Kolar Gold Fields	"	19	12
		Thumkur District	S. M.	...	...
		Shimoga "	"	16	9
		Chitaldrug "	"	5	7
		Kadur "	"	4	3
		Hassan "	"	11	4
			TOTAL	136	88
HYDERABAD STATE.	...	Aurangabad District	N. G. S.	28(*b*)	27(*b*)
		Bir "	...	...	...
		Hyderabad "	N. G. S.	...	...
		Indur "	"	...	...
		Bidar "	...	...	...
		Atrafi Balda	...	...	...
		Usmanabad District	G. I. P. & Barsi	50(*b*)	33(*b*)
		Lingsagur "	S. M.	...	...
		Parbhani "	N. G. S.	1(*b*)	1(*b*)
		Raichur "	G. I. P. & Madras	...	...
		Gulburga "	" & N. G. S.	13(*b*)	17(*b*)
		Nander "	N. G. S.	...	...
			TOTAL	92	78
CENTRAL INDIA.	...	Indore City	B., B. & C. I.	...	...
		Indore State	"	12(*c*)	10(*c*)
		Indore Residency	...	1	1
		Ujjain City	"	...	...
		Gwalior "	...	...	...
		Gwalior State	B., B. & C. I. & G. I. P.	...	...
		Dhar "	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari "	" (")	...	...
		Bhopal City	...	...	...
		Bhopal State	G. I. P.	36(*c*)	26(*b*)
		Guaranteed Holdings in Bhopal Agency	...	...	...
		Maksudangarh State	...	...	...

(*a*) Imported.
(*b*) Figures for the period from 20th to 26th February 1906.
(*c*) Figures for week ending 24th February 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL INDIA.	..	Mhow Cantonment . . .	B., B. & C. I. (Rajputana-Malwa)	7	8
		Nimach "	"	...	...
		Rutlam City	"	...	...
		Rutlam State	"	...	...
		Dewas Town	. . . .	...	...
		Dewas State	G. I. P.	...	...
		Narsingarh State . . .	. . . .	...	...
		Guaranteed Holdings in Malwa Agency	. . . .	...	...
		Tonk State (portion in Central India)	G. I. P.	...	...
		Rewa Town	"	...	...
		Rewa State	"	8(a)	6(a)
		Sehore State	"	...	...
		Datia City	"	...	...
		Datia State	. . . .	...	...
		Sailana Town	. . . .	...	...
		Sailana State	B., B. & C. I.	...	...
		Piploda District . . .	. . . .	...	...
		Bagli State	. . . .	...	...
		Jhabua "	B., B. & C. I.. . . .	...	...
		Jaora "	" . . .	...	...
		Jaora Town	" . . .	...	...
		Agar Military Station .	. . . .	...	...
		Manpur	. . . .	...	...
		Sitaman State	. . . . .	...	...
		Rajgarh "	. . . .	...	...
		Kurwai "	. . . .	...	...
		Barwani "	. . . .	...	...
		Lashkar City	. . . .	...	...
			TOTAL .	64	51
RAJPUTANA.	...	Bharatpur State . . .	. . . .	...	...
		Ajmer- Merwara . . .	. . . .	...	...
		Ajmer City	. . . .	...	...
		Ajmer District . . .	. . . .	...	...
		Abu Road . . .	. . . .	...	...
		Mewar State	B., B. & C. I.	...	...
		Partabgarh State . .	" . . .	...	...
		Chitor (Udaipur State) . .	" . . .	...	...
		Tonk State	" . . .	27	27
		Marwar State (Jodhpur) . .	J. B.	...	...
		Jaipur City	"	...	...
		Jaipur State	"	...	...
		Kishengarh Town . . .	C. I.	...	...
		Bikanir State . . .	J. B.	...	...
		Jhallawar "	. . . .	...	...
		Kotah "	. . . .	2	2
		Sirohi "	B., B. & C. I.	...	...
		Shahpura "	. . . . .	...	

(a) Figures for week ending 24th February 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
RAJPUTANA.	...	Dholpur State	. . . .	...	..
		Alwar City	. . . .	...	...
		Alwar State	B., B. & C. I.	...	...
		Beawar	. . . .	...	...
		Karauli State	. . . .	...	...
		Banswara Town . .	. . . .	...	...
		Banswara State . . .	. . . .	...	...
			TOTAL	29	29
KASHMIR	...	Jammu District	. . . .	122	73
		Kathua „	N. W.	...	...
			TOTAL .	122	73
N.-W. F. PROVINCE	...	Abbottabad Town	. . . .	...	...
		Hazara District	. . . .	18	15
		Peshawar Town . . .	. . . .	..	...
		Peshawar District . . .	. . . .	...	...
			TOTAL .	18	15
BALUCHISTAN	...	Sonmiani	. . . .	...	...
		Hirok	N. W.	..	...
		Sibi	„	...	...
			TOTAL .	...	...
			GRAND TOTAL .	10,580	8,770

H. H. RISLEY,
Secretary to the Government of India.

RAILWAY BOARD.

No. R. Stat. $\frac{11-1}{30}$, Calcutta, the 13th February 1906.

PROGRESS IN THE INTRODUCTION OF, AND RESULTS OF WORKING, THE AUTOMATIC VACUUM BRAKE ON RAILWAYS IN INDIA, DURING THE SIX MONTHS ENDED THE 30TH JUNE 1905, TABLES NOS. I AND II.

Read again—

Government of India letter No. 62 R. Stat., dated the 19th October 1891.
Government of India letter No. 424 R. Stat., dated the 21st October 1896.
Government of India letter No. 225 R. Stat., dated the 19th June 1903.

ORDER—Ordered, that tables Nos. I and II be forwarded, for information, to the Local Governments and Administrations and to the officers noted in the margin.

The Governments of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, the Punjab, Burma, and Eastern Bengal and Assam.
The Honourable the Chief Commissioner of the Central Provinces.
The Honourable the Resident at Hyderabad.
The Honourable the Resident in Mysore.
The Honourable the Agents to the Governor General for Rajputana, Central India and Baluchistan.
The Honourable the Agent to the Governor General and Chief Commissioner of the North-West Frontier Province.
The Consulting Engineers to the Government of India for Railway, Calcutta and Lucknow.
The Managers, North-Western, Oudh and Rohilkhand and Eastern Bengal State Railways.

Ordered, also, that copies be forwarded for the information of His Majesty's Government.

Further that this order, with the tables, be published in the Supplement to the *Gazette of India*.

C. A. R. BROWNE,
Secretary, Railway Board.

Documents accompanying.

Tables Nos. I and II, showing the railways on which the automatic vacuum brake was in use, the number and proportion of rolling-stock fitted with the brake, the progress made in fitting stock since the previous half-year, and the results of working the brake during the six months ended the 30th June 1905.

TABLE No. I.

Statement showing, for the six months ended the 30th June 1906, the railways on which the automatic vacuum brake was in use, the mileage run by trains fitted with the brake, the number and proportion of rolling-stock fitted, and the progress made in fitting stock since the previous half year.

Railway (including lines worked)	Period.	Locomotives.			Coaching Vehicles (*including all brake-vans*).				Goods Vehicles (*excluding all brake-vans and cranes*).				Number of miles run by trains fitted.	Percentage of mileage run by trains fitted on total train mileage.	Total number of instances in which the brake failed to act or caused delay in the working of trains.	Number of miles run by trains fitted to each case of failure.
		Fitted.	Not fitted.	Percentage of fitted on total.	Braked.	Piped.	Not fitted.	Perentage of braked and piped on total.	Braked.	Piped.	Not fitted.	Percentage of braked and piped on total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
5′ 6″ Gauge.																
Bengal Central	Second-half, 1904	5	22	18·52	...	3	106	2·75	...	...	505	...	...	...	...	...
	First-half, 1905	5	22	18·52	...	3	106	2·75	...	...	505	...	...	...	...	...
Bengal-Nagpur	Second-half, 1904	116	115	50·22	674	23	214	76·51	986	10	6,141	13·96	761,865	31·88	5	152,373
	First-half, 1905	140	115	54·90	678	20	213	76·62	1,206	10	6 141	16·53	804,700	28·15	2	402,350
Bombay, Baroda and Central India.	Second-half, 1904	172	45	79·26	491	7	134	78·80	2	45	(a) 5,054	0·92	860,675	57·22	8	107,584
	First-half, 1905	177	43	80·45	488	4	134	78·59	2	49	(a) 5,050	1·00	1,001,565	55·87	10	100,156
Eastern Bengal State	Second-half, 1904	112	35	76·19	480	43	66	88·79	...	11	3,324	0·33	433,229	36·90	4	108,307
	First-half, 1905	116	35	76·82	494	43	63	89·50	...	11	3,326	0·33	434,898	43·90	6	72,483
East Indian (*b*)	Second-half, 1904	437	478	47·76	1,451	91	838	64·79	35	78	17,240	0·65	2,559,198	32·11	23	111,269
	First half, 1905	486	466	51·05	1,517	92	853	65·35	35	78	17,144	0·65	2,585,702	31·83	21	123,129
Great Indian Peninsula	Second Half, 1904	464	357	56·52	1,596	23	624	72·18	...	163	11,332	0·42	2,879,652	39·06	17	169,391
	First-half, 1905	474	349	57·59	1,660	14	591	73·91	...	163	11,697	1·37	2,877,334	36·49	17	169,255
Madras	Second-half, 1904	130	126	50·78	900	31	270	77·52	...	14	4,886	0·29	679,851	27·71	3	226,617
	First-half, 19[illegible]	151	114	56·98	921	24	267	77·97	46	14	4,846	1·22	668,155	25·72	3	222,718
Nizam's Guaranteed State	Second-half, 1904	...	61	...	56	4	130	31·58	...	...	1,006	...	...	...	...	...
	First-half, 1905	...	61	..	55	3	130	30·85	...	...	1,006	...	...	...	...	...
North Western State	Second-half, 1904	635	84	88·32	2,024	90	255	89·24	802	103	10,609	7·86	2,637,734	30·53	12	219,811
	First-half, 1905	673	70	90·58	2,047	85	244	89·73	902	117	10,545	8·81	2,748,225	31·35	6	458,037
Oudh and Rohilkhand State	Second-half, 1904	112	90	55·45	701	49	102	88·03	27	10	5,523	0·67	943,507	40·44	5	188,701
	First-half, 1905	112	91	55·17	711	49	92	89·20	27	10	5,523	0·67	1,088,177	43·95	5	217,635
Total of all Railways (5′ 6″ gauge).	Second-half, 1904	2,183	1,413	60·71	8,373	364	2,739	76·13	1,852	434	65,620	3·37	11,755,711	34·03	77	152,671
	First-half, 1905	2,334	1,366	63·08	8,571	337	2,693	76·78	2,218	452	65,783	3·90	12,208,756	33·76	70	174,411

Assam-Bengal	Second-half, 1904	63	9	87·50	226	2	11	95·40	102	5	1,690	5·95	14,060	2·29	Nil.	...
	First-half, 1905	68	9	88·31	230	2	11	95·63	102	6	1,689	6·01	41,720	5·89	Nil.	...
Bengal and North-Western	Second-half, 1904	50	175	22·22	144	8	790	16·14	...	2	6,004	0·03	140,434	6·44	7	20,062
	First-half, 1905	51	175	22·57	248	10	696	27·04	...	2	6,131	0·03	313,645	13·46	10	31,364
Burma	Second-half, 1904	128	108	54·24	419	34	540	45·62	156	9	4,790	3·33	524,422	23·79	9	58,269
	First-half, 1905	145	97	59·92	419	34	541	45·57	155	9	4,826	3·29	557,163	22·95	6	92,860
Eastern Bengal State	Second-half, 1904	96	37	72·18	443	41	195	71·28	...	2	3,590	0·06	184,000	15·43	3	61,333
	First-half, 1905	106	31	77·37	443	41	195	71·28	...	2	3,614	0·06	181,000	17·47	2	90,500
Nilgiri and Shoranur Cochin	Second-half, 1904	4	12	25·00	12	1	33	28·26	16	...	127	11·19	23,727	27·74	Nil.	...
	First-half, 1905	4	12	25·00	12	...		28·00	16	...	149	9·70	25,400	31·04	Nil.	...
Rajputana-Malwa	Second-half, 1904	45	390	10·34	26	19	1,639	2·67	...	...	7,448	...	161,240	4·80	4	40,310
	First-half, 1905	45	389	10·37	75	33	1,579	6·40	...	..	7,697	...	209,369	5·45	4	52,342
Rohilkhand and Kumaon	Second-half, 1904	10	30	25·00	...	...	180	...	...	...	1,114	...	...	...	...	...
	First-half, 1905	10	30	25·00	...	...	184	...	...	...	1,136	...	...	...	...	...
South Indian	Second-half, 1904	29	189	13·30	181	2	880	17·22	...	...	3,543	...	396,285	17·76	3	132,095
	First-half, 1905	48	180	21·05	201	2	875	18·83	...	...	3,645	.	365,441	16·51	5	73,088
Southern Mahratta	Second-half, 1904	(g)7	231	2·94	(g)55	...	998	5·22	...	...	4,840	.	(j) 25,519	1·31	..	...
	First-half, 1905	(h)36	202	15·13	(i)65	(g)3	984	6·46	...	...	4,856	...	(j) 24,046	1·13	...	...
TOTAL OF ALL RAILWAYS (3′ 3⅜″ GAUGE) (c).	Second-half, 1904	432	1,360	24·11	1,469	107	6,110	20·50	274	18	37,415	0·77	1,469,687	9·47	26	55,545
	First-half, 1905	513	1,308	28·17	1702	125	5,911	23·61	273	19	38,332	0·75	1,717,784	10·25	27	63,622
2′ 6″ GAUGE.																
Jubbulpore-Gondia and Raipur-Dhamtari, Bengal-Nagpur.	Second-half, 1904	10	7	58·82	28	...	22	56·00	175	...		70·00	58,793	52·87	Nil.	...
	First-half, 1905	10	7	58·82	28	...	22	56·00	200	...	75	72·73	106,510	75·11	Nil.	...
Kalka-Simla	Second-half, 1904	12	1	92·31	78	...	...	100·00	70	60	...	100·00	86,703	100·00	Nil.	...
	First-half, 1905	18	...	100·00	78	..	...	100·00	79	61	...	100·00	84,573	100·00	3	28,191
TOTAL OF ALL RAILWAYS (2′ 6″ GAUGE) (c) and (d).	Second-half, 1904	22	91	19·47	106	..	367	22·41	245	60	1,326	18·70	145,496	(e) 22·75	Nil.	...
	First-half, 1905	28	92	23·33	106	...	377	21·95	279	61	1,318	20·50	191,083	(e) 28·46	3	...
TOTAL OF ALL RAILWAYS (2′ 0″ GAUGE)	Second-half, 1904	.	58	.	...	...	257	...	...	...	920	...	...	...	...	...
	First-half, 1905	..	58	...	...	...	258	...	...	...	924	..	...	...	...	...
GRAND TOTAL, ALL RAILWAYS (d).	Second-half, 1904	2,637	2,922	47·43	9,943	471	9,473	52·38	2,371	512	105,281	2·67	13,370,894	(f) 26·17	103	129,814
	First-half, 1905	2,875	2,824	50·45	10,379	462	9,239	53·99	2,770	532	106,357	3·01	14,117,623	(f) 26·19	100	141,176

(a) Includes one hundred 5′ 6″ gauge coal wagons borne on the Rajputana-Malwa railway rolling-stock list.
(b) Excludes locomotives and vehicles in use on lines under construction.
(c) The detailed figures in columns 4, 8 and 12 do not work up to the totals, as the latter include stock of railways not detailed in the table.
(d) Excluding the Baraset-Basirhat and Thaton-Duyinzaik Light railways for which no information is available
(e) Calculated on the train-mileage excluding that run on the railways named in note (d) and Powayan Light railway for which train mileage statistics are not available.
(f) Calculated on the train-mileage excluding that run on the railways referred to in note (e) and Dandot Light railway for which train-mileage statistics are not available.
(g) Fitted with the Westinghouse brake.
(h) Includes 7 engines fitted with the Westinghouse brake.
(i) Includes 47 coaching vehicles fitted with the Westinghouse brake.
(j) Mileage run by trains fitted with the Westinghouse brake.

TABLE No. II.

Statement showing for the six months ended the 30th June 1905, all cases in which the automatic vacuum brake failed to act, when required to be brought into action, or caused delay in the working of trains.

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads, separately, of :— (i) Failure or partial failure to act when required in case of an accident to a train, or a collision between trains being imminent ; (ii) Failure on partial failure to act under ordinary circumstances to stop a train when required ; (iii) Delay in the working of trains in consequence of defects in, or improper action of, the brake ; distinguishing whether they arose from neglect or inexperience of servants, or failure of machinery or material.	Number of mil[es] run by trains fitt[ed] with the automat[ic] vacuum brake.
5' 6" GAUGE.				
Bengal-Nagpur	Vacuum, automatic		(ii) and (ii)—*Nil.*	804,700
		18th February 1905	(iii) Neglect of servants.—No. 11 down passenger train lost 14 minutes at Gidni and worked non-vacuum to Khargpur, due to a torn hose pipe on the train.	
		26th March 1905	(iii) Failure of machinery.—No. 1 down mail train started 24 minutes late from Nagpur, due to the vacuum brake pitson of a reserved carriage being jammed.	
Bombay, Baroda and Central India.	Vacuum, automatic	......	(i) and (ii)—*Nil.*	1,001,565
		10th January 1905	(iii) Failure of material —No. 15 down passenger train started 15 minutes late from Baroda, owing a defect in the train pipe.	
		14th January 1905	(iii) Failure of material.—No. 15 down passenger train started 25 minutes late from Baroda owing to a defect in the train pipe.	
		28th February 1905	(iii) Neglect of servants.—No. 186 up local train lost 6 minutes at Mahalakshmi as vaccum could not be created, due to there being no washer in the coupling pipe of a bogie third class carrige. The train worked non-vacuum to Colaba.	
		27th March 1905	(iii) Failure of machinery.—No. 5 down passenger train delayed 6 minutes at Broach to release the brake blocks of a horse box, due to the cross bar giving way from the middle bar, which allowed the pull rod to join on the yoke and between the two suspension links.	
		27th April 1905	(iii) Failure of material.—No. 3 down passenger train lost 13 minutes between Miyagam and Itola and worked non-vacuum to Baroda, owing to the tender rear vacuum rubber pipe being broken.	
		19th May 1905	(ii) Failure of material — No. 307 down local passenger train started 10 minutes late from Baroda, due to the washer in rear brake-van being defective.	
		18th June 1905	(iii) Failure of machinery.—No. 234 up local train lost 5 minutes at Borivli, owing to the brake blocks of a bogie brake-van having become jammed due to the brake piston or gear sticking.	
		19th June 1905	(iii) Failure of machinery.—No. 7 down ordinary train lost 12 minutes at Parel, due to the vacuum release valve in the front brake-van having stuck.	
		22nd June 1905	(iii) Failure of machinery.—No. 5 down passenger train lost 7 minutes between Anand and Nadiad, owing to the brake blocks of a carriage having become jammed due to both pistons being stuck.	
		28th June 1905	(iii) Failure of machinery.—No. 6 up passenger train lost 10 minutes between Barejadi and Mehmadabad, due to the train pipe-washer between engine and tender being bad and the steam disc valve on ejector being rough.	

TABLE No. II (*contd.*).

Statements showing, for the six months ended the 30th June 1905, all cases in which the automatic vacuum brake failed to act, when required to be brought into action, or caused delay in the working of trains—(*contd.*)

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads, separately, of— (i) Failure or partial failure to act when required in case of an accident to a train, or a collision between trains being imminent ; (ii) Failure or partial failure to act under ordinary circumstances to stop a train when required ; (iii) Delay in the working of trains in consequence of defects in, or improper action of, the brake ; distinguishing whether they arose from neglect or inexperience of servants, or failure of machinery or material.	Number of miles run by trains, fitted with the automatic vacuum brake.
5'6" GAUGE—*contd.* Eastern Bengal State.	Vacuum, automatic .	.....	(i) and (ii)—*Nil.*	
		6th January 1905 .	(iii) Failure of material—No. 34 down passenger train detained one hour at Poradaha junction, due to defective vacuum.	434, 898.
		11th January 1905 .	(iii) Neglect of servants.—No. 34 down passenger train started 19 minutes late from Rajbari, due to a defect in the hose pipe washer of the engine.	
		17th May 1905	(iii) Failure of material.—No 5 up passener train detained 10 minutes at Dum Dum junction, due to the vacuum combination ejector inner disc of the engine being defective.	
		10th June 1905 .	(iii) Failure of material.—No. 31 up passenger train started 19 minutes late from Calcutta, due to the vacuum pipe of a 2nd class carriage leaking.	
		24th June 1905	(iii) Failure of material.—No. 44 down passenger train started 10 minutes late from Kanchrapara, due to defective vacuum on a mail van.	
		29th June 1905 .	(iii) Failure of material.—No. 115 up passenger train lost 7 minutes between Basuldanga and Baruipur and worked non-vacuum to Beliaghata, owing to the R. V. diaphragm in an intermediate and 3rd class composite carriage leaking.	
East Indian .		......	(i) and (ii) *Nil.*	See page 667.
		14th January 1905 .	(iii) Failure of material.—No. 12 down train lost 5 minutes at Buxar and worked non- vacuum to Dinapore, due to the tender pipe breaking.	
		7th February 1905 .	(iii) Neglect of servants. No 19 up train lost 20 minutes at Howrah and worked non-vacuum to Burdwan, due to a defect in a 3rd class carriage.	
		16th February 1905 .	(iii) Failure of material.—No. 20 down train lost 22 minutes between Tinpahar and Rampore Haut stations, owing to a defective rubber washer in a 3rd class carriage.	
		19th March 1905	(iii) Neglect of servants.—No. 1 up train lost 10 minutes and worked non-vacuum from Ghaggar to Kalka due to the automatic valve in the brake-van being tampered with.	
		22nd April 1905 .	(iii) Neglect of servants.—No. 18 down train lost 20 minutes at Daud Khan, and worked non-vacuum to Tundla, due to the vacuum being destroyed in a 1st class carriage and the guard not having a key to re-adjust the alarm.	
		24th April 1905 .	(iii) Neglect of servants.—No. 6 down train lost 11 minutes at Baidyanath Junction, owing to the guard not being in possession of a key to rectify the patent vacuum emergency apparatus.	
		2nd May 1905 .	(iii) Failure of machinery.—No. 18 down train worked non-vacuum from Rampore Haut to Burdwan, owing to the engine internal vacuum exhaust pipe leaking badly.	

TABLE No. II—(*contd.*)

Statement showing, for the six months ended the 30th June 1905, all cases in which the automatic vacuum brake failed to act, when required to be brought into action or caused delay in the working of trains—(*contd.*)

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads, separately, of:— (i) Failure or partial failure to act when required in case of an accident to a train, or a collision between trains being imminent. (ii) Failure or partial failure to act under ordinary circumstances to stop a train when required; (iii) Delay in the working of trains in consequence of defects in, or improper action of, the brake; distinguishing whether they arose from neglect or inexperience of servants, or failure of machinery or material.	Number of miles run by trains, fitted with the automatic vacuum brake.
5' 6" GAUGE—*contd.* East Indian—*contd.*	Vacuum, automatic .	4th May 1905 .	(iii) Neglect of servants.—No. 28 down train worked non-vacuum from Bandel junction to Howrah, due to there being a defective carriage on the train.	See page 667.
		7th May 1905	(iii) Failure of material.—No. 20 down train lost 8 minutes between Mollápur and Rampore Haut, and worked non-vacuum to Howrah, due to the vacuum train pipe breaking at the collar.	
		11th May 1905	(iii) Neglect of servants.—No. 11 up train lost 31 minutes, and worked non-vacuum from Khána junction to Asansol, due to the engine priming.	
		16th May 1905 .	(iii) Failure of material.—No. 18 down train lost 5 minutes at Patpore, and worked non-vacuum to Ghaziabad, owing to a defective intermediate vacuum hose pipe between engine and tender.	
		19th May 1905 .	(iii) Neglect of servants.—No. 12 down train lost 5 minutes at Mokameh Ghát, and worked non-vacuum to Asansol, owing to some defect in the brake-van and releasing wire of carriages.	
		20th May 1905 .	(iii) Failure of material.—No. 26 down train lost 6 minutes between Balut (Block hut) and Saktighar and worked non-vacuum to Howrah, due to the vacuum train pipe entirely breaking off from the union nut combination.	
		6th June 1905	(iii) Neglect of servants.—No. 1 up train lost 15 minutes at Manauri, and worked non-vacuum to Cawnpore, due to the alarm apparatus fitted to the postal van having been tampered with and the vacuum being considerably reduced.	
		8th June 1905 .	(iii) Failure of machinery.—No. 14 down train lost 25 minutes at Ghaziabad and 14 minutes at Aligarh, and worked non-vacuum to Tundla, due to the pistons of several of the carriages leaking badly.	
		14th June 1905 .	(iii) Failure of machinery.—No. 18 down train lost 11 minutes between Ahmadpur and Bolpur, and worked non-vacumm to Burdwan owing to leakages in two vehicles due to defective pistons.	
		17th June 1905	(iii) Neglect of servants.—No. 17 up train worked non-vacuum from Burdwan to Rampore Haut, due to the defective train pipe of a 3rd class carriage.	
		19th June 1905 .	(iii) Failure of machinery.—No. 13 up train lost 22 minutes at Bambrauli, and worked non-vacuum to Cawnpore, due to a leak in the train pipe	
		21st June 1905 .	(iii) Failure of machinery.—No. 14 down train lost 8 minutes at Fatehpur, and worked non-vacuum from Chakeri to Allahabad, due to defective train brake.	

TABLE No. II—contd.

Statement showing for the six months ended the 30th June 1905, all cases in which the automatic vacuum brake failed to act, when required to be brought into action, or caused delay in the working of trains—*contd.*

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads, separately, of :— (i) Failure or partial failure to act when required in case of an accident to a train, or a collision between trains being imminent; (ii) Failure or partial failure to act under ordinary circumstances to stop a train when required; (iii) Delay in the working of trains in consequence of defects in, or improper action of the brake; distinguishing whether they arose from neglect or inexperience of servants, or failure of machinery or material.	Number of miles run by trains fitted with the automatic vacuum brake.
5' 6" GAUGE—(*contd.*)				
East Indian—(*concld.*)	Vacuum, automatic .	22nd June 1905 .	(iii) Neglect of servants.—No. 12 down train lost 8 minutes at Futwah, and worked non-vacuum from Buxar to Dinapore, due to the alarm handle in a 1st class carriage being open.	2,585,702
		24th June 1905 .	(iii) Failure of machinery.—No. 8 down train worked non-vacuum from Allahabad to Cawnpore, due to leaks in two pistons.	
Great Indian Peninsula.	Vacuum, automatic .	......	(i) and (ii)—*Nil.*	See page 668.
		9th January 1905 .	(iii) Neglect of servants.—No. 14 up passenger train worked non-vacuum from Harda to Bhusaval, owing to the driver being unable to create sufficient vacuum due to the ejector being defective.	
		19th January 1905 .	(iii) Failure of material.—No. 8 up mail train worked non-vacuum from Duláriá to Harda, owing to the disc valve being badly cut.	
		19th February 1905	(iii) Neglect of servants.—No. 17 down passenger train delayed 45 minutes at Victoria Terminus, due to a leak in the universal coupling pipe of a horse-box.	
		22nd February 1905	(iii) Neglect of servants.—No. 19 down passenger train delayed 15 minutes at Victoria Terminus, due to the universal hose pipe of a bogie carriage leaking.	
		1st March 1905 .	(iii Failure of machinery.—No. 16 up passenger train delayed 7 minutes at Palasdhari, owing to the right hand automatic piston being stuck and jammed.	
		3rd March 1905 .	(iii) Neglect of servants.—No. 93 down local train lost 10 minutes between Victoria Terminus and Musjid, due to the driver not creating an even vacuum before leaving the former station.	
		5th March 1905 .	(iii) Neglect of servants.—No. 353 down passenger train delayed 4 minutes at Sindi, having to replace a rubber washer on the flexible pipe of a horse-box	
		13th March 1905 .	(iii) Neglect of servants.—No. 6 up mail train worked non-vacuum from Agra Fort to Jhánsi, owing to mismanagement on the part of the driver.	
		18th March 1905 .	(iii) Failure of machinery.—No. 11 down passenger train delayed 36 minutes at Jhansi, having to disconnect the intercommunication valve, which was leaking and plugging the pipe of a 1st class carriage.	
		20th March 1905 .	(iii) Failure of material.—No. 11 down passenger train lost 12 minutes between Bina and Karonda, due to the diaphragm of a 3rd class carriage leaking.	
		26th March 1905 .	(iii) Failure of material.—No. 2 up mail train delayed 5 minutes at Nágpur, owing to the piston of a 3rd class carriage having become jammed.	

TABLE No. II—contd.

Statement showing for the six months ended the 30th June 1905, all cases in which the automatic vacuum brake failed to act, when required to be brought into action, or caused delay in the working of trains—*contd.*

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads, separately, of:— (i) Failure or partial failure to act when required in case of an accident to a train or a collision between trains being imminent; (ii) Failure or partial failure to act under ordinary circumstances to stop a train when required; (iii) Delay in the working of trains in consequence of defects in, or improper action of, the brake; distinguishing whether they arose from neglect or inexperience of servants, or failure of machinery or material.	Number of miles run by trains fitted with the automatic vacuum brake.
5′ 6″ GAUGE—(*contd.*)				
Great Indian Peninsula—(*concld.*)	Vacuum, automatic	1st April 1905	(iii) Failure of material.—No. 10 up mail train was delayed 25 minutes at Sháhábád, owing to the release valve stud of a composite carriage breaking.	2,877,334.
		2nd May 1905	(iii) Failure of material.—No. 18 up passenger train was delayed 35 minutes at Lonávla, owing to the vacuum indicator pipe of the break-van leaking.	
		7th May 1905	(iii) Failure of material.—No. 14 up passenger train was detained 27 minutes at Agra Road, owing to a leak in the universal coupling pipe, due to the rubber washers of two 3rd class carriages having perished.	
		21st May 1905	(iii) Failure of machinery.—No. 5 down Punjab mail train lost 13 minutes between Burhámpur and Chúlkhán owing to the intercommunication valve of a bogie carriage leaking, due to some foreign matter having got below its seat.	
		4th June 1905	(iii) Neglect of servants.—No. 14 up passenger train worked non-vacuum and lost 48 minutes between Basai and Lalitpur and Jiron and Bina, owing to mismanagement on the part of the driver.	
		9th June 1905	(iii) Failure of material.—No. 14 up passenger train started 17 minutes late from Agra Road, owing to a leak in the release valve of a 3rd class carriage, due to the rubber diaphragm having perished.	
Madras	Vacuum, automatic	......	(i) and (ii)—*Nil.*	668,155.
		24th January 1905	(ii) Failure of machinery.—No. 102 down passenger train was detained 6 minutes at Erode, owing to the hose coupling of D. No. 67 having burst. The train was worked forward non-vacuum.	
		3rd February 1905	(iii) Inexperience of servants.—No. 2 up mail train was brought to a stand at mile 332-2, North-East line, for 6 minutes, owing to the needles registering zero; no defect being observed the train worked vacuum brake to destination.	
		16th May 1905	(iii) Failure of machinery.—No. 87 down mail train was detained 10 minutes at Walajah Road, owing to the application valve of the brake-van leaking.	
North-Western State.	Vacuum, automatic	......	(i) and (ii)—*Nil.*	See page 669.
		11th February 1905	(iii) Neglect of servants.—No. 3 up passenger train detained 5 minutes at Delhi, owing to the universal hose-pipe of the rear brake-van not having been placed on the dummy.	
		14th February 1905	(iii) Failure of material.—No. 3 up passenger train detained 5 minutes at Delhi, owing to a leak in the van valve diaphragm of the brake-van.	

TABLE No. II—(*contd.*)

Statement showing, for the six months ended the 30th June 1905, all cases in which the automatic vacuum brake failed to act, when required to be brought into action, or caused delay in the working of trains—(*contd.*)

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads, separately, of :— (i) Failure or partial failure to act when required in case of an accident to a train, or a collision between trains being imminent; (ii) Failure or partial failure to act under ordinary circumstances to stop a train when required; (iii) Delay in the working of trains in consequence of defects in, or improper action of, the brake; distinguishing whether they arose from neglect or inexperience of servants, or failure of machinery or material.	Number of miles run by trains fitted with the automatic vacuum brake.
5' 6" GAUGE—(*concld.*)				
North Western State—(*concld.*)	Vacuum, automatic.	27th February 1905.	(iii) Neglect of servants.—No. 4 down passenger train detained 5 minutes at Barára, owing to the universal hose pipe coupling washers being missing from a composite carriage.	2,748,225
		14th March 1905 .	(iii) Neglect of servants.—No 23 up passenger train detained 5 minutes at Rohri, owing to the universal hose pipe coupling washer being missing from a horse-box.	
		18th March 1905 .	(iii) Neglect of servants.—No. 30 down passenger train detained 8 minutes at Samásata, owing to a leak in the universal hose pipe coupling washer of a brake-van.	
		10th May 1905 .	(iii) Neglect of servants.—No. 3 up Bombay mail train detained 30 minutes at Ghaziabad, owing to the hose pipe and hose pipe coupling of an intermediate class carriage being damaged.	
Oudh and Rohilkhand.	Vacuum, automatic.	......	(i) and (ii)—*Nil.*	1,088,177
		2nd January 1905 .	(iii) Failure of material —No. 47 up mail train lost 10 minutes between Moradabad and Garhmukhtesar, owing to the rolling ring of the piston of a 1st class carriage leaking badly.	
		8th January 1905 .	(iii) Neglect of servants.—No. 47 up mail train detained 37 minutes at Chandnagar, owing to the hose pipe rubber washers of some carriages having perished and drawing air.	
		20th January 1905 .	(iii) Neglect of servants.—No. 7 up passenger train detained 14 minutes at Najibabad, owing to the hose-pipe of a 1st class carriage drawing air on account of the rubber washers at both ends being deficient.	
		25th January 1905 .	(iii) Failure of material.—No. 44 down passenger train detained 7 minutes at Karengi, owing to the rolling ring of the piston of a 3rd class carriage leaking badly.	
		27th January 1905 .	(iii) Neglect of servants.—No. 41 up mail train lost 13 minutes between Aonla and Karengi, owing to the coupling hose pipe of a brakevan having perished.	
3' 3⅜" GAUGE.				
Bengal and North Western.	Vacuum, automatic.	......	(i) and (ii) *Nil.*	See page 670.
		17th January 1905 .	(iii) Failure of machinery.—No. 2 down passenger train started 5 minutes late from Sonepore and lost 8 minutes between Hajipur and Barauni junction, due to a perished diaphragm on a 2nd class carriage.	
		5th February 1905.	(iii) Neglect of servants.—No. 3 up passenger train detained 15 minutes at Begu Sarai, due to the small ejector cone being dirty.	
		12th February 1905.	(iii) Inexperience of servants.—No. 1 up passenger train worked non-vacuum from Bachhwara, due to a leak in the train-pipe, which the guard and driver failed to locate.	

TABLE No. II—(*contd.*)

Statement showing, for the six months ended the 30th June 1905, all cases in which the automatic vacuum brake failed to act, when required to be brought into action, or caused delay in the working of trains—(*contd.*)

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads, separately, of:— (i) Failure or partial failure to act when required in case of an accident to a train, or a collision between trains being imminent; (ii) Failure or partial failure to act under ordinary circumstances to stop a train when required; (iii) Delay in the working of trains in consequence of defects in, or improper action of, the brake; distinguishing whether they arose from neglect or inexperience of servants, or failure of machinery or material.	Number of miles run by trains fitted with the automatic vacuum brake.
3′ 3⅜″ GAUGE—(*contd.*)				
Bengal and North-Western—(*concld.*)	Vacuum, automatic .	25th February 1905 .	(iii) Failure of machinery.—No. 3 up passenger train started 10 minutes late from Katihár, due to a leaking diaphragm on the brakevan to a loose indicator syphon pipe nut.	313,645
		4th March 1905 .	(iii) Failure of material.—No. 3 up passenger train detained 19 minutes at Daronda, due to the train pipe leaking, and 29 minutes at Bhatni, due to vacuum failure.	
		5th May 1905 .	(iii) Inexperience of servants.—No. 1 up passenger train detained 7 minutes at Shahpur Patoree, due to defective vacuum and leak in a horse-box.	
		13th May 1905 .	(iii) Failure of material.—No. 2 down passenger train detained 30 minutes at Savan, due to the tender vacuum hose pipe clamp becoming disconnected. The train worked non-vacuum to destination.	
		24th May 1905 .	(iii) Inexperience of servants.—No. 4 down passenger train detained 8 minutes at Bhatpar, due to defective vacuum and a heavy leak in a 3rd class carriage.	
		6th June 1905 .	(iii) Failure of material.—No. 3 up passenger train detained 3 minutes at Shahpur Patoree, due to the hose pipe coupling washer having perished in a 3rd class carriage.	
		23rd June 1905 .	(iii) Failure of machinery.—No. 2 down passenger train detained 15 minutes at Baranni, owing to the diaphragm of ball valve of a 3rd class carriage having to be changed.	
Burma . . .	Vacuum, automatic .	......	(i) and (ii)—*Nil.*	
		10th January 1905 .	(iii) Neglect of servants.—No. 2 down express train lost 13 minutes between Shwemyo and Pyinmana, owing to a leak through the threads of the union joint of the train pipe of the engine. The threads were in good condition but the ferrule coupling had slackened back through vibration.	See page 671
		2nd February 1905 .	(iii) Failure of material.—No. 103 up mixed train was detained 25 minutes between Fourth Reversing and Zibingyi, owing to the hose pipe of a coaching vehicle developing a hole through faulty manufacture.	
		21st February 1905 .	(iii) Failure of machinery.—No. 3 up mail train was detained 18 minutes between Shwemyo and Yaméthin, due to the rolling ring of the vacuum cylinder on the engine getting twisted and preventing the brakes from releasing properly.	
		14th March 1905 .	(iii) Failure of machinery.—No. 4 down mail train was detained 55 minutes at Toungoo, owing to the connecting link set screw of the expansion spring in the vacuum gauge slackening back and the needle falling and not recording the vacuum created.	

TABLE No. II—(*contd.*)

Statement showing, for the six months ended the 30th June 1905, all cases in which the automatic vacuum brake failed to act, when required to be brought into action, or caused delay in the working of trains—(*contd.*)

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads, separately, of:— (i) Failure or partial failure to act when required in case of an accident to a train or a collision between trains being imminent; (ii) Failure or partial failure to act under ordinary circumstances to stop a train when required; (iii) Delay in the working of trains in consequence of defects in, or improper action of, the brake; distinguishing whether they arose from neglect of inexperience of servants, or failure of machinery or material.	Number of miles run by trains fitted with the automatic vacuum brake.
3' 3⅜" GAUGE (*contd.*)				
Burma—(*concld.*)	Vacuum, automatic	21st April 1905	(iii) Neglect of servants.—No. 109 up mixed train was detained 55 minutes at Hsipaw owing to the rubber packing rings in the stuffing boxes of brake cylinders of two goods vehicles leaking.	557,163
		28th May 1905	(iii) Failure of machinery.—No. 1 up express train lost 1 minute between Thedaw and Mandalay, owing to the rolling ring of a coaching vehicle having been twisted.	
Eastern Bengal State.	Vacuum, automatic	......	(i) and (ii)—*Nil*.	181,000
		29th January 1905	(iii) Inexperience of servants—No. 15 up Assam mail train lost 40 minutes between Parbatipur and Lalmanirhat junctions, due to the driver not being able to create sufficient vacuum to release the brakes.	
		31st January 1905	(iii) Failure of material.—No. 75 up passenger train was worked non-vacuum from Katihar junction to Parbatipur junction, due to the tender-chamber pipe leaking.	
Rajputana Malwa	Vacuum, automatic	...	(i) and (ii)—*Nil*.	209,369
		9th January 1905	(iii) Neglect of servants.—No. 2 down mail train lost 17 minutes between Sojat Road and Ajmer, due to the pipe of the engine not having been properly coupled up to the front brake-van.	
		28th February 1905	(iii) Neglect of servants.—No. 2 down mail train lost 53 minutes between Jaipur and Bandikui, due to the hose-pipe of the rear brake-van not having been placed on the dummy plug.	
		26th March 1905	(iii) Failure of machinery.—No. 2 down main train detained 11 minutes at Rewari to disconnect the rear brake-van, there being a leak in the train pipe leading to the branch pipe of the brake-van.	
		30th March 1905	(iii) Failure of machinery.—No. 1 up mail train detained 9 minutes at Alwar, 10 minutes at Jhir, 3 minutes at Beawar and 5 minutes at Bar, due to the guard's brake-van valve being out of order.	
South Indian	Vacuum, automatic	...	(i) and (ii)—*Nil*.	See page 672.
		20th January 1905	(iii) Failure of material.—No. 19 up mail train lost 21 minutes between Trichinopoly junction and Kolattur South, due to the universal steam-pipe breaking.	
		24th January 1905	(iii) Failure of material.—No. 19 up mail train detained 9 minutes at Chetpat, due to the driptrap valve of the engine blowing very badly.	
		15th March 1905	(iii) Failure of material.—No. 19 up mail train lost 22 minutes between Trichinopoly junction and Kolattur South, due to the small ejector becoming choked with dirt.	

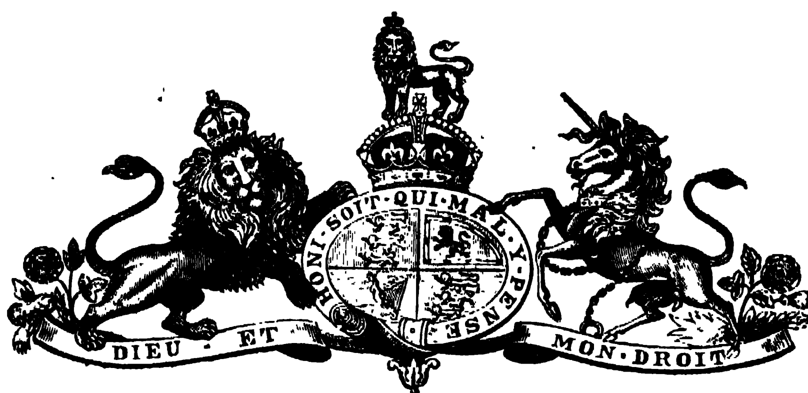
TABLE No. II—(*concld.*)

Statement showing, for the six months ended the 30th June 1905, all cases in which the automatic vacuum bra[ke] failed to act, when required to be brought into action, or caused delay in the working of trains—(*concld.*)

1	2	3	4	5
Railway.	Name or description of brakes which failed or caused delay in the instances specified in column 4.	Date of failure.	Instances under the three following heads, separately, of:— (i) Failure or partial failure to act when required in case of an accident to a train or a collision between trains being imminent; (ii) Failure or partial failure to act under ordinary circumstances to stop a train when required; (iii) Delay in the working of trains in consequence of defects in, or improper action of, the brake; distinguishing whether they arose from neglect or inexperience of servants, or failure of machinery or material.	Number of miles by trains fitted w[ith] the automatic vacuum brake.
3' 3⅜" GAUGE—(*concld.*)				
South Indian—(*concld.*)	Vacuum, automatic.	7th May 1905	(iii) Failure of material.—No. 38 down mail train lost 9 minutes between Tirumanglam and Tirupparankundram, due to the vacuum train pipes between two bogie coaches having opened out at the lugs.	365,441
		24th May 1905	(iii) Failure of material.—No. 38 down mail train lost 5 minutes between Koilpati and Satur, owing to the train pipe having shifted from the plug of the rear-van.	
2' 6" GAUGE.				
Kalka-Simla.	Vacuum, automatic.	...	(i) and (ii)—*Nil.*	
		9th May 1905	(iii) Failure of material.—Wagon No. 248 was detached from No. 13 up goods train at Koti, owing to the vacuum leaking through the piston collar.	
		21st May 1905	(iii) Failure of material.—Wagon No. 271 was detached from No. 7 up goods train at Koti, owing to the vacuum leaking through the piston collar.	8[illegible]
		13th June 1905	(iii) Failure of material.—No. 9 up goods train from Kalka was cancelled owing to the vacuum pipe of the engine leaking.	

Statement of Approximate Gross Earnings of Indian Railways.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

MEDICAL.

Calcutta, the 16th March 1906.

No. 248.—The services of Captain C. G. Seymour, I.M.S., are placed temporarily at the disposal of the Government of Eastern Bengal and Assam.

No. 563.—Lieutenant-Colonel R. H. Charles, M.D., F.R.C.S.I., I.M.S. (Bengal), Professor of Surgery, Medical College, Calcutta, and *ex-officio* Surgeon to the College Hospital, is granted privilege leave for fourteen days, with furlough out of India for eleven months and sixteen days in continuation, with effect from the 20th March 1906.

No. 564.—With effect from the date on which he assumes charge of his duties, Major R. Bird, M.D., F.R.C.S., C.I.E., I.M.S. (Bengal), is appointed to officiate as Professor of Surgery, Medical College, Calcutta, and *ex-officio* Surgeon to the College Hospital, during the absence of Lieutenant-Colonel R. H. Charles, M.D., F.R.C.S.I., I.M.S. (Bengal), or until further orders.

SANITARY.

The 13th March 1906.

No. 530.—Captain E. D. W. Greig, M.B., I.M.S., is placed on special duty at the Central Research Institute, Kasauli, under the orders of the Sanitary Commissioner with the Government of India.

The 16th March 1906.

No. 557.—Captain W. S. Patton, M.B., I.M.S., held charge of the current duties of the office of the Superintendent of the King Institute of Preventive Medicine, Madras, in addition to his own special duty, from the 24th to the 30th January 1906.

SANITARY—PLAGUE.

The 16th March 1906.

No. 556.—The following telegram is published for general information :—

Telegram, dated Pera, the 9th March 1906.

From—His Britannic Majesty's Ambassador Extraordinary and Plenipotentiary at Constantinople,
To—His Excellency the Viceroy.

Free pratique granted to arrivals from Alexandria.

PORT BLAIR.

The 16th March 1906.

No. 271.—Captain H. E. Hitchins, I.A., Commandant and District Superintendent of Police, Port Blair, is, with effect from the 18th December 1905, granted privilege leave for two months and three days with leave out of India on medical certificate under the leave rules for the staff corps for six months and twenty-seven days in continuation.

No. 274.—Captain E. E. Bousfield, 66th Punjabis, is appointed to officiate as Commandant and District Superintendent of Police, Port Blair, during the absence of Captain H. E. Hitchins on leave or until further orders.

JUDICIAL.

The 12th March 1906.

No. 353.—The Hon'ble Mr. P. O'Kinealy, Advocate General for Bengal, is granted leave of absence on medical certificate for seven months and three days, with effect from the 29th March 1906.

No. 358.—Mr. E. W. Ormond, Barrister-at-Law, took his seat as an officiating Judge of the High Court of Judicature at Fort William in Bengal on the 2nd March 1906.

No. 361.—In supersession of the Home Department notifications, noted on the margin, which are hereby cancelled, the Governor General in Council is pleased, under the provisions of the High Courts Act, 1861 (24 and 25 Vict., Cap. 104), section 7, to appoint Mr. C. P. Caspersz, I.C.S., to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, with effect from the date on which the Hon'ble Mr. Justice Pargiter, I.C.S., relinquishes charge of his office, and until further orders.

No. 279, dated the 27th February 1906.
No. 280, dated the 27th February 1906.

The Home Department notification no. 278, dated the 27th February 1906, regarding the grant of furlough to the Hon'ble Mr. Justice Geidt, I.C.S., is also cancelled.

The 15th March 1906.

No. 391.—The Hon'ble the Chief Justice of the High Court of Judicature at Fort William in Bengal has appointed Mr. R. L. Ross, of the Indian Civil Service, to officiate as Registrar on the Appellate Side of the Court, with effect from the afternoon of the 15th March 1906, during the absence on leave of Mr. A. P. Muddiman, or until further orders.

The 16th March 1906.

No. 393.—Lieutenant-Colonel G. H. Watson, Cantonment Magistrate, Cawnpore, is granted leave in India on medical certificate for nine months, with effect from the 15th January 1906.

No. 396.—The following appointments and promotions are made in the Cantonment Magistrates' department, with effect from the 1st November 1905 :—

Name of officer.	*Nature of appointment or promotion.*
(*a*) To be Cantonment Magistrates—	
Captain W. T. Barry	Substantive.
Major W. G. Hodgson	Provisional.
(*b*) To be Assistant Cantonment Magistrates—	
Captain C. J. Cumberlege	Substantive.
Major W. S. Eardley Howard	Provisional.

POLICE.

The 14th March 1906.

No. 325.—The services of Lieutenant R. B. M. Wood, 2—10th Gurkha Rifles, are placed at the disposal of the Government of Burma for employment in the Burma Military Police.

The 15th March 1906.

No. 332.—The services of Mr. R. S. F. Macrae, Assistant Superintendent of Police, are replaced at the disposal of the Government of Bengal.

The 16th March 1906.

No. 337.—The services of Mr. H. A. Reily, Superintendent of Police, Bengal, are placed at the disposal of the Government of Eastern Bengal and Assam.

H. H. RISLEY,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

CIVIL VETERINARY ADMINISTRATION.

Calcutta, the 15th March 1906.

No. 523—54-2.—*Erratum.*—In Notification No. 224—82-83, dated the 2nd February 1906, for "Assistant to the Imperial Bacteriologist" *read* "Assistant Bacteriologist to the Government of India."

No. 527—53-3.—Captain W. O. Dawson, M.R.C.V.S., Superintendent, Civil Veterinary Department, Sind, Baluchistan and Rajputana, is granted privilege leave for three months in combination with furlough and study leave for fifteen months, with effect from the 29th March 1906 or the subsequent date on which he may avail himself of it.

No. 528—53-3.—Mr. K. Hewlett, Superintendent, Civil Veterinary Department, Bombay, is appointed to the charge of the current duties of the Superintendent, Civil Veterinary Department, Sind, Baluchistan and Rajputana, in addition to his own, during the absence on leave of Captain W. O. Dawson or until further orders.

FAMINE.

The 16th March 1906.

No. 562—34-2.—The services of Captain J. R. J. Tyrell, M.B., I.M.S., are placed at the disposal of the Honourable the Agent to the Governor General, Rajputana, with effect from the 9th January 1906, for famine duty in Ajmer-Merwara.

J. WILSON,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 14th March 1906.

No. 33.—The following permanent promotions are ordered in the Superior Accounts Branch, with effect from the 1st January 1906:—

Name.	From	To
Mr. J. O'Brien . . .	Deputy Examiner, Class II, temporary rank.	Deputy Examiner, Class II.
„ M. R. Ingram . . .	Deputy Examiner, Class II, temporary rank.	Ditto.
„ A. Rajagopala Aiyar .	Assistant Examiner, 1st grade . .	Ditto.
„ L. H. Whelan . . .	Ditto 2nd grade . .	Assistant Examiner, 1st grade.
„ B. N. Mitra . . .	Ditto .	Ditto.
„ C. H. James . . .	Ditto . .	Ditto.

No. 34.—Mr. K. Venkataraman Iyer, Assistant Examiner of Accounts, 3rd grade, on probation, is confirmed in the Superior Accounts Branch and promoted to Assistant Examiner, 2nd grade, with effect from the 1st January 1906.

The 15th March 1906.

No. 35.—Mr. R. A. O'Connor, Deputy Examiner of Accounts, is transferred from the office of the Examiner of Public Works Accounts, United Provinces, to that of the Examiner of Guaranteed Railway Accounts, Madras.

No. 36.—Mr. M. W. Clifford, Deputy Examiner of Accounts, is, on return from leave, posted to the office of the Examiner of Public Works Accounts, United Provinces.

No. 37.—Mr. E. A. Dennys, Examiner of Public Works Accounts, Punjab, is granted under Articles 233, 260, and 308 (*b*) of the Civil Service Regulations combined leave for 18 months, *viz.*, privilege leave for 2 months and 23 days and furlough for the remaining period, with effect from the 8th May 1906 or subsequent date.

L. M. JACOB,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 12th March 1906.

No. 534-*G. B.*—The Governor-General in Council is pleased to recognise the appointment of Mr. W. C. A. Danger as Acting Consul for Germany at Moulmein, during the absence of Mr. Foucar.

The 14th March 1906.

No. 550-*G.*—Major C. F. Minchin, D.S.O., a Political Agent of the 4th class, is placed, on return from furlough, on special duty under the orders of the Agent to the Governor-General in Baluchistan.

No. 554-*G.*—Captain T. H. Keyes, a Political Assistant of the 3rd class, is posted as His Britannic Majesty's Consul at Turbat-i-Haidari.

No. 556-*G.*—Lieutenant C. T. Daukes, a Political Assistant of the 3rd class, is posted as His Britannic Majesty's Vice-Consul for Seistan and Kain.

No. 557-*G.*—Lieutenant G. D. Ogilvie, a Political Assistant of the 3rd class, is placed on special duty as His Britannic Majesty's Vice-Consul at Bam.

No. 1100-*I.A.*—Captain S. H. Jacob, a Political Assistant of the 3rd (officiating 2nd) class, is posted temporarily as Assistant to the Political Agent in Bundelkhand, with effect from the 24th February 1906.

The 16th March 1906.

No. 578-G.—Major A. L. Duke, Indian Medical Service (Bengal), an Agency Surgeon of the 2nd class, on being relieved of the duties of Administrative Medical Officer in Baluchistan, is placed on temporary special duty under the orders of the Hon'ble the Agent to the Governor-General in Baluchistan, until further orders.

No. 580-G. B.—Subject to the confirmation of His Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mirza Ali Akbar, Khan, B.A., Barrister-at-Law, as vice-Consul and Acting Consul for Persia at Bombay.

No. 1128-I. C.—ADDENDUM.—In Notification No. 858-I. C., dated the 27th February 1906, appointing Lieutenant T. C. Burke, 125th Rifles, Assistant Inspecting Officer, Rajputana Imperial Service Infantry, as Inspecting Officer of the Rajputana Imperial Service Infantry, between the words "Imperial Service Infantry" and "with effect from etc.," *add* "in addition to his own duties."

The 17th March 1906.

No. 1136-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur, as a personal distinction, upon—

Babu Moti Lal Ganguli, Treasurer and Accountant in the Foreign Department of the Government of India and Treasurer to the Prince of Wales, during His Royal Highness's visit to India, 1905-06.

Assistant Surgeon Hira Lal Basu, L.M.S., Senior Demonstrator, Medical College Hospital, Calcutta, and Assistant Surgeon on the Staff of the Prince of Wales, during His Royal Highness's visit to India, 1905-06.

L. W. DANE,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

ACCOUNTS, ETC.

MINT.

Calcutta, the 10th March 1906.

No. 1471-A.—The following statements showing the position of the Gold Reserve Fund are published for general information:—

I. Statement of Receipts, Charges and Balance of the Fund for the quarter ending on the 31st December 1905:—

	Dr. £		Cr. £
Opening Balance	9,088,388		
Net profit on coinage . . .	1,203,201		
Interest on investments (including discount on Treasury Bills).	69,152	Closing balance	10,360,741
TOTAL	10,360,741	TOTAL	10,360,741

II. Statement showing the form in which the Balance of the Fund was held on the 31st December 1905:—

	£
As a book credit . . .	97,434*
Gold in India	240,000*
British Government 2½ per cent. Consolidated Stock, 2¾ per cent. National War Loan Stock, 3 per cent. Local Loans Stock, and 3 per cent. Transvaal Government Guaranteed Stock of the nominal values of £6,975,168, £707,026, £500,000 and £1,000,000 respectively and Treasury Bills for £1,500,000.	10,023,307
TOTAL	10,360,741

* This amount has since been drawn and invested by the Secretary of State for India.

W. S. MEYER,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

CUSTOMS.

Calcutta, the 13th March 1906.

No. 2044—13.—In exercise of the powers conferred by section 4, sub-section (3), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor General in Council is pleased on the recommendation of the Bengal Chamber of Commerce, to appoint Mr. N. A. McLeod, of the firm of Messrs. McLeod & Co., to fill the vacancy on the Tea Cess Committee caused by the resignation of Mr. J. G. Dickson.

LEAVE AND APPOINTMENTS.

The 13th March 1906.

No. 2013.—Mr. J. Campbell, Under-Secretary to the Government of India in the Department of Commerce and Industry, is granted privilege leave for three months, combined with three months' furlough, with effect from the 5th April.

Mr. G. Rainy, of the Indian Civil Service, is appointed to officiate as Under-Secretary in the Department of Commerce and Industry, with effect from the 5th April, during the absence on leave of Mr. J. Campbell, or until further orders.

LIGHTING OF COASTS.

The 12th March 1906.

No. 1987-I.—The following statements showing the receipts and charges for the year 1904-05 on account of the Madras Coast Lights, and of the sinking fund established in condition therewith, are published for general information.

2. The amount due to the Imperial Government on account of the repayment from Imperial funds of advances made by the Port Funds and Provincial Revenues to cover the expenditure incurred on coast lights in the Madras Presidency from the 1st August 1898 to the 31st March 1904 is repayable in sixty years by equated payments (including interest) of R41,483 per annum. The first payment did not fall due until after the close of the year 1904-05, and will therefore appear for the first time in the accounts of the year 1905-06.

Statement showing the receipts and charges on account of the Madras Coast Lights for the year 1904-1905.

Revenue Account.

RECEIPTS.			CHARGES.				
Gross receipts.	Refunds.	Net receipts.	Repayment instalment (capital and interest) of the debt due to the Imperial Government.	Maintenance and repair charges.	Establishment, travelling allowances and miscellaneous.	Sinking fund payment for Major repairs and new capital expenditure.	Surplus or deficit.
R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
*1,14,458 1 2	3,247 6 0	1,11,210 11 2	†623 11 5	467 15 0	49,732 14 9	5,000 0 0	+55,386 2 0

* Includes R143-9-2 being miscellaneous receipts.

† Interest for one month (September 1904) at 4 per cent. on the loan from Imperial funds for repayment of Lighthouse charges to Madras Port Fund. The expenditure on account of coast lights advanced from the Madras Port Fund was paid to that fund, in advance of the payments to the other Port Funds of the Presidency, and to Provincial Revenues. The sum of R623-11-5 was paid as interest on this advance from Imperial revenues in order to facilitate the calculation for the repayment of the whole loan, which will date from the time when the total sum to be advanced was paid over.

Statement showing the receipts and charges of the Sinking fund during the year 1904-1905.

Opening balance.	Transferred from Coast-lights fund.	Total.	Expenditure.	Balance
	R	R	R	R
Nil.	5,000	5,000	779	4,221

COTTON DUTIES.

The 17th March 1906.

No. 2080—3.—In exercise of the power conferred by section 36 of the Cotton Duties Act, 1896 (II of 1896), the Governor General in Council is pleased to direct that the Forms A and B, annexed hereto, shall be substituted for Forms A and B appended to the Rules made under the said Act, which were published with the Notification of the Government of India in the Finance and Commerce Department, No. 864-S. R., dated the 21st February 1896, as amended by Notification No. 2429-S. R., dated the 29th May 1899.

FORM A.

Particulars of all cotton goods produced at Mill during the period beginning and ending 190 .

Description of goods. (1)	Issued out of the premises. Weight, lbs.	Issued out of the premises. Yards or dozens.	Real value.	Deduction claimed under section 15 on account of quantity warehoused, in lbs.	Deduction claimed under section 19 on account of quantity exported, in lbs.	Balance on which duty is now leviable.
1	2	3	4	5	6	7
Part I.—Grey and bleached piece goods						
[To be reported in lbs. and yards and bleached to be distinguished from grey goods.]						
1. Chadars						
2. Dhuties						
3. Drills and Jeans . . .						
4. Cambrics and Lawns . .						
5. Printers						
6. T cloth, Domestics and Sheetings						
7. Shirtings and longcloth . .						
8. Tent cloth						
9. Other sorts						
Part II.—Coloured Piecegoods.						
[To be reported in lbs. and yards.]						
1. Chadars						
2. Lungis and Dhuties . .						
3. Drills and Jeans . . .						
4. Greys-dyed						
5. Coloured striped saris and Susis						
6. Cotton tweeds and checks .						
7. Other sorts						
Part III.—Grey and coloured goods other than Piecegoods.						
[To be reported in lbs. and dozens, and grey, coloured and bleached goods to be distinguished.]						
Part IV.—Hosiery.						
[To be reported in lbs. and dozens.]						
Part V.—Miscellaneous.						
[To be reported in lbs. only.]						
TOTAL .						

(1) To be shewn separately for goods of different dimensions.

I do hereby declare that I have compared the above particulars with the records and books of my mill, and that they are, in so far as I can ascertain, accurate and complete.

Dated this day of 190 .

(Signed)

[To be signed by the Millowner, Managing Agent, or other Principal officer of the mill.]

FORM B.

Statement of Cotton goods assessed to duty, with amount payable thereon.

1	2	3	4	5	6
Description of goods.	Weight, lbs.	Real value.	Total real value.	Rate of duty payable.	Total duty payable.
Part I.—Grey and bleached Piecegoods.					
" II.—Coloured Piecegoods.					
" III.—Grey and coloured goods other than Piecegoods.					
" IV.—Hosiery . .					
" V.—Miscellaneous .					
TOTAL .					

(Signed)

Collector.

Dated this *day of* *190* .

W. L. HARVEY,
Secretary to the Government of India.

I B

MILITARY DEPARTMENT.

Fort William, the 16th March 1906.

MILITARY SECRETARIAT.

No. 203.—The Governor-General in Council is pleased to notify that with the sanction of the Right Honourable the Secretary of State for India the Military Department of the Government of India as at present constituted will cease to exist from the 19th March 1906.

2. The Military administration of the Government of India will in future be controlled by the Government of India in two separate Departments, the Army Department and the Department of Military Supply, which are hereby constituted, with effect from the same date.

APPOINTMENTS.

No. 204.—Brigadier-General A. W. L. Bayly, C.B., D.S.O., A.D.C., Commandant, Indian Staff College, is appointed Secretary to the Government of India in the Army Department, with the local rank of Major-General while so employed.

No. 205.—Lieutenant-Colonel E. W. S. K. Maconchy, D.S.O., Commandant, 51st Sikhs (Frontier Force), is appointed Secretary to the Government of India in the Department of Military Supply, with the temporary rank of Colonel, subject to confirmation, while so employed.

INDIAN ARMY.

No. 206.—The undermentioned officers are admitted to the Indian Army, with effect from the dates specified, subject to confirmation by the Secretary of State for India :—

Lieutenants—

Arnot Edward Joseph Connell-McDowell, 1st Battalion, Cheshire Regiment, attached as a supernumerary to the 2nd Battalion, Alexandra Princess of Wales's Own (Yorkshire Regiment); officiating Double Company Officer, 116th Mahrattas, —1st February 1906.

Thomas Owen Wilkinson, 1st Battalion, East Yorkshire Regiment; Double Company Officer, 91st Punjabis, (Light Infantry)—10th February 1906.

Second-Lieutenants—

William de Carteret Malet, 1st Battalion, East Yorkshire Regiment; officiating Double Company Officer, 93rd Burma Infantry,—9th February 1906.

William John Bovill, 2nd Battalion, Alexandra Princess of Wales's Own (Yorkshire Regiment); officiating Double Company Officer, 62nd Punjabis,—6th February 1906.

Second-Lieutenant Malet is promoted to the rank of Lieutenant in the Indian Army, subject to His Majesty's approval, with effect from the 9th February 1906.

No. 207.—With reference to paragraph 6 of the regulations published with clause 92, India Army Circulars, 1891, the undermentioned officer of the Unattached List is admitted to the Indian Army, with effect from the date specified, subject to confirmation by the Secretary of State for India :—

Second-Lieutenant Alexander Henderson Burn,—24th January 1906.

ORDNANCE DEPARTMENT.

No. 208.—Captain H. A. Young, Royal Artillery, Assistant Director-General of Ordnance in India, sub. *pro tem.*, to be Superintendent, Gun Carriage Factory, Bombay, sub. *pro tem.*;

Major M. B. Bicknell, Royal Artillery, Ordnance Officer, 2nd class, and doing duty in the office of the Director General of Ordnance in India, to be Assistant Director-General of Ordnance in India, sub. *pro tem.*,—

vice Major C. T. Bell, Royal Artillery, appointed Superintendent, Gun and Shell Factory, Cossipore; with effect from the 20th February 1906.

NATIVE ARMY.

No. 209.—The following direct appointment is made, with effect from the date of joining :—

40th Pathans.

Ata Muhammad to be Jemadar, on probation, to fill an existing vacancy.

LONDON GAZETTE.

No. 210.—In the extract from the *London Gazette* of 9th February 1906, re-published in Military Department Notification No. 174 of 1905, the dates shown against the names of Colonels H. B. Vaughan and G. W. Maxwell, should be the 25th and 28th October 1905, respectively, and not as therein stated.

PROMOTIONS.

INDIAN ARMY.

No. 211.—The promotion of Lieutenant C. J. E. Auchinleck, 62nd Punjabis, published in Military Department Notification No. 816 of 1905, is antedated to the 21st April 1905.

No. 212.—The following promotions are made, subject to His Majesty's approval:—

Captains to be Majors.

14th March 1906.

Thomas Gordon Blois-Johnson, 22nd Punjabis.

Harry Burroughes Ford, 31st Punjabis.

SUPPLY AND TRANSPORT CORPS.

Northern and Eastern Commands.

No. 213.—Deputy Commissary and honorary Captain Joseph Baker to be Commissary;

Assistant Commissary and honorary Lieutenant James Beverley Dyson to be Deputy Commissary and to have the honorary rank of Captain, subject to His Majesty's approval;

Conductor (supernumerary Assistant Commissary and honorary Lieutenant) Michael Neill (seconded) to be absorbed in the grade of Assistant Commissary and seconded;

Sub-Conductor Alfred Lucking to be Conductor;

Sergeant James Ewing to be Sub-Conductor,—

vice Commissary and honorary Captain J. J. Canterbury, retired; with effect from the 29th December 1905.

No. 214.—Conductor Michael Joseph Doyle to be Assistant Commissary, and to have the honorary rank of Lieutenant, *vice* Assistant Commissary and honorary Lieutenant M. Neill, seconded; with effect from the 29th December 1905.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

HOSPITAL ASSISTANT BRANCH.

Bombay Establishment.

No. 215.—Second class Hospital Assistant Kashave Laxumon Deshpande having completed five years' service in that class and passed the required departmental examination is promoted to the 1st class, with effect from the 27th October 1903.

NATIVE ARMY.

No. 216.—The following promotions are made:—

31st Duke of Connaught's Own Lancers.

Jemadar Muhi-ud-din Khan to be Ressaidar and Dafadar Ramcharan Singh to be Jemadar, *vice* Ganga Singh, deceased; with effect from the 1st February 1906.

36th Jacob's Horse.

Risaldar Harnam Singh to be Risaldar-Major, Ressaidar Ahmad Mir to be Risaldar, Jemadar Ghulam Kasim Khan to be Ressaidar, and Kot-Dafadar Partab Singh to be Jemadar, *vice* Faiz Khan, *Bahadur*, appointed Aide-de-Camp to the Lieutenant General Commanding, Western Command; with effect from the 3rd November 1905.

21st Punjabis.

Jemadar Mardan Khan to be Subadar and Havildar Makhmud Shah to be Jemadar, *vice* Zaghair Din, transferred to the pension establishment; with effect from the 17th January 1906.

29th Punjabis.

Subadar Mihr Khan to be Subadar-Major, Jemadar Kesar Singh to be Subadar and Havildar Man Singh to be Jemadar, *vice* Mitt Singh, *Sardar Bahadur*, transferred to the pension establishment; with effect from the 16th January 1906.

Havildar Budha Singh to be Jemadar, *vice* Mangal Singh, transferred to the pension establishment; with effect from the 1st February 1906.

94th Russell's Infantry.

Havildar Gobardhan Singh to be Jemadar, *vice* Bajrang Singh, promoted; with effect from the 16th August 1905.

1st Battalion, 2nd (King Edward's Own) Gurkha Rifles (The Sirmoor Rifles).

Jemadar Karn Sing Gurung to be Subadar and Havildar Birbahadur Mal to be Jemadar, *vice* Jiwan Sing Khattri, transferred to the pension establishment; with effect from the 1st February 1906.

RETIREMENTS.

No. 217.—With the sanction of the Secretary of State, Captain Arthur Hammond Ommanney, 80th Carnatic Infantry, is transferred to the permanent half-pay list, with effect from the 20th February 1906, subject to His Majesty's approval.

No. 218.—The undermentioned departmental officers, with honorary rank are permitted to retire from the service, subject to His Majesty's approval, with effect from the dates specified:—

Deputy Commissary and honorary Captain James Franklin, Public Works Department,—28th February 1906.

Senior Assistant Surgeon and honorary Captain John Edward Heppolette, Indian Subordinate Medical Department,—8th December 1905.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Surma Valley Light Horse.

No. 219.—James Erskine Aird, gentleman, to be Second-Lieutenant, *vice* Sanderson placed on the supernumerary list; with effect from the 15th December 1905.

Cossipore Artillery Volunteers.

No. 220.—The Hon'ble Major-General Charles Henry Scott, C.B., Royal Artillery, to be honorary Colonel, with effect from the 20th February 1906.

Chota Nagpur Mounted Rifles.

No. 221.—Captain Frederick Dundas Whiffin, resigns his commission.

1st Punjab Volunteer Rifles.

No. 222.—Captain Thomas John Kennedy, resigns his commission.

Simla Volunteer Rifles.

No. 223.—Major-General Sir Edmund Roche Elles, G.C.I.E., K.C.B., Royal Artillery, resigns his commission as honorary Colonel, with effect from the 18th November 1905.

Mussoorie Volunteer Rifles.

No. 224.—Robert Read, gentleman, to be Second-Lieutenant, *vice* Larkin, placed supernumerary on the establishment of his rank.

Sind Volunteer Rifles.

No. 225.—Lieutenant John Humphrey to be Captain, *vice* Bader promoted; with effect from the 20th December 1905.

Madras Railway Volunteers.

No. 226.—Second-Lieutenant Ralph Hamilton-Smythe, resigns his commission, with effect from the 20th February 1906.

Kolar Gold Fields Rifle Volunteers.

No. 227.—David Bogie, gentleman, to be Second-Lieutenant, *vice* Anderson, promoted; with effect from the 19th February 1906.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 9.—The services of Lieutenant D. H. Gibsone, Royal Indian Marine, are placed at the disposal of the Government of Eastern Bengal and Assam for appointment as officiating Port Officer, Chittagong, with effect from the 15th February 1906, *vice* Commander W. G. Beauchamp, Royal Indian Marine.

E. DEBRATH, *Major-General*,
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 15th March 1906.

No. 68.—With reference to Railway Board Notification No. 28, dated the 2nd February 1906, Mr. C. E. Holloway, Officiating District Traffic Superintendent, North-Western Railway, will continue to officiate as District Traffic Superintendent on that Railway, *vice* Mr. N. C. Haldar on privilege leave.

The 16th March 1906.

No. 69.—Mr. J. H. Lovell, Executive Engineer, 3rd grade, temporary rank, is on relief of his duties on the Ranaghat-Godagari-Katihar Railway, appointed to officiate as Deputy Consulting Engineer to the Government of India for Railways, Calcutta, until further orders.

No. 70.—Mr. W. F. Milne, Deputy Examiner of Accounts, attached to the office of the Examiner of Guaranteed Railway Accounts, Madras, is granted under Articles 233, 260 and 308 (*a*) of the Civil Service Regulations, combined leave for six months, *viz.*, privilege leave for 2 months and 3 days and furlough on medical certificate for the remaining period, with effect from the 17th April 1906, or subsequent date.

C. A. R. BROWNE, *Lieut.-Col, R.E.*,
Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 17, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 17th November 1905.

From the 25th November next till further notice, the complete *Gazette of India* will be published at Calcutta. After the 18th November all Notifications and other matter intended for publication in the Gazette should be addressed to the Publisher, 8 Hastings Street, Calcutta.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,
Publisher, Gazette of India.

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY.

INVENTIONS and DESIGNS.

Calcutta, the 15th March 1906.

NOTIFICATIONS.

No. 1051 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 10th March 1906:—

No. 124 of 1906.—Kartar Singh medical practitioner and chemist, Rawalpindi Cantonments. *Mushicide or the signal rat exterminator.*

No. 125 of 1906.—Chevur Krishnachar Subba Rao, Rao Bahadur, Sub-Assistant Director of Agriculture, Madras, residing in No. 5—191 Madarassah Mahal street, Coimbatore. *A ryot's improved water-lift and general worker.*

No. 126 of 1906.—Marconi's Wireless Telegraph Company, Limited, of 18 Finch lane, in the city of London, England. *Improvements in or relating to wireless telegraphy.*

No. 127 of 1906.—John Marston Goodwin, civil engineer, of Mount Vernon, in the county of Westchester and state of New York, United States of America. *Improvements in gravity drop doors.*

No. 128 of 1906.—John Marston Goodwin, civil engineer, of Mount Vernon, in the county of Westchester and state of New York, United States of America. *Improvements in gravity chutes.*

No. 129 of 1906.—John Marston Goodwin, civil engineer, of Mount Vernon, in the county of Westchester and state of New York, United States of America. *Improvements in vehicle body bolsters.*

No. 130 of 1906.—John Marston Goodwin, civil engineer, of Mount Vernon, in the county of Westchester and state of New York, United States of America. *Improvements in vehicle frame construction.*

No. 131 of 1906.—John Marston Goodwin, civil engineer, of Mount Vernon, in the county of Westchester and state of New York, United States of America. *Improvements in buffer plates.*

No. 132 of 1906.—John Marston Goodwin, civil engineer, of Mount Vernon, in the county of Westchester and state of New York, United States of America. *Improvements in construction of vehicles.*

No. 133 of 1906.—John Marston Goodwin, civil engineer, of Mount Vernon, in the county of Westchester and state of New York, United States of America. *Improvements in apparatus for operating dumping vehicles.*

No. 134 of 1906.—John Marston Goodwin, civil engineer, of Mount Vernon, in the county of Westchester and state of New York, United States of America. *Improvements in truck bolsters.*

No. 135 of 1906.—John Marston Goodwin, civil engineer, of Mount Vernon, in the county of Westchester and state of New York, United States of America. *Improvements in dumping vehicles.*

No. 136 of 1906.—Charles Whitfield, engineer, of Anglezarke, Kettering, in the county of Northampton, England. *Improvements in suction gas producer plant.*

No. 137 of 1906.—William Cameron, finishing overseer, Howrah Jute Mills, Howrah, Bengal, and Fred Cameron, merchant, 3 Mission Row, Calcutta. *An improved shuttle to be used in the weaving of jute fabric.*

No. 138 of 1906.—William Zaretzky, rice merchant, of Nos. 9 and 11 Fenchurch Avenue, in the city of London, England. *Improved method of grading grain and apparatus therefor.*

No. 139 of 1906.—Antoine Janssens, mechanical engineer, of St. Nicolas, Belgium. *Improvements in wheels for rolling and mechanical purposes.*

No. 140 of 1906.—The Ore Concentration Company (1905), Limited, of 4 Broad Street Place, in the city of London, England. *Improvements in processes for separating certain constituents of finely divided material by causing them to rise or float in a liquid.*

No. 141 of 1906.—The Bengal Rhea Syndicate, Limited, of 27 Pollock street, Calcutta, and Henry Edward Whitehead, engineer, of Dalsingh Serai, Behar, Tirhoot. *Improvements in and relating to apparatus for cleaning fibres.*

No. 1052 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying :—

No. 178 of 1905.—Albert De Dion and Georges Bouton, both Directors of De Dion Bouton et Cie, 20 Quai National, Puteaux, Seine, in the Republic of France. *Improvements in or relating to plate clutches.* (Specification filed 2 March 1906.)

No. 249 of 1905.—Malcolm Arbuthnot, assistant to Messrs. Arbuthnot & Co., of the Madras Club, Madras. *An improved coffee crop or other light transport cart.* (Specification filed 7 March 1906.)

No. 310 of 1905.—Johann Wilhelm Riep, chemist, of Ellerstr. 170, Dusseldorf, in the empire of Germany, and Gottfried Heinrich Bauer, merchant, of 35 Hildenerstr. Dusseldorf, aforesaid. *An improved greasing medium for fibrous materials and woven fabrics.* (Specification filed 3 March 1906.)

No. 352 of 1905.—William Matthew Ducker, manufacturer, of 277 Broadway, New York city, United States of America. *Improvements in and relating to roofs for portable houses.* (Specification filed 2 March 1906.)

No. 366 of 1905.—Ernest Frederick Greeff, commission merchant, and Albert Tilt, manufacturer, both of 106 Spring street, New York, state of New York, United States of America, and Charles Cesar Rossire, commission merchant, of No. 80 Greene street, New York, State of New York, United States of America. *Process of obtaining caoutchouc from plants belonging to the nettle family.* (Specification filed 7 March 1906.)

No. 369 of 1905.—William Fiddian, civil engineer, of Old Bank Offices, Stourbridge, in the county of Worcester, England, Joseph Penn, engineer, of Providence Engineering Works, Cradley Heath, in the county of Stafford, England, and Harry Birch Killon, civil engineer, of 20 Cooper street, Manchester, in the county of Lancaster, England. *Improvements in rotary sewage distributors.* (Specification filed 2 March 1906.)

No. 370 of 1905.—Adolphe Isidore van Vriesland, manufacturer, of Oude Scheveningsche weg 72, Scheveningen, Netherlands. *Improvements in incandescent mantles.* (Specification filed 2 March 1906.)

No. 374 of 1905.—Ernest Frederick Greeff, commission merchant, of 106 Spring street, Albert Tilt, manufacturer, of the same address, and Charles Cesar Rossire, commission merchant, of 80 Greene street, all of the city of New York, United States of America. *An improved decorticating machine.* (Specification filed 7 March 1906.)

No. 379 of 1905.—Stuart Thomas Henry Lane, divisional manager, and John Lancelot Staunton, engineer, both of Jamirah Division, Dibrugarh, Assam. *Improvements in bulkers for tea and the like.* (Specification filed 7 March 1906.)

No. 1053 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each :—

No. 326 of 1892.—Charles Hodgson. *Improvements in apparatus for working railway points and signals.* (From 14 April 1906 to 14 April 1907.)

No. 204 of 1893.—William Bennett Rickmann. *An improvement in railway carriage lamps.* (From 10 April 1906 to 10 April 1907.)

No. 313 of 1893.—William Bull. *An improved method of working continuous kilns for burning bricks and tiles, by means of a single movable chimney.* (From 9 April 1906 to 9 April 1907.)

No. 34 of 1894.—Edmund Charrington. *Improvements in rollers for reciprocating rods such as those which work railway points or signals and the like.* (From 13 April 1906 to 13 April 1907.)

No. 127 of 1896.—William Bull. *Improvements in the construction and working of continuous kilns for burning bricks and tiles.* (From 13 April 1906 to 13 April 1907.)

No. 285 of 1899.—Srikrishna Joshi. *The utilisation of solar heat for culinary, industrial, and other purposes.* (From 15 March 1906 to 15 March 1907.)

No. 293 of 1899.—Charles Howard Windle and Basil Devenish Meares. *The attachment of corrugated iron sheets to roof purlins.* (From 20 March 1906 to 20 March 1907.)

No. 339 of 1899.—Henri Dolter. *Improvements in apparatus for electric traction* (From 17 March 1906 to 17 March 1907.)

No. 440 of 1899.—Josiah Byram Millet. *Improvements in and relating to submarine telegraphy and to apparatus therefor.* (From 12 March 1906 to 12 March 1907.)

No. 280 of 1900.—Peter Smith Swan. *An improved roof for shed buildings such as mills and factories.* (From 4 May 1906 to 4 May 1908.)

No. 288 of 1900.—Washington Licht-Gesellschaft. *Petroleum incandescence lamps heated from a branched off part of the mixture of vapour and air.* (From 6 March 1906 to 6 March 1907.)

No. 119 of 1901.—The Mallett Cotton Ginners Compress Company. *Improvements in batting and compressing cotton.* (From 25 September 1906 to 25 September 1907.)

No. 362 of 1901.—William Henry Deakin. *Improvements in or relating to railway signalling apparatus.* (From 11 March 1906 to 11 March 1907.)

No. 1054 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 85 of 1901.—W. W. Norman. *Combined water-bottle and canteen.* (Specification filed 6 December 1901.)

No. 174 of 1901.—The Eyssen-Packer Defibrator Company. *A machine for defibrating ramie and other fibrous plants.* (Specification filed 3 December 1901.)

No. 323 of 1901.—James Mackay Taylor. *An acetylene gas generator called the "mij" generator.* (Specification filed 5 December 1901.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

No. 250 of 1900.—George John Hoskins. *An improved machine for "buffing" or upsetting the edges of metal plates to be used in the construction of a certain class of rivetless metal pipes.* (Specification filed 5 December 1900.)

No. 251 of 1900.—George John Hoskins. *Improved appliances to be used in closing the locking bars on the longitudinal joints of certain types of rivetless metal pipes.* (Specification filed 5 December 1900.)

Fee in respect of the continuance of an exclusive privilege—

4 (*b*) After the expiration of the fourth year and before the expiration of the fifth year from the date of the filing of the specification—

The sum of R50 for each of the above inventions.

No. 176 of 1899.—John Miller (senior) and John Miller (junior). *Improvements in the method of and apparatus for rendering textile fabrics water-proof by one treatment or process.* (Specification filed 9 December 1899.)

No. 390 of 1899.—Alfred Savill Tomkins. *Improvements in cooking stoves.* (Specification filed 7 December 1899.)

Fee in respect of the continuance of an exclusive privilege—

4 (*c*) After the expiration of the fifth year and before the expiration of the sixth year from the date of the filing of the specification—

The sum of R50 for each of the above inventions.

NOTICES.

All communications relating to applications for leave to file specifications and for registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, 2, Bankshall Street, Calcutta.

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's Office are now on sale to the public at one anna and eight annas a copy, respectively.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the 10th day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo. volumes, paper cover, 13 annas or 1*s*. 1*d*. Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Department of Commerce and Industry, 2, Bankshall Street, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 13th March 1906.

LIABILITIES.	R a. p.	ASSETS.	R a. p.
Capital paid up	2,00,00,000 0 0	Government Securities	1,33,65,962 0 0
		Other authorized Investments	58,41,428 8 0
Reserve Fund	1,40,00,000 0 0	Loans on Government and other authorized Securities	4,63,80,931 15 6
Public Deposits at Head Office R 78,83,261 1 8; Public Deposits at Branches R 84,08,107 12 2	1,62,91,368 13 10	Accounts of Credit on Government and other authorized Securities	3,33,15,421 9 11
		Bills discounted and purchased	2,63,22,345 3 4
		Balances with other Banks	13,92,840 8 11
		Bullion	...
		Dead Stock	18,76,773 13 2
		Stamps	13,796 6 0
		Sundries	6,73,421 13 9
			12,91,82,921 14 7
Other Deposits at Head Office and Branches	11,90,76,692 0 5	Cash and Currency Notes at Head Office *R 2,44,29,058 7 11; Cash and Currency Notes at Branches †R 1,83,47,850 15 1	4,27,76,909 7 0
Bank Post Bills, etc.	7,18,665 6 10		
Sundries	18,73,105 0 6		
RUPEES	17,19,59,831 5 7	RUPEES	17,19,59,831 5 7

* Includes Sovs. and ½ Sovs., value	R80,910 0 0
† Do. do. do.	2,12,167 8 0
	R2,93,077 8 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 15th March 1906.

J. COUTTS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 8 per cent.
Percentage 31·00.

BANK OF BENGAL.

NOTICE.

Calcutta, the 12th March 1906.

The Directors have made the following changes in the Bank's European Establishment:—

Mr. J. Coutts to be Chief Accountant and Deputy Secretary, *vice* Mr. C. M. Bastin temporarily acting.

Mr. W. A. Gibbs to officiate as Cashier, *vice* Mr. C. S. Connell going on furlough.

By order of the Directors,

W. D. CRUICKSHANK,
Secretary and Treasurer.

DEPARTMENT OF EXPLOSIVES.

NOTIFICATION.

Dated Calcutta, the 12th March 1906.

No. 353.—With reference to the Commerce and Industry Department Notification No. 4694—3-12, dated the 4th September 1905, publishing amendments made in the rules to regulate the transport and importation of explosives, published with the like Notification No. 5528, dated the 11th October 1901, the following list of "authorized explosives" referred to in rule 2 (*i*) of the above rules is published for general information:—

LIST OF AUTHORIZED EXPLOSIVES.

The following explosives are at present authorized for importation into British India for general sale :—

Class 1.—GUNPOWDER.

GUNPOWDER.

Class 2.—NITRATE MIXTURE.

RIPPLENE.

Class 3.—NITRO-COMPOUND.

Every explosive in this class and every explosive ingredient thereof shall be so thoroughly purified and otherwise of such character as to satisfy a test known as the heat test, and specified in Schedule A of Home Department Notification No. 5529, Public, dated the 11th October 1901.

Division 1.

ALBIONITE.
AMBERITE NO. 1.
BALLISTITE.
BLASTING GELATINE.
CARBONITE.
CELTITE.
CORDITE.
CORDITE, M. D.
DYNAMITE.
GELATINE DYNAMITE NO. 1.
GELATINE DYNAMITE NO. 2, OR GELIGNITE.
PHŒNIX POWDER.

Provided that every explosive in this division shall be of such character and consistency as not to be liable to liquefaction or exudation.

Division 2.

AMBERITE NO. 2.
AMMONITE.
COOPPAL'S POWDER.
E. C. SPORTING POWDER.
EMPIRE POWDER.
GUNCOTTON.
HENRITE.
SCHULTZE GUNPOWDER.
KYNOCH'S SMOKELESS SPORTING POWDER.
NEGRO POWDER.
PICRIC ACID.

PICRIC POWDER.
RIFLEITE.
ROBURITE.
S. R. POWDER.
S. S. POWDER.
SMOKELESS POWDER.
SMOKELESS BLASTING POWDER.

Class 4.—CHLORATE MIXTURE

Nil.

Class 5.—FULMINATE.

Nil.

Class 6.—AMMUNITION.

Division 1.

SAFETY FUZES FOR BLASTING.
SAFETY ELECTRIC FUZES.
PERCUSSION CAPS.
RAILWAY FOG SIGNALS.
SAFETY CARTRIDGES.

Division 2.

CARTRIDGES FOR CANNON, SHELLS, MINES, BLASTING OR OTHER LIKE PURPOSES.
CARTRIDGES FOR SMALL ARMS WHICH ARE NOT SAFETY CARTRIDGES.
ELECTRIC FUZES.
FUZES FOR BLASTING WHICH ARE NOT SAFETY FUZES.
FUZES FOR SHELLS.
TUBES FOR FIRING EXPLOSIVES.
WAR ROCKETS.

Division 3.

CARTRIDGES FOR SMALL ARMS WHICH ARE NOT SAFETY CARTRIDGES.
DETONATORS.
ELECTRIC DETONATORS.
FUZES FOR BLASTING WHICH ARE NOT SAFETY FUZES.
FRICTION TUBES.
FUZES FOR SHELLS.
TUBES FOR FIRING EXPLOSIVES.

Class 7.—FIREWORK.

Division 1.

Nil.

Division 2.—Manufactured Fireworks.

MANUFACTURED FIREWORKS.
AMORCES.
CHINESE CRACKERS.

C. A. MUSPRATT-WILLIAMS, Major, R.A.,
Chief Inspector of Explosives in India.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin .	7-8	9	8
½ „ .	3-12	4-8	6
¼ „ .	1-14	2-4	4

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1905 the price of these articles will be as follows:—

Quinine 1-pound tin,	R16,	or post-free,	R16-8
½	„	R8	„	R 8-6
¼	„	R4	„	R 4-6
Cinchonidine 1	„	R12	„	R12-8
½	„	R6	„	R 6-6
¼	„	R3	„	R 3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates:—

1 lb tin,	R16	or post-free	R16-8
½ lb	„ R8	„	R 8-6
¼ lb	„ R4	„	R 4-4

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examination held by them.* Collections of papers for 1902-1903, 1903-1904 and 1904-1905 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

*N.B.—The languages in which specimen papers are published are:—
Arabic, Sengali, Hindi, Persian, Sanskrit, Urdu.

D. C. PHILLOTT, Major,
Offg. Secretary, Board of Examiners.

II B

COMPTROLLER, POST OFFICE.

(ARTICLE 171, VOLUME I, CIVIL ACCOUNT CODE.)

List of Government Promissory Notes in the custody of the Comptroller General on the 31st December 1905, deposited under Article 164, Civil Account Code, Volume I.

No.	Name of person or Fund on whose behalf held.	Amount of Investment. 3½ per cent. 1842-43.	1854-55.	1865.	1879.	1900-01.	3 per cent. 1896-97.	Name of officer to whom interest is sent.
		R	R	R	R	R	R	
1	Post Office Savings Bank depositors . . .	1,64,500	3,11,000	20,13,600	1,000	58,500	71,500	Postmasters concerned.
2	Post Office Departmental Guarantee Fund .	...	...	4,24,000	...	...	2,92,000	Credited by Book transfer to the Fund.
	SECURITY DEPOSITS OF POSTAL SERVANTS AND CONTRACTORS.							
3	Mr. J. I. Pereira, Sorter, R. M. S., F. M. Division .	500	...	...	...	...	...	Inspector General, Railway Mail Service.
4	Shib Shanker Misser, Sorter, R. M. S., A. Division .	...	...	500	...	...	...	Ditto ditto.
5	Bipin Chandra Bose, Treasurer, Calcutta General Post Office	...	...	21,000	...	...	29,000	Postmaster General, Bengal.
6	Gubordhone Seal, Sub-Post Master, Chandernagore .	...	...	500	...	...	...	Ditto ditto.
7	Bepin Behari Sarkar, Sub-Postmaster, Gaibandha .	...	400	...	..	...	...	Ditto ditto.
8	Messrs. Kristo Lal Dutt & Co., Contractors, Calcutta General Post Office	...	200	...	...	...	500	Ditto ditto.
9	Deva Prasad Chuckerbutty, Clerk, Calcutta General Post Office	...	...	...	...	...	400	Ditto ditto.
10	Dharma Das Banerji, Clerk, Purulia Post Office .	...	...	...	...	400	...	Ditto ditto.
11	Mohini Mohun Mukerji, Clerk, Beadon Square Post Office	...	400	...	...	...	...	Ditto ditto.
12	Lalit Mohun Roy Choudri, unpaid candidate of General Post Office, Calcutta	...	...	...	...	300	...	Ditto ditto.
13	Norendra Nath Ghosh, Clerk, Muzafferpur Post Office	...	1,000	...	...	...	...	Ditto ditto.
14	Kishen Lal, Sub-Postmaster, Nethal . . .	...	...	500	...	...	...	Ditto ditto.
15	Himmat Lal, Inspector, Post Office, Shekhawati Sub-Division	...	...	400	...	...	400	Deputy Postmaster General, Rajputana.
16	Durga Parshad, Head Clerk, Nusserabad Post Office	...	...	500	...	...	...	Ditto ditto.
17	Din Muhammad, Sub-Postmaster, Chitorgarh R. S. .	...	...	500	...	...	...	Ditto ditto.
18	Bisva Nath, Sub-Postmaster, Jhalrapatam . .	...	...	500	..	...	...	Ditto ditto.
19	Fateh Lal, Head Clerk, Jeypur City Post Office .	...	...	...	...	...	100	Ditto ditto.
20	Mahomed Hasham, Sub-Postmaster, Nagaur . .	...	...	...	...	...	100	Ditto ditto.
21	Behari Lal, Sub-Postmaster, Abu	...	...	500	...	...	...	Ditto ditto.
22	Mahadeo Pershad, Head Clerk, Sambhar Post Office	...	...	400	...	...	...	Ditto ditto.
23	Vijey Chand, Sub-Postmaster, Jeysulmere . .	...	...	...	...	...	400	Ditto ditto.
24	Balwant Parshotam Khadilkar, Sub-Postmaster, Bundi	...	...	...	...	...	500	Ditto ditto.
25	Moona Lal & Sons, Mail Contractors, Abu . .	...	...	500	...	...	...	Ditto ditto.
26	Kali Charan Bhattacharjee, Inspector, Post Office, Indore Sub-Division	...	...	1,000	...	...	...	Ditto ditto.
27	Lal Dil Sukh, Contractor of Mails	...	...	500	...	...	...	Ditto ditto.
28	Ram Pershad, Sub-Postmaster, Jhalrapatam . .	...	...	500	...	...	...	Ditto ditto.
29	Munna Lal & Sons, Mail Contractors . . .	...	...	3,000	...	...	...	Postmaster General, United Provinces and Oudh.
30	Wezer Ahmed and Abdul Hameed, Mail Contractors	...	...	500	...	...	...	Ditto ditto.
31	Rohilkhand and Kumaun Railway Company for Tonga Mail Service Contract	.	...	500	...	...	...	Ditto ditto.
32	Altifat Hussain Khan and Shaikh Gulam Mahomed, Mail Contractors	...	...	500	...	...	...	Ditto ditto.
33	Wasudeo Narayan Datey, Sub-Postmaster and Signaller, Janaktal (Jhansi)	...	...	300	...	...	...	Ditto ditto.
34	Bene Lal, Sub-Postmaster and Signaller, Rewa .	...	...	100	...	...	...	Ditto ditto.
35	Daulat Ram Sharma, Sub-Postmaster, Maharajganj.	...	...	...	...	...	300	Ditto ditto.

List of Government Promissory Notes in the custody of the Comptroller General on the 31st December 1905, deposited under Article 164, Civil Account Code, Volume I—*continued.*

No.	Name of person or Fund on whose behalf held.	Amount of Investment.						Name of officer to whom interest is sent.
		3½ per cent.					3 per cent. 1896-97.	
		1842-43.	1854-55.	1865.	1879.	1900-01.		
		R	R	R	R	R	R	
36	Munna Lal, Clerk, Lucknow Post Office	...	...	100	...	...	...	Postmaster General, United Provinces.
37	Lal Gopal Mukerji, Candidate, Dead Letter Office	...	...	500	...	...	...	Ditto ditto.
38	Purna Chandra Maitra, Sub-Postmaster and Signaller, Sarsa	...	...	...	...	500	...	Ditto ditto.
39	Lala Shriram, Contractor, Mail Cart Service, Lucknow	...	...	1,000	...	...	...	Ditto ditto.
40	G. N. Risbund, Sub-Postmaster, Bandra	...	...	500	...	...	...	Postmaster General, Bombay.
41	Peeroshaw Pallonji, Kheravala, Contractor of the Chikadi Road R. S. to Nipani Line	...	...	1,000	...	...	...	Ditto ditto.
42	Nusserwanjee Sorabjee, Contractor	...	...	500	...	...	...	Ditto ditto.
43	Nowroji Palanji Mistry, Paid Probationer, Byculla Town Sub-Office	...	...	500	...	...	...	Ditto ditto.
44	Ardeshar Dadabhoy Lalcaca, Sub-Postmaster, Mandvi and Peerozabai	...	...	1,000	..	...	...	Ditto ditto.
45	Burjorji Manekji Gandivia, Cashier, Money Order Department, Bombay General Post Office	...	...	15,000	...	...	...	Ditto ditto.
46	Merwanji Edulji Mistri, Cash Distributor, Bombay General Post Office	2,000	6,500	1,500	...	...	...	Ditto ditto.
47	Nusserwanji Sorabji, Contractor	...	500	...	...	...	...	Ditto ditto.
48	Pestonji Palanji Raghma, Cash Distributor, Bombay General Post Office	...	...	10,000	...	...	...	Ditto ditto.
49	Shepherd & Co., Contractor for conveyance of Mails between Bombay and Goa	...	...	1,000	...	...	2,000	Ditto ditto.
50	Nund Lal & Sons, Mail Contractors	...	...	1,000	...	...	...	Deputy Postmaster General Central Provinces and Berar.
51	M. Lingaya, Sub-Postmaster, Warora	...	...	500	..	...	...	Ditto ditto.
52	M. D'Sylva, Inspector of Post Offices, Jubbulpore Sub-Division	...	...	...	...	...	300	Ditto ditto.
53	P. Parthasarathy Pillay, Treasurer, Madras General Post Office	...	2,000	5,000	...	...	...	Postmaster General, Madras.
54	A. Narayan Samy Iyer, Postmaster, Coconada	...	...	300	...	...	...	Ditto ditto.
55	T. S. Narayan Sawmy Iyer, Treasurer, Bangalore Post Office	...	...	...	...	...	2,000	Ditto ditto.
56	K. Narayan Chari, Treasurer, Trichinopoly Post Office	...	...	...	..	...	4,000	Ditto ditto.
57	V. Pattabhiramayya, Treasurer, Vellore Post Office	...	...	...	...	4,000	...	Ditto ditto.
58	Dattatraya Vishnu Pesolker, Treasurer, Hyderabad (D) Post Office	...	...	10,000	...	...	...	Ditto ditto.
59	T. V. Purushottam Naidu, Treasurer, Madura Post Office	2,500	1,000	1,500	...	...	...	Ditto ditto.
60	K. Raju Naidu, Treasurer's Assistant, Madras General Post Office	...	500	500	...	...	...	Ditto ditto.
61	C. Raja Gopaul Pillai, Assistant Treasurer, Madras General Post Office	500	1,000	...	...	...	...	Ditto ditto.
62	M. Sivabhusanum Mudaliar, Assistant to Treasurer, Madras, General Post Office	...	...	...	...	...	500	Ditto ditto.
63	T. Mahadev Singh, Assistant to Treasurer, Madras General Post Office	...	...	...	...	...	500	Ditto ditto.
64	Messrs. Ranjiah Gownden and Co., Contractors	...	1,000	...	...	...	...	Ditto ditto.
65	Ganshi Lal, Contractor, Simla and Kalka Line	...	...	...	...	...	1,000	Postmaster General, Punjab and North-West Frontier Province.
66	Messrs. Dhanjibhoy & Sons, Mail Contractors	...	...	...	...	...	2,000	Ditto ditto.
67	C. Dhanjibhoy, Mail Contractors	...	...	8,500	...	...	...	Ditto ditto.
68	C. Dhanjibhoy, Contractor of Mails, Durgai and Chakdara	...	...	500	...	...	...	Ditto ditto.
69	Behari Lal, Contractor	...	500	...	...	...	...	Ditto ditto.
70	J. B. Roderick for W. B. Roderick	500	...	...	...	...	...	Ditto ditto.
71	C. Andrew, Postmaster, Myitkyina Post Office	...	...	1,100	...	...	...	Postmaster General, Burma.
72	C. W. Manikam, Clerk, Rangoon Post Office	...	...	700	...	...	...	Ditto ditto.
73	J. A. Nathanie, Sub-Postmaster, Kyaikta	...	...	500	...	...	...	Ditto ditto.

List of Government Promissory Notes in the custody of the Comptroller General on the 31st December 1905, deposited under Article 164, Civil Account Code, Volume I—*concluded.*

No.	Name of person or Fund on whose behalf held.	Amount of Investment. 3½ per cent. 1842-43.	1854-55.	1865.	1879.	1900-01.	3 per cent. 1896-97.	Name of officer to whom interest is sent.
		₹	₹	₹	₹	₹	₹	
74	L. Gomes, Record Clerk, Mandalay . . .	...	...	800	...	...	...	Postmaster General, Burma.
75	Behari Lal Guha, Postmaster, Shwebo . . .	...	...	1,100	...	...	...	Ditto ditto.
76	G. C. Ghosh, Sub-Postmaster, Mone . . .	...	...	500	..	...	...	Ditto ditto.
77	Shyama Charan Ghosh, Sub-Postmaster, Kyaikta .	...	...	1,000	...	...	..	Ditto ditto.
78	Banarsi Dass, Contractor, Kenio Thabutkyin Mail line	...	...	500	...	...	...	Ditto ditto.
79	Miss N. Munro, Sub-Postmistress, Rangoon Cantonment Post Office	...	...	300	...	...	...	Ditto ditto.
80	Chan Hta Hin, Mail Contractor	...	...	1,500	...	...	...	Ditto ditto.
81	A. C. Chakravarti, Sub-Postmaster, Nyaunghin .	...	...	500	...	...	...	Ditto ditto.
82	Mr. J. M. Kohu, Contractor for Mail Contract .	...	3,000	...	...	...	...	Ditto ditto.
82A	W. C. Bagchi, Sub-Postmaster, Moungdaw . .	...	...	500	...	...	...	Ditto ditto.
82B	G. Heywood, Clerk, Akyab Post Office . .	...	...	500	..	...	...	Ditto ditto.
83	G. W. Roe, Clerk, Correspondence Department, Calcutta General Post Office	...	...	400	...	...	...	Presidency Postmaster, Calcutta.
84	Raja Gopal Pillai Shroff	...	...	500	...	...	...	Presidency Postmaster, Madras.
85	C. Rathna Sabapathy Pillai, Assistant Treasurer, Madras General Post Office	...	...	4,000	...	...	...	Ditto ditto.
86	Kali Charan Das, Sub-Postmaster, Nator . .	...	...	100	...	...	...	Deputy Postmaster General, Eastern Bengal.
87	Revati Kant Talukdar, Treasurer, Dacca Post Office	2,000	3,500	5,000	5,500	4,000	...	Ditto ditto.
88	Jesaram, Branch Postmaster, Musakhel . . .	...	500	...	...	...	...	Deputy Postmaster General, Sind.
	TOTAL .	1,72,500	3,33,000	25,50,200	6,500	67,700	4,07,500	

A. H. ANTHONY,
Comptroller, Post Office.

OFFICE OF THE COMPTROLLER, POST OFFICE,
Calcutta, 7th March 1906.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 1ST TO 7TH MARCH 1906.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New Rupees and small coins delivered to Treasuries and Currency Department.	New Rupees made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	51	...	...	51	11	...	11	...	13	66*	3	82	...	...	...
Bombay	74	1	...	75	33	...	33	7	66	35†	4	112	...	...	...

* Exclusive of 72 of purchased silver brought on the Mint premises but not yet received and inclusive of 9 of perfect rupees ready for delivery.
† Ditto of 21 of ditto ditto ditto.

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 14th March 1906.

THE HONOURABLE THE CHIEF COMMISSIONER OF AJMER-MERWARA.

NOTIFICATIONS.

Dated A. G. G.'s Camp, Rajputana, the 9th March, 1906.

No. 250—313-A.—The Hon'ble the Chief Commissioner of Ajmer-Merwara is pleased to direct that the following rule shall be substituted for Rule 2 of the Rules published in Notification No. 95—313-A., dated the 7th February 1895.

2. No other description of paper shall be used for plaints, appeals, applications, petitions, copies of judicial documents and for all other documents (whether written in English or theVernacular) which may be filed in the Courts of Ajmer-Merwara.

Abu, the 10th March 1906.

No. 253.—In exercise of the powers conferred by section 185-A (1) of the Code of Civil Procedure (Act XIV of 1882), the Hon'ble the Chief Commissioner is pleased to direct that in all Civil cases in which an appeal is allowed, and which are tried by Pandit Brij Jiwan Lal, Extra Assistant Commissioner, 3rd grade, Kekri, and Subordinate Judge, 1st class, the evidence of each witness shall be taken down by that officer with his own hand in the English language only.

No. 254.—In exercise of the powers conferred on him by section 12 of the Code of Criminal Procedure (Act V of 1898), the Hon'ble the Chief Commissioner of Ajmer-Merwara is pleased to invest Munshi Shankar Lal, with effect from the date of assuming charge of the office of Tahsildar of Ajmer, with the ordinary powers of a Magistrate of the 2nd class to be exercised within the revenue district of Ajmer.

No. 255.—In exercise of the powers conferred on him by section 357 of the Code of Criminal Procedure (Act V of 1898, the Hon'ble the Chief Commissioner of Ajmer-Merwara is pleased to direct that in criminal cases of the class referred to in section 356 of the said Code tried by Munshi Shanker Lal, Tahsildar and Magistrate, 2nd class, Ajmer, the evidence of each wirness shall be taken down by that officer in the English language only.

No. 256.—In exercise of the powers conferred on him by section 357 of the Code of Criminal Procedure (Act V of 1898), the Hon'ble the Chief Commissioner of Ajmer-Merwara is pleased to direct that in criminal cases of the class referred to in section 356 of the said Code tried by Munshi Bhagwati Lal, Tahsildar and Magistrate, 2nd class, Beawar, the evidence of each witness shall be taken down by that officer in the English language only.

No. 257.—In exercise of the powers conferred on him by section 12 of the Code of Criminal Procedure (Act V of 1898), the Hon'ble the Chief Commissioner of Ajmer-Merwara is pleased to invest Munshi Maharaj Swarup with effect from the date of assuming charge of the office of Tahsildar of Todgarh, with the ordinary powers of a Magistrate of the 2nd class to be exercised within the revenue district of Merwara.

No. 258.—In exercise of the powers conferred on him by section 357 of the Code of Criminal Procedure (Act V of 1898), the Hon'ble the Chief Commissioner of Ajmer-Merwara is pleased to direct that in Criminal cases of the class referred to in section 356 of the said Code tried by Munshi Maharaj Swarup, Tahsildar and Magistrate, 2nd class, Todgarh, the evidence of each witness shall be taken down by that officer in the English language only.

By Order,

C. C. WATSON,

First Assistant to the Hon'ble the Agent to the Governor-General, Rajputana, and Chief Commissioner, Ajmer-Merwara.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 5th March 1906.

No. 753.—Under the provisions of paragraph 53, Army Regulations, India, Volume IX,

Second-Lieutenant H. T. Holland, Baluchistan Volunteer Rifle Corps, is granted leave to England on medical certificate for 12 months, with effect from the 1st March 1906 or from date of availing himself of it.

By order,

R. A. YULE, Lieutenant,
Second Assistant.

The 9th March 1906.

No. 809.—An examination in the Pashtu language by the Higher Standard will be held at Quetta on Monday, the 2nd April 1906 and the following day.

By order,

DENYS DES. BRAY,
First Assistant.

THE HONOURABLE THE RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 6th March 1906.

No. 9.—Second-Lieutenant Douglas Brereton Langford is transferred to the Supernumerary List, with effect from the 19th February 1906.

By order,

PIERCE MOORE,
First Assistant Resident.

RESIDENT AT BARODA.

NOTIFICATION.

Baroda, dated 8th March 1906.

No. 3745.—In exercise of the powers conferred by section 27 of the Bombay Abkari Act, 1878 (Bombay V of 1878), as amended by Bombay Act of 1901, and in modification of Notification No. 4655, dated the 30th March 1904, the Resident at Baroda is pleased to direct that on and after the 1st April 1906 a duty of five rupees (R5) per seer shall be levied on all ganja permitted to be imported into the Cantonment of Baroda, instead of R4, the rate specified in the said Notification, No. 4655, dated 30th March 1904.

M. G. MEADE, Lieut.-Colonel,
Resident at Baroda.

OUDH AND ROHILKHAND RAILWAY.

NOTIFICATION.

Lucknow, the 7th March 1906.

No. 2.—Mr. C. S. Rennick, Executive Engineer (Allahabad-Jaunpur Railway Construction Works) Oudh and Rohilkhand Railway, is granted combined leave for six months, with effect from 12th April 1906, that is, privilege leave for three months and special leave for three months in continuation thereof under Articles 233, 260 and 316, Civil Service Regulations.

E. F. JACOB,
Manager, Oudh and Rohilkhand Railway.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 9th March 1906.

No. 9.—Captain C. F. Anderson, R.E., Executive Engineer, 3rd grade, temporary rank, has been granted by His Majesty's Secretary of State for India, combined leave for one year, *viz.*, privilege leave for 1 month and 18 days and furlough for the remaining period, with effect from the date he completed his course of instruction at Chatham.

ERRATUM.

The number of the notification regarding the grant of leave to Mr. C. J. Cole, Officiating Deputy Engineer-in-Chief, North-Western Railway (printed on page 261 of Part II of the last week's Gazette) should be "8", and not "7".

S. FINNEY,
Manager, North-Western Railway.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Dated 9th March 1906.

No. 181.—The following appointment has, as a temporary measure, been sanctioned in the Superior Establishment of the Indo-European Telegraph Department in consequence of Mr. T. F. Tebbutt, officiating Engineer and Electrician, Persian Gulf Section, absent on combined leave:—

Name.	From	To	With effect from	Remarks.
R. C. Campbell .	Director, class I, officiating rank.	Director, class I, officiating rank and Engineer and Electrician, class II, officiating rank.	14th September 1905.	Sanctioned by the Under Secretary of State for India in Minute, dated 8th February 1906.

G. C. WOLFE,
Examiner of Telegraph Accounts.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 12th March 1906.

No. 8.—The services of No. 943, 2nd class Hospital Assistant Saiyid Abdul Basit of the Indian Subordinate Medical Department, Bengal, are placed at the disposal of the Superintendent of the X-Ray Institute at Dehra Dun, with effect from the 8th October 1904.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 14th March 1906.

No. 70.—Captain E. B. Peacock, 31st Punjabis, Assistant Military Accountant, 1st class, is granted combined leave out of India, (p. a.) for eight months, the first 90 days being privilege leave and the remaining period leave under the leave rules of 1886 for the Indian Army.—Pension service 14th year, commenced 28th January 1906.

No. 71.—Sub-conductor W. W. Laskey, Deputy Examiner 2nd grade, Military Accounts Department, is granted leave in and out of India for seven months on private affairs, under the leave rules of 1889.

The 15th March 1906.

No. 72.—Captain J. H. Hudson, I. A., Military Accountant, 4th class, is granted combined leave out of India, (p. a.) for 8 months, the first 90 days being privilege leave and the remaining period leave under the leave rules of 1886 for the Indian Army.—Pension service 16th year, commenced 4th March 1906.

H. F. S. RAMSDEN, Colonel,
Officiating Accountant General Military Department.

REPORT OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 10th Royal Hussars, dated at Mhow, this 10th day of March 1906.

Number, Rank, and Name—No. 5571, Private John Chambers.
Age - 39 years.
Height—5 feet 6¾ inches.
Colour of—Complexion fresh; hair brown; eyes brown.
Trade—Groom.
Date of Enlistment—3rd August 1892.
Place of Enlistment—Kingston-on-Thames.
Parish and County in which born—Farnborough, Aldershot, Hants.
Date of desertion or absence—5th March 1906.
Place of desertion or absence—Mhow.
Marks—Scar on stomach.
Under 14 years' service.

C. W. H. CRICHTON, Captain,
Commanding 10th Royal Hussars.

Report of a Deserter or Absentee without leave from the 1st Battalion, South Wales Borderers, dated at Karachi, this 9th day of March 1906.

Number, Rank, and Name—No. 7849, Private Frank Read.
Age—25 years 8 months.
Height—5 feet 5½ inches.
Colour of—Complexion dark; hair dark brown, eyes brown
Trade—Collier.
Place of Enlistment—Pontypool, Monmouthshire.
Parish and County in which born—Christ Church, Swansea, Glamorgan.
Date of desertion or absence—5th March 1906.
Place of desertion or absence—Karachi.
Marks—Scar left clavicle, scar above right breast; scar left forearm. Dressed in uniform.
Under four years' service.

F. C. K. HUNTER, Lieut.-Colonel,
Commanding 1st Battalion, South Wales Borderers.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 15th March 1906.

No. 739-*Ap*.—The following appointments are made with effect from the 17th April 1906, the date on which Mr. G. Prime, Postmaster, Hyderabad (D) retires :—

Mr. E. J. Palman, postmaster, Tuticorin, to be postmaster, Hyderabad (D) ;

Mr. M. Krishnasawmy Naidu, postmaster, Trichinopoly, to be postmaster, Tuticorin.

No. 745-*Ap*.—The following acting appointments are made, with effect from the dates noted against each during the absence of Mr. W. J. O'Grady, superintendent of post offices, 2nd grade, on deputation to act as Assistant Director General of the Post Office of India or until further orders :—

Mr. H. L. Duncan, superintendent of post offices, 3rd grade, to act in the 2nd grade, with effect from the 16th October 1905.

Babu Ramani Mohan Ghosh, B. L., superintendent of post offices, 4th grade, to act, in the 3rd grade, with effect from the 1st January 1906.

Babu Nani Gopal Banerjee, B. A., superintendent of post offices, 5th grade, to act in the 4th grade, with effect from the 1st January 1906.

This supersedes this office Notification No. 1715-Ap., dated the 8th December 1905.

A. U. FANSHAWE,
Director-General of the Post Office of India.

HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 9th March 1906.

No. 43.—The Hon'ble the Chief Commissioner, North-West Frontier Province, is pleased to direct that, in consequence of their misconduct, the inhabitants of the village of Kakki in the Bannu District, shall be charged for a period of one year with the cost of maintaining additional Police as follows:—

No.	Rank.	Grade.	Pay of grade.	Monthly cost.	Annual cost.
			R a. p.	R a. p.	R a. p.
1	Head Constable .	2nd . .	17 8 0	17 8 0	210 0 0
8	Constables . .	1st . .	9 0 0	72 0 0	864 0 0
				Salary . . .	1,074 0 0
				Clothing . .	90 0 0
				Contingencies . .	116 6 4
				Pensionary charges .	89 8 0
				Hutting . .	400 0 0
				TOTAL .	1,769 14 4

By order, etc.,

F. H. HUMPHRYS,
Assistant Secretary to the Chief Commissioner,
North-West Frontier Province.

LEAVE.

The 9th March 1906.

No. 44—Mr. A. V. Munro, Deputy Conservator of Forests, is granted six weeks privilege leave under the provisions of Article 260 of the Civil Service Regulations, with effect from the 18th February 1906, or such subsequent date as he may avail himself of it.

By order, etc.,

F. W. JOHNSTON,
Secretary to the Chief Commissioner,
North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Peshawar, the 6th March 1906.

No. 120.—Whereas it appears to the Hon'ble the Agent to the Governor-General and Chief Commissioner, North-West Frontier Province, that land is required by

Government for a public purpose, namely, for a Rifle Range for the 2nd Battalion, 6th Gurkhas at Abbottabad.

It is hereby declared that the undermentioned land is required for the said purpose :—

Specification of land.

District.	Pargana.	Mauza.	Area in acres.	Direction.	Boundaries.	Place where the plans may be inspected.
			Ac. Rd. P.			
Hazara .	Abbottabad	Basi Maira Rakar Kalsi.	53 3 38	North and south.	North and West—Village lands. South—Cantonment land. East—Land occupied by 6th Gurkha and M. B. Lines.	Office of Assistant Commanding Royal Engineer, Abbottabad.

This declaration is made under the provision of section 6, Act I of 1894, and under section 7 of the said Act, the Deputy Commissioner, Hazara, is hereby directed to take order for the acquisition of the land specified above.

J. E. DICKIE, Colonel, R.E.,
Secretary to the Hon'ble the Agent to the Governor-General and
Chief Commissioner, N.-W. Frontier Province,
P. W. Department.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

MORTUARY RETURN FOR THE MONTH OF JANUARY 1906.

Deaths registered from different causes in each district of the North-West Frontier Province during the month of January 1906.

Number.	Districts.	Population according to the Census of 1901.	Births.	Deaths.	Birth-rate *per mille* per annum.	Death-rate *per mille* per annum.	Cause of Deaths. Cholera.			Small-pox. Children under one year.		One to under ten years.		Ten and over ten years.		Total of small-pox.	Plague.			Fever.			Dysentery and Diarrhœa.			Respiratory Disease.			Injuries. Suicide.			Wounding.			Accidents.			Snake-bite and killed by wild beasts.			All other Causes.			Total Deaths from all Causes.		
							Males.	Females.	Total.	Males.	Females.	Males.	Females.	Males.	Females.		Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47
1	Hazára	555,919	1,8[illegible]2	1,240	39	26	...	...	...	...	1	3	8	...	2	14	...	...	...	411	409	820	...	3	3	14	17	31	1	...	1	...	...	..	4	2	6	...	...	...	177	188	365	610	630	1,240
2	Peshâwar	753,437	2,410	1,843	38	29	...	...	...	9	7	35	26	1	1	79	...	...	..	769	721	1,490	5	2	7	27	28	55	...	...	..	3	1	4	6	2	8	...	...	...	108	92	200	963	880	1,843
3	Kohát	205,195	829	587	51	34	...	...	...	..	...	...	1	...	...	1	..	...	...	282	229	511	...	1	1	4	2	6	..	...	...	1	...	1	1	1	2	...	...	...	39	26	65	327	260	587
4	Bannu	227,264	840	521	44	27	...	...	...	...	...	...	...	...	...	...	..	...	...	170	182	552	9	4	13	3	7	10	...	...	...	...	...	..	3	...	3	1	...	1	76	66	142	262	259	521
5	Dera Ismail Khan.	248,92[illegible]	1,018	801	49	38	...	...	..	...	...	3	2	1	..	6	...	...	...	327	265	592	11	12	23	16	17	33	...	...	..	1	...	1	1	3	4	...	...	...	78	64	142	438	363	801
	TOTAL	1,990,744	7,059	4,992	42	30	...	...	...	9	8	41	37	2	3	100	...	...	...	1,959	1,806	3,765	25	22	47	64	71	135	1	...	1	5	1	6	15	8	23	1	...	1	478	436	914	2,600	2,392	4,992
	Total in previous month	...	6,875	5,838	41	35	.	...	...	15	10	26	46	4	3	104	...	...	...	2,345	2,159	4,504	31	20	51	83	81	164	...	...	...	13	2	15	26	9	35	...	1	1	549	415	964	3,092	2,746	5,838
	Total in same month of past year	...	5,800	4,454	34	26	...	...	...	11	7	18	33	3	9	81	...	...	...	1,925	1,645	3,570	17	9	26	29	22	51	...	1	1	3	3	6	12	6	18	1	...	1	373	327	700	2,392	2,062	4,454

Remarks by the Administrative Medical Officer, North-West Frontier Province.

Seven thousand and fifty-nine births were registered in the Province during the month of January 1906, giving a birth-rate of 42 *per mille* of population. Of the total number of births, 3,859 were boys and 3,200 girls.

The total number of deaths registered from all causes in the Province during the month of January 1906 was 4,992 against 5,838 in the previous month and 4,454 in the corresponding month of the past year, giving an annual death-rate of 30, 35 and 26 *per mille* of population per annum, respectively.

There was not a single death registered under the head of cholera. From small-pox 100 deaths were registered against 104 in the previous month and 81 in the corresponding month of the past year.

There was not a single death registered from plague.

From fevers 3,765 deaths were registered against 4,504 in the previous month and 3,570 in the corresponding month of the last year; dysentery and diarrhœa 47 against 51; respiratory disease 135 against 164; suicide 1 against *nil*; wounding 6 against 15; accidents 23 against 35; snake-bite and killed by wild beasts 1 against 1; and from all other causes 914 against 964 in the past month and 700 in the corresponding month of the last year.

Peshâwar, the 7th March 1906.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, N.-W. F. Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Statement showing the number of Births registered according to classes in the Districts of the North-West Frontier Province during the month of January 1906.

1	2	3			4			5			6			7			8	9
Number.	Districts.	CHRISTIANS.			HINDUS.			MAHOMEDANS.			OTHER CLASSES.			TOTAL.			Birth-rate *per mille* per annum.	Number.
		Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	Hazára	...	...	...	37	19	56	942	846	1,788	2	6	8	981	871	1,852	39	1
2	Peshâwar	...	...	...	40	25	65	1,352	1,025	2,377	10	8	18	1,402	1,058	2,460	38	2
3	Kohat	...	...	...	10	3	13	466	410	876	...	...	...	476	413	889	51	3
4	Bannu	...	...	...	44	55	99	380	358	738	2	1	3	426	414	840	44	4
5	Dera Ismail Khan	...	...	...	110	59	169	464	385	849	...	...	...	574	444	1,018	48	5
	TOTAL	...	...	...	241	161	402	3,604	3,024	6,628	14	15	29	3,859	3,200	7,059	42	

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Peshâwar, the 7th March 1906.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 12th March 1906.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th March 1906.

	Total amount of notes in circulation.			RESERVE.											Remarks
				Coin and Bullion.								Securities (purchase price).			
				In India.				In England.		In Transit between India and England.					
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.†	Other Silver Bullion (Ingot Reserve).	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.	Total.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R		R	R	R	R (a)	R (b)	R	
Calcutta	1,33,87,980	16,91,12,270	18,25,00,250	1,95,55,129	*2,63,69,324	9[illegible],03,873	...	10,56,75,006	...	...	80,07,000	9,99,99,946	2,00,00,000	28,93,00,278	(a) Nominal value—R10,20,81,500
Allahabad	...	2,08,58,730	2,08,58,730	60,56,320	45,50,295	...	...	...	...	...	...	...	...	1,06,06,615	(b) " " R2,13,54,697
Lahore	...	2,96,05,995	2,96,05,995	70,13,941	56,63,002	...	...	...	...	...	...	...	...	1,26,76,943	
Bombay	1,63,65,850	9,22,66,730	10,86,32,580	2,86,19,993	2,63,09,054	45,21,932	...	...	...	...	1,41,75,000	...	...	7,36,26,019	
Karachi	...	1,23,70,435	1,23,70,435	38,25,420	4,72,505	...	...	...	...	...	...	...	...	42,93,925	
Madras	61,64,000	4,46,73,220	5,08,37,220	81,41,890	33,09,420	...	...	...	...	...	...	...	...	1,14,51,310	
Calicut	...	11,80,910	11,80,910	6,02,575	49,935	...	...	...	...	...	...	...	...	6,52,510	
Rangoon	...	2,20,56,065	2,20,56,065	2,04,91,360	23,74,665	...	...	...	...	...	...	...	...	2,28,66,025	
	3,59,17,830	39,21,25,255	42,80,43,085	9,43,06,628	6,90,90,240	1,42,15,805	...	10,56,75,006	...	...	2,21,82,000	9,99,99,946	2,00,00,000	42,54,78,625	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			26,34,460	*Deduct*—Amount due on B.Ls drawn by one circle on another										70,000	
Total Circulation R			42,54,08,625									Total Reserve R		42,54,08,625	

* There was no transfer of Gold between the Paper Currency Reserve and the Gold Reserve Fund during the week ending 7th March 1906.

† In addition to amounts shown in columns 6 and 11 about 170 lakhs of tolas of silver have been purchased from treasury funds for immediate coinage into rupees.

A. F. COX.

Head Commissioner of Paper Currency.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 16th March 1906.

Abstract of the accounts of the Department of Issue of Paper Currency on the 15th March 1906.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.											REMARKS.
				COIN AND BULLION.								SECURITIES (PURCHASE PRICE).		TOTAL.	
				In India.				In England.		In Transit between India and England.					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.†	Other Silver Bullion (Ingot Reserve).	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R	R (b)	R	(a) Nominal value—R 10,20,81,500
Calcutta	1,04,60,000	17,39,32,090	18,43,92,090	2,21,82,893	*2,61,76,282	73,16,321	..	10,56,75,006	...	...	1,39,17,000	9,99,99,946	2,00,00,000	29,52,67,448	(b) " " R 2,13,54,697
Allahabad	...	2,14,20,570	2,14,20,570	75,28,065	42,54,915		...	...	...	...	...	...	...	1,17,82,980	
Lahore	...	3,06,57,900	3,06,57,900	76,41,638	53,02,680	..	...	...	...	...	..	...	...	1,29,44,318	
Bombay	1,89,80,730	9,41,76,705	11,31,57,435	3,43,71,520	2,63,42,679	80,57,757	...	...	...	..	81,65,75	...	...	7,69,38,709	
Karachi	...	1,22,48,090	1,22,48,090	36,85,965	4,51,020	...	...	...	...	...	...	...	..	41,36,985	
Madras	44,86,785	4,56,31,445	5,01,18,230	65,97,985	32,35,755	...	...	...	...		..	...	...	98,33,740	
Calicut	.	13,86,445	13,56,445	6,32,095	43,500	.	...	...	...	...	...	...	...	6,75,595	
Rangoon	...	2,23,26,455	2,23,26,455	2,01,63,320	21,48,900	...	...	...	...	...	...	...	...	2,23,12,220	
	3,39,27,515	40,17,80,600	43,57,08,115	10,28,03,481	6,79,55,731	1,53,74,078	...	10,56,75,006	...	...	2,20,83,753	9,99,99,946	2,00,00,000	43,38,91,995	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			18,16,120	*Deduct*—Amount due on Bills drawn by one circle on another										*Nil.*	
TOTAL CIRCULATION R			43,38,91,995									TOTAL RESERVE R		43,38,91,995	

* There was no transfer of Gold between the Paper Currency Reserve and the Gold Reserve Fund during the week ending 15th March 1906.

† In addition to amounts shown in columns 6 and 11 about 85 lakhs of tolas of silver have been purchased from treasury funds for immediate coinage into rupees.

A. F. COX,
Head Commissioner of Paper Currency.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 14th March 1906.

No. 104.—Offices reported opened and closed during the week ending 10th March 1906:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Adamkok . . .	Punjab and North-West Frontier Province.	7th March .	Closed.
Bamra	Bengal	5th March .	Opened.
Gatonga . . .	Assam	4th March .	Closed.
Halem	Assam	6th March .	Opened.
Kamarbandha . .	Assam	4th March .	Ditto.
Moabund . . .	Assam	4th March .	Closed.
Panagudi . . .	Madras	26th February .	Opened.
	Railway Telegraph Offices.		
Kokrajhor . . .	Eastern Bengal State Railway . .	15th February .	Opened.
Manas . . .	Ditto	15th February .	Ditto.

A. L. H. PALMER,
Offg. Director, Traffic Branch.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 13th March 1906.

No. 147.—The following promotions are made with effect from the 27th February 1906, *vice* Mr. S. F. Norman promoted to Extra Assistant Superintendent, 1st grade:—

Mr. G. P. Tate, Extra Assistant Superintendent, 3rd grade, to be Extra Assistant Superintendent, 2nd grade.

Mr. N. Bedford, Extra Assistant Superintendent, 4th grade, to be Extra Assistant Superintendent, 3rd grade.

Mr. H. G. Shaw, Extra Assistant Superintendent, 5th grade, to be Extra Assistant Superintenhent, 4th grade.

Babu Amar Sing, Extra Assistant Superintendent, 6th grade, to be Extra Assistant Superintendent, 5th grade.

Babu Dhani Ram, Officiating Extra Assistant Superintendent, 6th grade, is confirmed in that grade.

Mr. B. M. Berrill, Sub-Assistant Superintendent, 1st grade, to officiate as Extra Assistant Superintendent, 6th grade.

Mr. C. West, Sub-Assistant Superintendent, 2nd grade, to be Sub-Assistant Superintendent, 1st grade.

Mr. L. B. Fitz-Gibbon, Sub-Assistant Superintendent, 3rd grade, to be Sub-Assistant Superintendent, 2nd grade.

No. 148.—The following promotions are made with effect from the 27th February 1906, *vice* Mr. L. F. Berkeley promoted to Extra Assistant Superintendent, 1st grade:—

Mr. J. M. Kennedy, Extra Assistant Superintendent, 3rd grade, to be Extra Assistant Superintendent, 2nd grade.

Mr. B. R. Hughes, Extra Assistant Superintendent, 4th grade, to be Extra Assistant Superintendent, 3rd grade.

Mr. F. P. Walsh, Extra Assistant Superintendent, 5th grade, to be Extra Assistant Superintendent, 4th grade.

Mr. J. H. S. Wilson, Extra Assistant Superintendent, 6th grade, to be Extra Assistant Superintendent, 5th grade.

Mr. W. G. Jarbo, Officiating Extra Assistant Superintendent, 6th grade, to be Extra Assistant Superintendent, 6th grade, sub. *pro tem.*

Babu Pramadaranjan Roy, Sub-Assistant Superintendent, 1st grade, to officiate as Extra Assistant Superintendent, 6th grade.

Mr. F. W. Marten, Sub-Assistant Supeirntendent, 2nd grade, to be Sub-Assistant Superintendent, 1st grade.

Mr. D. H. Luxa, Sub-Assistant Superintendent, 3rd grade, to be Sub-Assistant Superintendent, 2nd grade.

F. B. LONGE, Colonel R. E.,
Surveyor General of India.

The 16th March 1906.

No. 149.—An examination for admission to the Provincial Service of the Survey of India will commence on the 27th August next at the following centres.

Calcutta, Dehra Dún, Simla, Bangalore, Mussooree, Poona and Maymyo:—

The number of vacancies offered for this year's examination will probably be 12, of which 3 will probably be for native candidates.

Applications for rules (a copy of which is printed below) should be addressed to the Assistant Surveyor General in charge Surveyor General's Office, 13, Wood Street, Calcutta.

No application to appear as a candidate for the examination will be entertained after the 30th June 1906.

S. P. B. RANNY TAILYUM, Bt. Lieut.-Col., R. E.,
For Surveyor General of India.

SURVEY OF INDIA.

(*Vide* R. & A. Department No. $\frac{53}{157-2}$, dated the 4th January 1901.)

MEMO. OF INSTRUCTIONS FOR APPLICANTS FOR THE PROVINCIAL SERVICE OF THE SURVEY OF INDIA.

1st.—Every candidate for the Survey of India must forward his application in writing to the Surveyor-General, accompanied by such certificates as to *age* (Baptismal Certificate required in case of European and Eurasian candidates) *moral character, education, soundness of health*, and *good eye sight* as will clearly establish his suitability for employment. The application must further be accompanied by *specimens of Plan and Free-hand drawing.** The candidate's name having been registered, he will be informed of the time and place of examination, when decided on. The examination papers will be issued from the Trigonometrical Branch Office in Dehra Dun.

2nd.—No application can be entertained from any individual whose age at the date of the completion of the examination will be under 18 or above 22 years except in the case of Natives whose maximum age is fixed at 24 years. The Surveyor General, however, has the power to extend the age limits to 30 years in the case of those candidates who are at the time in pensionable service in the subordinate grades of the Survey of India. No person who is married or is likely to be soon married will be admitted unless of pure Asiatic origin. Candidates, if of European parentage, must be Statutory Natives of India and have at least passed the High School Pass examination or First Arts examination at an Indian University having qualified in Algebra as one of the subjects, and if Natives the F. A. Pass examination.

3rd.—Candidates must be prepared to undergo the examination detailed below, which will give them entrance to the Training School at Dehra; no candidate will be considered to have qualified unless he gets 50 per cent. of the marks in Mathematics and 30 per cent. of the total marks in drawing.

4th.—Examinations will be held in August as a rule. The most suitable of the candidates who qualify will be selected.

5th.—When under examination for the Department, the candidate must sign the Bond printed on the reverse of this paper.

6th.—The selected candidates will enter the Department, as Probationary Sub-Assistant Superintendents, 3rd grade, on a salary of R120 *per mensem*, and they must pass out of the Training School within a maximum limit of two years. They will not be confirmed in their appointments until they have served at least one year in a field party and have been well reported on.

7th.—As Surveyors are liable to much exposure and to work in trying climates, the medical certificate should particularly specify that the candidate is of good physique and is likely to stand hard work, such as riding and walking long distances. The medical certificate should be in the form as given overleaf, signed by a Medical officer in Government employ not lower in rank than Lieutenant. During his course at the Training School should he prove to be, in the opinion of the Superintendent, Trigonometrical Surveys, physically unfitted for the Department, that officer may demand a further certificate of fitness.

ABSTRACT OF EXAMINATION FOR THE PROVINCIAL SERVICE OF THE SURVEY OF INDIA.

CANDIDATE.				MATHEMATICS.				DRAWING.					
NAME.	AGE.												
	Years.	Months.	Days.	Algebra up to and including the Binomial Theorem.	Geometry First Four and Sixth Books of Euclid with Problems.	Plane Trigonometry, Mensuration and Logarithms.	TOTAL.	Free-hand from copies.	Map drawing.	Geometrical.†	TOTAL.	GRAND TOTAL.	† Drawing plane geometrical figures with compass and rule, and the construction of scales of all kinds, including diagonal scales.
Maximum marks				300	350	350	1,000	50	50	100	200	1,200	
Marks gained by Candidate . .													
SURVEYOR GENERAL'S OFFICE, ————190				*Report by Examiner.*				*Orders by Surveyor General.*					

* Applications with necessary certificates in original and specimens of drawing (which should not be larger than foolscap size) should reach the Surveyor General's Office by the 30th June, after which date no applications will be entertained for that year's examination.

SCALE OF SALARIES SANCTIONED BY GOVERNMENT FOR THE PROVINCIAL SERVICE OF THE SURVEY OF INDIA.

	Per mensem. R
* Extra-Deputy Superintendent, 1st grade	800
* Ditto ditto 2nd "	650
* Extra-Assistant Superintendent, 1st "	550
Ditto ditto 2nd "	500
Ditto ditto 3rd "	450
Ditto ditto 4th "	400
Ditto ditto 5th "	350
Ditto ditto 6th "	300
Sub-Assistant Superintendent, 1st grade, R200, rising by five annual increments to	250
Sub-Assistant Superintendent, 2nd grade, R160, rising by five annual increments to	200
Sub-Assistant Superintendent, 3rd grade, and probationer, R120, rising by five annual increments to	160

Travelling and other allowances in accordance with the rules laid down in Civil Service Regulations.

Sub-Assistant Superintendents whose pay is less than R200 will be considered to forfeit their appointments on marrying, unless they possess, or acquire by their marriage sufficient means to raise their income to R200 per mensem, exclusive of local and travelling allowances.

*Promotion to these three grades will be made by selection only.

AGREEMENT of ________

Candidate for appointment as a Probationary Sub-Assistant Superintendent in the Survey of India.

I ________ do hereby agree that I will not demand my discharge for three years from the date of joining the Survey of India, and never during the Field Season. I further agree to serve in any part of India or Burma to which I may be sent.

If against the tenor of this agreement, my discharge should at any time be insisted on, I do hereby agree to repay to the Government a sum equal to one-half of the whole amount which I may have actually received in the shape of salary or allowance of any kind.

Place ________ }
Date ________ } Signature ________

Witness to signature { ________ / ________

MEDICAL CERTIFICATE.*

I do hereby certify that I have examined ________, a candidate for employment in the Survey of India, and cannot discover that he has any disease, constitutional affection, or bodily infirmity, except ________

I do not consider this a disqualification for employment in the Survey of India. His age is, according to his own statement, ____ years, and by appearance about ____ years. He is of ____ physique ____ to stand hard work such as riding or walking long marches, and his eye-sight is ________

________ } ________ *Surgeon.*
________ 190 . } ________

* To be submitted on first application and again in the case of successful candidates before appointment to the Department.

F. B. LONGE, Colonel, R. E.,
Surveyor General of India.

HIGH COURT—ORIGINAL SIDE.

It is ordered that the following Rules be read and passed as Rules and Orders of the High Court of Judicature at Fort William in Bengal to take effect from the 20th day of March 1906.

It is ordered—

that Rule 16 be repealed and that the following Rule be substituted therefor:—

"Rule 16.—When office copies of depositions of witnesses examined in any suit or proceeding before the Court or a Judge are required for the purposes of an appeal a fair copy of every such deposition shall be settled by the officer by whom the same may have been taken down and all office copies shall be made from the fair copy so settled."

that Rule 530, Belchambers' Rules and Orders, be amended by adding thereto after the words " shall be done by the Registrar" the words " or by the Master."

FRANCIS W. MACLEAN.
CHUNDER M. GHOSE.
R. F. RAMPINI.
S. G. SALE.
R. HARINGTON.
J. PRATT.
C. W. M. BRETT.
H. L. STEPHEN.
FRANK BODILLY.
SARADA CHARAN MITRA.
B. G. GEIDT.
F. E. PARGITER.
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The Mercantile Mission Branch, Calicut.*
Mr. H. Dowman (late Extra Assistant Superintendent, Survey of India), Allahabad.*
Mr. H. Liddell, Printer, etc, 7, South Road, Allahabad.*

* Agents for sale of the Legislative Department publications.

NOTICE.—Books and Acts required for private use only can be purchased. Applications should be accompanied by a remittance, unless it is wished that the books should be sent by value-payable post, in which case, besides the ordinary postage, an additional charge is made for registration and commission.

Books and Acts required for the public service should be obtained through Local Governments to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agents of the particular Government under whose orders they were originally issued.

The amounts within parentheses are for packing and postage.

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

Table showing effect of legislation in the Governor General's Council during 1905. 3*p*. (1*a*.)

List of General rules and orders under Statutes and General Acts in force in British India corrected up to 30th June 1905. R1 8*a*. or 2*s*. 3*d*. (2*a*. 6*p*.)

The Transfer of Property Act, 1882 (IV of 1882) as modified up to the 1st December 1905. As. 15 (2*a*.)

*List No. 1 of 1905, dated 31st December 1905, of Addenda et Corrigenda under Statutes and General Acts in force in British India, edition 1905.

HOME DEPARTMENT.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India—Serum-Therapy of Plague in India; Reports by Mr. W. M. Hafekine, C.I.E., and various officers of the Plague Research Laboratory, Bombay. Edited with an introduction by Lieutenant-Colonel W. B. Bannerman, M.D., B.Sc., F.R.S.E., I.M.S. New series, No. 20. Super Royal 4-to. Board. 14*a*. or 1*s*. 4*d*. (3*a*.)

List of the more important Libraries in India. Foolscap. Stitched. 8*a.* or 9*d.* (1*a.*)
Memorandum on the Age Tables and Rates of Mortality of the Indian Census, 1901. By G. F. Hardy, Esq. Foolscap. Board. 12*a.* or 1*s.* 2*d.* (3*a.*)
Quarterly List of Officers in the Departments of the Government of India. January to March 1906. Foolscap. Paper cover. 4*a.* or 5*d.* (1*a.*)
Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on the Standardisation of Anti-Typhoid Vaccine. By Captain G. Lamb, M.D., I.M.S., and Captain W. C. B. Forster, M.B., D. P. H., I.M.S. New series, No. 21. Super Royal 4-to Board. 6*a.* or 7*d.* (3*a.*)
***Report on Epidemic Cerebro-Spinal Meningitis in India. By Captain C. J. Robertson-Milne, M.B., I.M.S.** Royal 8vo. Board. R1 or 1*s.* 6*d.* (2*a.* 6*p.*)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Report of the Indian Survey Committee, 1904.—Part I—The Report. Foolscap. Board. R2 or 3*s.* (5*a.*) Part II—Appendices. R4 8*a.* or 6*s.* 9*d.* (6*a.*) Complete R6 8*a.* or 9*s.* 9*d.* (11*a.*)
Progress Report of the Imperial Forest School, Dehra Dun, for 1904-1905. Foolscap. Paper cover. As. 10 or 1*s.* 2*d.* (1*a.* 6*p.*)

FOREIGN DEPARTMENT.

Report on the Administration of the Civil and Military Station of Bangalore for the year 1904-05. Foolscap. Limp cover. As. 8 or 9*d.* (2*a.*)
Administration Report of the Baluchistan Agency for 1904-1905. Selection No. CCCCXXI. Foolscap. Board. R4 or 6*s.* (5*a.*)
Summary of remarks on the Kharif crops of the North-West Frontier Province for 1905. Foolscap. Paper cover. As. 4 or 4*d.* (1*a.*)

FINANCE DEPARTMENT.

Statistics Compiled from the Finance and Revenue Accounts of the Government of India. Receipts and disbursements of Home and Indian Accounts. From 1st April 1896 to 31st March 1904. Foolscap. Board. R2 or 3*s.* (10*a.*)
***List of Officers appointed by the Government of India in the Finance Department, corrected to January 1906.** Royal 8vo. Paper cover. 4*a.* or 5*d.* (1*a.*)

COMMERCE AND INDUSTRY.

Variations in India Price Levels since 1861 expressed in Index numbers. Foolscap Board. As. 12 or 1*s.* (3*a.*)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Accounts of the Trade carried by rail and river in India in the official year 1904-05 and the four preceding years, 17th issue. Foolscap. Board. R1 or 1*s.* 4*d.* (6*a.*)
Statistics of Cotton Spinning and Weaving in the Indian Mills in October-November 1905. Royal 8vo. Stitched. 2*a.* or 2*d.* (1*a.* each.)
Sea-borne Trade and Navigation of British India for November-December 1905. No. 8 and No. 9 of 1905-1906. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.* each.)
Accounts of the Trade of the Portuguese Possessions in India in the year 1903-04 and the four preceding years. Foolscap. Paper cover. 2*a.* or 3*d.* (1*a.*)
Accounts of the External Trade of British India for the Month of August—September 1905. No. 5 and No. 6 of 1905-1906. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.* each.)
Tariff Schedules, 1906. Royal 8vo. Stitched. As. 6 or 7*d.* (1*a.*)
Report of the Committee on Indian Trade Statistics, 1905. Foolscap. Board. R1 or 1*s.* 6*d.* (3*a.*)
Annual statement of the Coasting Trade and Navigation of British India in the year ending March 31, 1905. Super Royal. Board. 39th issue. R2 or 3*s.* (8*a.*)

MILITARY DEPARTMENT.

The Quarterly Indian Army List for January 1906. Royal 8vo. Paper cover. R2 12*a.* or 3*s.* 3*d.* (6*a.*)
List of Light Houses and Light Vessels in British India including those in the Gulf of Aden as existing on the 30th June 1905. Royal 8vo. Board. R1 or 1*s.* 6*d.* (2*a.*)
Hand Books for the Indian Army—"Gurkhas." Super Royal 8vo. Board, R1 8*a.* or 2*s.* 3*d.* (5*a.*)

PUBLIC WORKS DEPARTMENT.

Classified List and Distribution Return of Establishment. Corrected up to 31st December 1905. Royal 8vo. Paper cover. R1 or 1*s.* 6*d.* (2*a.*)

LIST OF BOOKS PUBLISHED FROM SEPTEMBER TO DECEMBER 1905.

LEGISLATIVE DEPARTMENT.

The Indian Railways Act, 1890 (Act IX of 1890), as modified up to 1st June 1905. R1 2*a.* (2*a.*)
The Central Provinces Land Revenue Act, 1881 (XVIII of 1881), as modified up to the 1st March 1905. R1 2*a.* (2*a.*)
Act No. XIII of 1859 (an Act to provide for the punishment of breaches of contract by Artificers, Workmen and Labourers in certain cases), as affected by Act No. XVI of 1874. Anna 1-9. (1*a.*)
The Excise Act, 1896 (XII of 1896), as modified up to 1st August 1905. 8*a.* (1*a.*)

II C

The Whipping Act, 1864 (Act No. VI of 1864), as modified up to the 1st August 1905. 3a. 6p. (1a.)

The Indian Registration Act, 1877 (Act III of 1877), as modified up to the 1st August 1905. 11a. or 1s. (2a.)

The Indian Evidence Act, 1872 (Act No. 1 of 1872), as modified up to the 1st September 1905. R1 or 1s. 6d. (2a.)

The Indian Stamp Act, 1899 (II of 1899) as modified up to 31st August 1905. As. 15 or 1s. 4d. (2a.)

HOME DEPARTMENT.

Imperial Library List of Additions, Third Series, with subject index. Nos. 10, 11, 12, 13. Super Royal 4to. Paper cover. 8a. or 9d. (2a.) each.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.—Snake Venoms in Relation to Hæmolysis by Captain George Lamb, M.D., I.M.S. New Series No. 17. Super Royal 4to. Limp cover. 6a. or 7d. (2a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.—Hæmogregarina Gerbilli by Lieutenant S. R. Christophers, M.B., I.M.S. New Series. No. 18. Super Royal 4to. Limp cover. 10a. or 1s. (2a.)

Report on the Administration of Civil Justice in Assam during the year 1904. Foolscap. Paper Cover. 8a. or 9d. (1a.)

Report on the Administration of Criminal Justice in Assam during the year 1904. Foolscap. Paper cover. 8a. or 9d. (1a.)

Quarterly List of Officers in the departments of the Government of India. July to September 1905. Foolscap. Paper cover. 4a. or 5d. (1a.)

The Languages of India, being a reprint of the Chapter on Languages by Dr. G. A. Grierson, C. I. E., Ph.D., D.Litt., C.S., to the report on the Census of India, 1901, together with the Census Statistics of Language. Foolscap. Paper cover. R2 or 3s. (3a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on Kala Azar. Malaria and Malarial Cachexia by Captain S. P. James, M.B., I.M.S. New series, No. 19. Super Royal. 4to. Limp cover. R1 4a. or 1s. 11d. (3a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Records of the Botanical Survey of India. Vol. IV. No. 2. An Epitome of the British Indian Species of Impatiens by Sir J. D. Hooker, G.C.S.I., C.B., F.R.S., Part II. Royal 8vo Paper cover. 3a. or 4d. (1a.)

Report of the Chief Inspector of Mines in India for the year ending 31st December 1904. Foolscap. Limp. 12a. or 1s. 2d. (2a.)

Flora of the Upper Gangetic Plain and of the Adjacent Siwalik and Sub-Himalayan Tracts by J. F. Duthie, Esq., B.A., F.L.S. (Caprifoliaceæ to Campanulaceæ). Vol. I, Part II. Royal 16mo. Paper cover. R1 8a. or 2s. 3d. (1a.)

Note upon the "Bee-hole Borer of Teak in Burma" by E. P. Stebbing, F.L.S., F.Z.S., F.E.S. Super Royal 8vo. Paper cover. 4a. or 5d. (1a.)

FOREIGN DEPARTMENT.

Administration Report of the North-West Frontier Province for 1904-1905. Foolscap. Board. 13a. or 1s. 1d. (3a.)

Report on the Season and Crops of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 9a. or 9d. (1a.)

Report of the Civil Veterinary Department, North-West Frontier Province, for the year 1904-05. Foolscap. Paper cover. 7a. 6p. or 7½d. (1a.)

Report on the Administration of the Registration Department of the North-West Frontier Province for the years 1902, 1903, 1904. Foolscap. Paper cover. 6a. or 6d. (1a.)

Report on the Police Administration in the North-West Frontier Province for 1904. Foolscap. Board. R1 13a. or 2s. 5d. (2a.)

Report on the Vaccination in the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 7a. or 7d. (1a)

Report on the External Land Trade of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 14a. or 1s. 2d. (1a.)

Report on the Administration of Civil Justice in the North-West Frontier Province for 1904. Foolscap. Paper cover. 8a. 6p. or 8½d. (1a.)

Report on the Administration of Criminal Justice in the North-West Frontier Province for 1904. Foolscap. Paper cover. 11a. 6p. or 11½d. (1a.)

Report on the Excise Administration of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 11a. or 11d. (1a.)

Report of the Chemical Examiner to Government, North-West Frontier Province, for 1904. Foolscap. Paper cover. 4a. or 4d. (1a.)

Report on the Administration of Land Revenue Department of Land Records and Agriculture Estates under the Court of Wards, Government Litigation and Settlement of Nations in the North-West Frontier Province for the year 1903-04. Foolscap. Board. R1 13a. or 2s. 5d. (3a.)

Report on the Income Tax Administration of the North-West Frontier Province for the years 1902-03, 1903-04 and 1904-05. Foolscap. Paper cover. 9a. or 9d. (1a.)

Report on the Administration of the Stamp Department of the North-West Frontier Province during 1904-05. Foolscap. Paper cover. 6a. or 6d. (1a.)

Annual Administration Report of the North-West Frontier Province in the Public Works Department for 1904-05. Foolscap. Paper cover. 12a. or 1s. (1a.)

Report on the working of District Boards in the North-West Frontier Province during 1904-05. Foolscap. Paper cover. 8a. or 8d. (1a.)

Report of Archæological Survey works in the North-West Frontier Province, and Baluchistan, from January 1904 to March 1905. Foolscap. Board. R2 4a. or 3s. (4a.)

Report on the working of the Municipalities in the North-West Frontier Province during 1904-1905. Foolscap. Board. R1 3a. or 1s. 7d. (2a.)

Annual Report of Dispensaries in the North-West Frontier Province for 1904 Foolscap. Paper cover. 12a. or 1s. (1a.)

Report on Public Instruction in the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 13a. or 1s. 1d. (1a.)

FINANCE DEPARTMENT.

List of Officers appointed by the Government of India in the Finance Department. Corrected to May, June and August 1905. Royal 8vo. Paper cover. 4a. or 5d. (1a.) each.

History of Services of Officers holding appointments in offices under the control of the Government of India, Finance Department. Corrected 1st July 1905. Royal 8vo. Board. 12a. or 1s. (2a.)

List of Officers appointed by the Government of India in the Finance Department corrected to September, October 1905.

Report of the Administration of the Mint at Bombay and Calcutta for the year 1904-1905. Foolscap. Paper cover. R1 or 1s. 6d. (2a.)

COMPTROLLER GENERAL.

Civil Estimates, 1905-1906, Vols. I and II. Foolscap. Board. R3 or 4s. 6d. (13a.) each.

COMMERCIAL INTELLIGENCE DEPARTMENT.

Accounts relating to the Trade carried by rail and river in India in the quarter and in six months ending December 1904, compared with the corresponding periods of the years 1902 and 1903. No. 3 of 1904-05. Foolscap. Paper cover. 8*a.* or 9*d.* (3*a.*)

Sea-borne Trade and Navigation Accounts of British India for the months of May, June, and July 1905. Nos. 2, 3 and 4. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*) each.

Accounts of the External Land Trade of British India for the months of March and April 1905. No. 12 of 1904-05. Nos. 1 and 2 of 1905-06. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*) each.

Statistics of Cotton Spinning and Weaving in the Indian Mills in April and May 1905, and in the corresponding month of 1903-04. Royal 8vo. Stitched. 2*a.* or 2*d.* (1*a.*) each.

Review of the Trade of India in 1904-05. Foolscap. Paper cover. 8*a.* or 9*d.* (2*a.*)

Area and Yield of certain Crops in India, 7th issue. Foolscap. Paper cover. 5*a.* or 6*d.* (2*a.*)

Prices and Wages in India, 22nd issue. Super Royal. 4to Board. R1-8 or 2*s.* (9*a.*)

Accounts relating to the Trade carried by rail and river in India in the quarter and in the twelve months ending March 1905, compared with the corresponding periods of the years 1903 and 1904. No. 4 of 1904-05. Foolscap. Paper cover. 8*a.* or 9*d.* (3*a.*)

Judicial and Administrative Statistics of British India for 1903-1904 and preceding years. Foolscap. Board. R2 or 3*s.* (10*a.*)

Sea-borne Trade and Navigation Accounts of British India for the month of August 1905. No. 5 of 1905-1906. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*)

Statistics of Cotton Spinning and Weaving in the Indian Mills in June 1905 and in the three months April to June 1905, compared with the corresponding period of 1903 and 1904. Royal 8vo. Stitched. 2*a.* or 2*d.* (1*a.*)

Accounts of the External Trade of British India for the month of June 1905. No. 3 of 1905-1906. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*)

Accounts relating to the Trade carried by rail and river in India in the quarter ending June 1905, compared with the corresponding periods of the years 1903 and 1904. No. 1 of 1905-1906. Foolscap. Paper cover. 8*a.* or 9*d.* (3*a.*)

Sea-borne Trade and Navigation of British India for the months of September and October 1905. Nos. 6 and 7 of 1905-1906. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*)

Accounts of the External Trade of British India for the month of July 1905. No. 4 of 1905-1906. Royal 8vo. Stitched. 8*a.* or 9*d.* (2*a.*)

Statistics of Cotton Spinning and Weaving in the Indian Mills in July, August and September 1905. Royal 8vo. Stitched. 2*a.* or 2*d.* (1*a.*) each.

Accounts of the Trade of the French Possessions in India in the year ending 31st March 1905 and the four preceding years. 2*a.* or 3*d.* (2*a.*)

Agricultural Statistics of India for the years 1899-1900 to 1903-1904 in 2 Volumes. R3 8*a.* or 5*s.* 3*d.* (12*a.*)

COMMERCE AND INDUSTRY.

Administration Report of the Indian Telegraph Department for 1904-1905. Foolscap. Limp cover. 8*a.* or 9*d.* (2*a.*)

ACCOUNTANT GENERAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal corrected to 1st July 1905 in 2 parts. Royal 8vo. Board. **Part I.** R3 or 4*s.* 6*d.* (7*a.*) **Part II.** R2 or 3*s.* (5*a.*) Complete. R5 or (*a.*)

MILITARY DEPARTMENT.

The Quarterly Indian Army List for July 1, 1905 and October 1905. Royal 8vo. Paper cover. R2-12*a.* or 3*s.* 3*d.* (6*a.*) each.

A Book for the Army—"The Services of the Bengal Native Army," An historical sketch from 1599 to 1895. 586 pages, with two coloured plates, obtainable from all the principal booksellers, and from the Superintendent of Government Printing, India, Calcutta. Demy 8vo. Cloth. R2-8 or 3*s.* 9*d.* (7*a.*)

Classified List and Distribution Return of Establishment of the Military Works Services corrected up to 30th June 1905. Super Royal 4to. Paper cover. 4*a.* or 5*d.* (1*a.*)

History of the Hyderabad Contingent by Major R. G. Burton, 1905. Royal 8vo Cloth. R3 or 4*s.* 6*d.* (6*a.*)

Return of Wrecks and Casualties in Indian Waters for the year 1904. R1 or 1*s.* 6*d.* (3*a.*)

RAILWAY BOARD.

Administration Report on the Railways in India for the Calendar year 1904. Foolscap. Limp. R2 or 2*s.* 8*d.* (7*a.*)

Classified List of the Subordinate Establishment corrected up to 30th June 1905. Royal 8vo. Paper cover. 4*a.* or 5*d.* (1*a.*)

Railway Board Classified List of State Railway Establishment and Distribution Return of Establishment of all Railways. Corrected up to 30th June 1905. R1 or 1*s.* 6*d.* (2*a.*)

Histories of Railway Projects including Tramways, corrected up to 30th June 1905. Foolscap. Paper cover. R2 or 2*s.* 8*d.* (3*a.*)

PUBLIC WORKS DEPARTMENT.

Public Works Department Classified List and Distribution Return of Establishment. Corrected up to 30th June 1905. R1 or 1*s.* 6*d.* (2*a.*)

Administration Report of the Telegraph Department for 1903-04. Foolscap. Paper cover 8*a.* or 6*d.* (2*a.*)

Public Works Department Classified List of the Subordinate Establishment corrected to 30th June 1904. Royal 8vo. Paper cover. 4*a.* or 5*d.* (1*a.*)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise on "Railways," 4th **Edition, revised by F. Wolly Dod, F.C.H. Price** R3 per copy.

Roorkee Treatise on "Irrigation Work." By Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R9 per copy.

Roorkee Treatise on "Sanitary Engineering." Compiled by Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R4-8 per copy.

Roorkee Manual of "Applied Mechanics," Volume II. The stability of structures mostly by graphic methods, by Lieutenant-Colonel J. H. C. Harrison, R.E. Price R8-2 per copy.

Roorkee Manual of Hydraulics. Price per copy R4. (No. XIX Elementary Treatise). By E. F. Tipple, Esq., B.A.

Designs for Wooden Bridges, together with rules for calculating the area of water-way, etc., and Plates. By late Rai Bahadur Kunhya Lall. Price per set R4-2.

Pamphlet on Examination for Acid Radicals: Tables giving Analysis of Acids. Price per copy 8*a*.

Pamphlet on Examination for Acid Bases: Tables giving Analysis of Metallic Bases. Price 8*a*. per copy.

LIST OF NEW BOOKS AVAILABLE FOR SALE IN THE COLLEGE BOOK DEPÔT.

Roorkee Treatise on Civil Engineering, Section XIII. Drawing for Engineer students. Part I. By Major E. H. deV. Atkinson, R.E., Principal, Thomason College, Roorkee. Price per copy R3-2, including packing, postage, etc.

Hand-Book of the Thomason Engineering College, Roorkee, Illustrated. Price R6-12 per copy, including packing, postage, etc.

A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, new series. Vol. I. No. 2-8 1905. @ R2.

Memoirs, Nos. 1, 4, 5. 1905 @ R1-8.

" No. 2. 1905 @ R1.

" No. 3. 1905 @ R2.

BIBLIOTHECA INDICA.

A Lower Ladakhi Version of the Kesar Saga. Fasc. 1 @ R 1.
Catasahasrikaprajnaparamita. Fasc. 10 & 11 @ 6*a*.
Catapatha Brahamana. Vol. 2. Fasc. 1, 2, 3, Vol. 3, 7 @ 6*a*
Vidhana Parijata, Vol. 1. Fasc. 8 @ 6*a*.
Mahabhasyapradipodyota. Vol. 3. Fasc. 3, 4 @ 6*a*.
Kala Viveka. Fasc. 7 @ 6*a*.
Bodhicaryavatara of Candidevi. Fasc. 4 @ 6*a*.
Godadhara Paddhati. Fasc. 1 @ 6*a*.
Saddarsana Samuiccaya. Fasc. 1 @ 6*a*.
Tantra Vartika (English). Fasc. 5 @ 12*a*.
Nityacaraprodipah. Fasc. 7 @ 6*a*.
Chaturvarga Chintamani. Vol. 4. Fasc. 5 @ 6*a*.

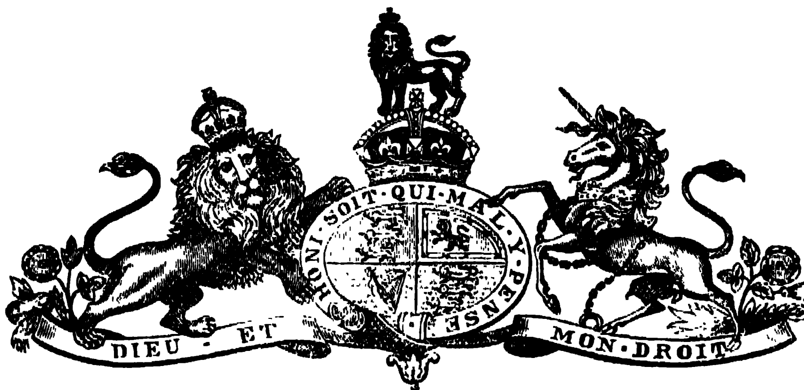
LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST July TO 31st December 1905.

Monthly Weather Review, January to June 1905. (Illustrated by 8 plates) Quarto. Paper cover. R1 per month.

Monthly Weather Review, July, 1905. (Illustrated by 8 plates) Quarto. Paper cover. Re. 1.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 17th February 1906.

Records of The Geological Survey of India, Volume XXXIII, Part 1. By Director, Geological Survey of India, R 1.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 17, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate W. C. S. Hawthorne, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late William Charles Stewart Hawthorne, who died at Plenty House, Whitechurch, Charmouth, Dorset, on 28th August 1905. Letters of Administration to whose Estate have been granted to George Roberts Johnston, Esq., of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 2nd April next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

G. R. JOHNSTON,
Administrator to Estate W. C. S. Hawthorne, deceased.

CALCUTTA,
The 19th February 1906.

THE HINDU FAMILY ANNUITY FUND.

Copy of the Resolution adopted by the Subscribers to the Hindu Family Annuity Fund at their Annual General Meeting held on the 27th January 1906.

"That the Directors be authorised to draw in the manner laid down in Rule 66, R42,919 (forty-two thousand nine hundred and nineteen) only from the Deposit Account with the Government of India to meet the expenditure provided in the Budget Estimate for the year 1906-07.

PRANKISSEN BOSE,
Secretary.

RAI CHARAN GHOSH,
Chairman.

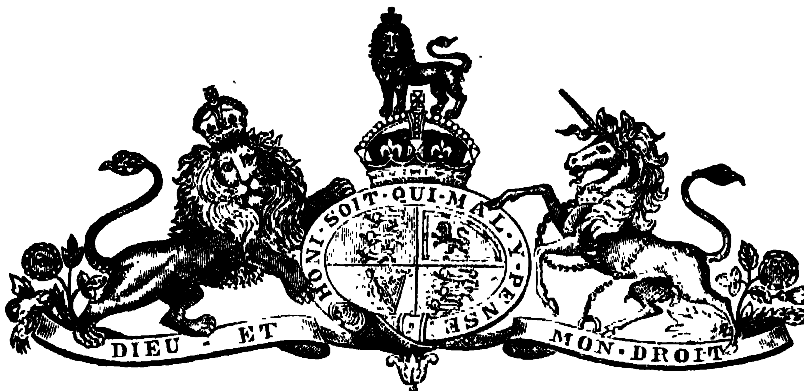
PROMISSORY NOTE.

Lost.

The Government Promissory Notes Nos. (1) 013383, (2) 013384, (3) 010322 of the three per cent. of 1896-97 for R 1,000, R1,000 and R300, respectively, originally standing in the name of the Bank of Bengal and the first two last endorsed to Balika Sundari Dassi and the third one to Nikunja Bala Dassi which has been inherited by my minor son Krishna Chandra Kuar, of whom I have been appointed guardian the proprietors by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—BALIKA SUNDARI DASSI.

Residence—Balindar, Dabipur Post Office, District Burdwan.



SUPPLEMENT TO

The Gazette of India.

No. 11.} CALCUTTA, SATURDAY, MARCH 17, 1906.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs., on Thursday, the 15th March 1906, based on the India Daily Weather Reports of the period.

During the earlier part of the week wet weather was confined to Kashmir where light falls of snow, seldom exceeding a depth equivalent to a quarter of an inch, occurred at several stations on the 9th, 10th and 11th. The largest amount reported was 0·82″ at Sonemarg for the 10th.

A low pressure condition had entered India over the Baluchistan border near the end of last week without having more effect than to cause cloudy skies; this became active during the 11th, and gave scattered rain on that day over the North-West Dry Area and more nearly general but light rain in the West Sub-Himalayas. The latter rainfall continued during the 12th, but with a readjustment of the pressure distribution which occurred in that region on the 12th rain became purely local and was due only to thunderstorms. The low pressure area had passed eastward into Bihar by the morning of the 12th, and wet weather which has been fairly general in Deltaic Bengal and the Assam Valley for the last three days began on that day. The principal amounts that have been reported may be mentioned with dates of their occurrence. On the 11th Sirsa 0·47″, Montgomery 0·32″, Dera Ismail Khan 0·60″, Cherat 0·21″, Murree 0·25″, Simla 0·56″, Chakrata 0·46″, and Ambala 0·25″; on the 12th Dera Ismail Khan 0·60″, Lahore 0·80″, Murree 0·39″, Simla 0·59″, Chakrata 0·72″, Rawalpindi 0·17″, Ludhiana 0·32″, Gaya 0·14″, and Sibsagar 0·32″; on the 13th Simla 0·48″, Burdwan 0·38″, Gauhati 0·72″, Silchar 0·22″; on the 14th Simla 0·48″, Balasore 2·74″, Gauhati 0·69″, Sibsagar 0·45″, Bogra 0·30″, Berhampore 0·95″, Mymensingh 0·51″; and on the 15th Burdwan 0·29″, Dibrugarh 1·29″, Bogra 0·42″, Jessore 0·65″, Calcutta 1·36″, Balasore 0·84″, and Narayanganj 0·67″.

In other parts of India and in Burma weather has been uniformly dry.

The last two columns in the accompanying table shew that there has been little change since last week in the departures from normal rainfall for the period December 1st, 1905, up to the present date.

RAINFALL DIVISION WITH REPRESENTATIVE STATION.	Rainfall sub-division named after representative station.	RAINFALL DATA FOR WEEK ENDING ON 15TH MARCH 1906. Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	RAINFALL DATA FROM 1ST DECEMBER 1905 TO 15TH MARCH 1906. Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	SEASONAL PERCENTAGE DEPARTURE FROM NORMAL. This week.	Last week.
1	2	3	4	5	6	7	8	9	10
		Inches.	Inch.	Inch.	Inches.	Inches.	Inches.		
1(a). Bay Islands	Port Blair	0	0	0	15·01	8·07	+ 6·94	+ 86	+ 86
1. Burma Coast (Rangoon).	...	0	0·18	—0·18	1·67	1·42	+ 0·25	+ 18	+ 35
2. Burma Wet (Bhamo)	...	0·04	0·07	—0·03	2·32	1·05	+ 1·27	+121	+133
3. Burma Dry (Mandalay).	...	0	0·03	—0·03	1·52	0·59	+ 0·93	+158	+171
4. Delta of Bengal	Narayanganj	0·40	0·68	—0·28	4·29	3·69	+ 0·60	+ 16	+ 29
	Calcutta	1·00	0·29	+0·71	6·81	2·08	+ 4·73	+227	+225
5. Brahmaputra Valley (Sibsagar).	...	1·11	0·66	+0·45	5·42	3·84	+ 1·58	+ 41	+ 36
6. Himalayas and Sub-Himalaya, East.	Dinajpur	0·05	0·25	—0·20	2·86	1·63	+ 1·23	+ 75	+104
	Darbhanga	0	0·17	—0·17	2·30	1·57	+ 0·73	+ 46	+ 64
	Bahraich	0	0·26	—0·26	4·79	2·61	+ 2·18	+ 84	+104
7. Indo-Gangetic Plain, East.	Burdwan	0·84	0·33	+0·51	9·90	2·01	+ 7·89	+393	+439
	Patna	0·09	0·11	—0·02	2·96	1·54	+ 1·42	+ 92	+101
8. Himalayas and Sub-Himalaya, West.	Simla	0·92	0·72	+0·20	15·93	8·94	+ 6·99	+ 78	+ 83
	Ludhiana	0·19	0·28	—0·09	7·24	5·34	+ 1·90	+ 36	+ 39
9. Indo-Gangetic Plain, West.	Cawnpore	0·01	0·12	—0·11	2·07	1·95	+ 0·12	+ 6	+ 13
	Lahore	0·42	0·20	+0·22	3·18	2·95	+ 0·23	+ 8	0
10. N.-W. Dry Area (Bikaner).	...	0·19	0·27	—0·08	4·37	2·26	+ 2·11	+ 93	+110
11. Baluchistan (Quetta)	...	0·44	0·42	+0·02	9·45	5·43	+ 4·02	+ 74	+ 80
12. East Coast, North	Waltair	0	0·09	—0·09	1·79	1·62	+ 0·17	+ 10	+ 17
	Cuttack	1·19	0·38	+0·81	5·75	2·23	+ 3·52	+158	+146
13. East Satpuras	Ranchi	0·12	0·37	—0·25	7·74	2·12	+ 5·62	+265	+335
	Raipur	0	0·30	—0·30	1·78	1·54	+ 0·24	+ 16	+ 44
	Jubbulpore	0	0·08	—0·08	1·04	1·74	— 0·70	— 40	— 37
14. Central India Plateau.	Jhansi	0·02	0·09	—0·07	0·92	1·89	— 0·97	— 51	— 50
	Jaipur	0	0·10	—0·10	0·96	1·14	— 0·18	— 16	— 8
	Indore	0	0·04	—0·04	1·18	0·73	+ 0·45	+ 62	+ 71
15. West Coast	Calicut	0·42	0·38	+0·04	2·90	4·21	— 1·31	— 31	— 35
	Bombay	0	0	0	0·31	0·18	+ 0·13	+ 72	+ 72
16. Gujarat	Ahmedabad	0	0·01	—0·01	0·30	0·25	+ 0·05	+ 20	+ 25
	Rajkot	0	0·01	—0·01	1·09	0·24	+ 0·85	+354	+374
17. West Satpuras (Akola).	...	0	0·07	—0·07	0·36	1·12	— 0·76	— 68	— 66
18. Deccan	Bellary	0	0·07	—0·07	1·23	0·72	+ 0·51	+ 71	+ 89
	Bijapur	0	0·07	—0·07	0·85	0·52	+ 0·33	+ 63	+ 89
	Hyderabad	0	0·23	—0·23	2·34	0·74	+ 1·60	+216	+359
19. South India	Mysore	0	0·08	—0·08	0·98	0·56	+ 0·42	+ 75	+104
	Madura	0	0·19	—0·19	2·49	4·09	— 1·60	— 39	— 36
20. East Coast, South (Madras).	...	0	0·19	—0·19	5·74	11·84	— 6·10	— 52	— 51

J. H. FIELD,

for Officiating Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,

Secretary to the Government of India.

SIMLA,

The 15th March 1906.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 10th March 1906.

Burma.—Myitkyina received about half an inch of rain and in Myaungmya and the Upper Chindwin district including the Northern Shan States there were amounts varying from 2 cents to 9 cents. Reaping of wet weather paddy is completed in Pakokku and sowing of early wet weather paddy has commenced in the Southern Shan States. Transplanting of dry weather paddy is completed and clearing for hillside paddy has commenced in Katha. Gathering of peas, beans, and onions has commenced in parts of Shwebo, Myingyan and Thayetmyo, respectively. Reaping of wheat has commenced in Kyaukse, also of gram in Kyaukse and Myingyan. The condition of the standing crops is on the whole good. The price of paddy has risen in Pyapon and Mergui and fallen in Rangoon and Prome.

Eastern Bengal and Assam.—The weather is seasonable. There was slight rain in most districts during the week. Pruning of tea, pressing of sugarcane, and harvesting of mustard and pulses are in progress. The prospects of the crops are generally fair. Lands are being prepared for early rice and jute. Fodder is insufficient in parts of Bogra and the Khasi and Jaintia hills. Prices of common rice :—Sibsagar 12; Chittagong 10½; Gauhati and Tezpur 10; Dinajpur 9⅞; Jalpaiguri, Rangpur, Malda Rampur Boalia, Pabna, Dacca, Barisal, Rangamati, Silchar, Dhubri, Nowgong, and Dibrugarh 9; Faridpur 8 to 9; Comilla 8 1/16; Mymensingh 8¾; Noakhali 8½; Bogra 8¼; Tura 8; and Sylhet 7⅞ seers per rupee.

Bengal.—There was general but very light rain in Bihar and scattered showers in the Burdwan, Presidency and Chota Nagpur Divisions; while Orissa was free from rain. Lands are being prepared for jute and paddy. The prospect, of the spring crops are reported to be on the whole good. Fodder and water are generally sufficient. The price of common rice has risen in four and has fallen in three districts. It continues high in most of the districts of the Presidency Division and also in Hooghly, Howrah, Muzaffarpur, Monghyr, Purnea and Darjeeling.

United Provinces.—Rain fell during the week in twenty-three districts but the fall generally was inappreciable. The standing crops are ripening and harvesting operations have commenced and are in progress in eighteen districts. Opium is being gathered in thirteen districts. Sowing of extra crops and pressing of sugarcane continue all over the Provinces and in a few districts fields are being prepared for the autumn crops. Losses of cattle continue in Jalaun but the condition of agricultural stock generally is fair. Fodder is still scarce in nine districts. Prices are falling slightly and as a result of the rain received during the latter half of February prospects have improved. The total number of persons on relief at the end of the week was 161,000.

The weekly report on the famine and scarcity is as follows :—There were slight showers of rain during the week in Jalaun, Hamirpur, and Cawnpore. The harvesting of unirrigated crops in Hamirpur and in portions of Jalaun has been completed and the outturn is normal in many villages. Losses of cattle continue in Jalaun where grass is being imported by road. Fodder is still scarce in the other districts also, but the prices of food grains have fallen slightly. Physically the condition of the people is satisfactory. The numbers on relief are :—workers Jalaun 42,000, Jhansi 22,000, Muttra 10,000, Cawnpore 8,000, and Hamirpur 17,000; on gratuitous relief Jalaun 28,000, Jhansi 18,000, Muttra 6,000, Cawnpore 1,000, Hamirpur 9,000, total workers 99,000; on gratuitous relief 62,000, grand total 161,000. The whole of Etawah and three tahsils of Agra have been added to the affected area since the close of the week.

Punjab.—All districts except Rohtak, Gurgaon, Delhi, and Ferozepore received rain during the week. The prices of food grains are falling in most districts. Sowings of extra spring crops and ploughings and sowings of autumn crops continue. The standing crops are generally in good condition; unirrigated crops are still below average in Delhi. Hail fell in Hissar without causing damage; small flights of locusts appeared in parts of Mianwali depositing eggs. Condition of cattle has improved. Fodder is still scarce in many districts. There are no complaints regarding the water-supply.

The weekly report on the famine and scarcity is as follows :—The numbers on famine relief in the Rohtak district in the week ending 10th March were :—on works 5,472;

on gratuitous relief 4,491, total 9,963. Prices:—jowar 14 seers per rupee. The distress is moderate but will probably increase. Smaller cultivators and village menials are employed on works, the increase in number is chiefly due to the opening of a tank work at Madauttu on which there is a large number of workers. People are generally resorting to works. There is no wandering or emaciation and the physical condition of the people is generally good. Relief measures are sufficient and the public health is good except for a few cases of plague.

North-West Frontier Province.—Good rain ranging from one inch and twenty cents to eleven cents has fallen all over the Province except in Peshawar. It has been very beneficial to the standing crops, the prospects of which are excellent. Extra spring sowings are in progress. Sowing of sugarcane has commenced in Bannu. The condition of cattle is good in Bannu and fair elsewhere. Stocks of food grains are sufficient and fodder is procurable. Prices are stationary in Dera Ismail Khan and falling elsewhere. Prices:—wheat 13 to 16, gram 15 to 19, maize 17 to 20, and bajra 14 to 15 seers per rupee.

Jammu.—There was good rain during the week. Prices are rising. Prices:—wheat 12 to 20, maize 15 to 30 seers per rupee. The condition of the standing crops is good. Fodder is sufficient.

Kashmir.—The weather is bright and pleasant. Prices are stationary.

Rajputana.—The cultivated area is generally restricted. Crops are withering in Northern and Central Kotah and have been damaged by frost in parts of Mewar. Pasturage and fodder are insufficient in North Mewar, Jaipur, Kishengarh, Alwar, Karauli, Bharatpur, Dholpur, Ajmer-Merwara, and parts of Marwar, Tonk, Partabgarh, and Kotah; in these tracts the condition of cattle is generally poor. Prices have fallen in Bikaner, Partabgarh Bharatpur, and Ajmer, and slightly, in Jaisalmer and Alwar; they have risen slightly in Tonk. The numbers on famine relief were:—Ajmer-Merwara 54,374. In Native States 37,978. On Test works:—North Mewar 3,020, Shahpura 42, Tonk 1,366 Jaipur 4,066; on gratuitous relief North Mewar 531, Shaspura 95, Tonk 252, grand total 101,724 or a decrease of 3,17). In Alwar the general conversion of test works into famine works has been sanctioned.

The weekly report on the famine and scarcity is as follows:—Ajmer-Merwara:—on works Ajmer 17,843; Merwara 2?,297; on gratuitous relief Ajmer 7,432, Merwara 8,802, total 54,374 or a decrease of 2,422 due to the Moharram and Holi festivals. Prices:—Ajmer 11½, Merwara 11¼ seers per rupee. Native States:—Marwar on works 4,021; on gratuitous relief 1,775, total 5,796; Kishangarh on works 2,740; on gratuitous relief 2,618, total 5,358; Alwar on works 2,800; on gratuitous relief 788, total 3,588; Eastern States on works 17,591; on gratuitous relief 5,645, total 23,236; total decrease in Native States 1,222 chiefly in Karauli. Prices:—Marwar 11¾, Kishengarh 12½, Alwar 13¼; Karauli 9½, Bharatpur 12½, Dholpur affected area 10¾ seers per rupee. The physical condition of relief workers is fair to good and relief measures are adequate. There is no epidemic prevalent but a few cases of plague are reported from Ajmer district.

Central India.—There was no rain during the week. Harvesting of spring crops is in progress. The standing crops are fair in parts of Gwalior, Indore, Bhopal, Malwa, and Bhopawar; average in Bundelkhand; and indifferent in Baghelkhand. The probable outturn is normal in parts of Gwalior; fair in Indore, Bhopal and Bhopawar; and below average in Baghelkhand, Bundelkhand, and Malwa The crops have been slightly damaged by cold in parts of Indore and Bhopal. Agricultural stock is bad in parts of Gwalior; good in Malwa; fair in Bhopal; and average in Bundelkhand. Pasturage is bad in parts of Gwalior; and scarce in north of Bundelkhand. Prices are high in Gwalior, Indore, Baghelkhand; rising in Bhopal; and steady in parts of Malwa, Bundelkhand and Bhopawar. Opium has been slightly damaged by cold in parts of Indore.

The weekly report on the famine and scarcity is as follows:—The general position is unaltered but it is feared that after the spring crops have been harvested the effects of famine in Gwalior will be more keenly felt. The numbers on works:—in Gwalior:—46,000 on gratuitous relief 7,500, total 53,500. It is anticipated that there will be a rapid increase in the numbers on relief which have double during the past four weeks. In Orchha, Datia, Samhar, Baoni, Panna, Charkhari, Bijawar, Chhatarpur, Sarila, and Jagirs the numbers are:—on works 29,000; on gratuitous relief 2,500 total 31,500 grand total 85,000

Central Provinces.—No rain fell during the week. The harvesting and threshing of spring crops are in progress and a normal outturn is anticipated for the Provinces as a whole. In Jubbulpore the outturn of all important crops is reported to be excellent and the average yield is above 120. Slight damage from frost is reported in parts of the Dindori tahsil of Mandla. Preparation of land for autumn sowings continues. There is a marked downward movement of prices in Bhandara, the Plateau, Northern and Nerbudda districts; the price of wheat has fallen in six districts and that of gram in ten districts.

Baroda.—No report received.

Bombay.—The standing crops are generally in good condition in Sind, Gujarat and the Konkan, elsewhere they are poor to bad except where irrigated, but water in irrigation canals, tanks, and wells is getting low in affected districts. The cotton crop has been slightly damaged by blight in parts of Dharwar and by frost in Thar and Parkar. Cotton picking is not yet over in parts of Gujarat, the Karnatak, Baroda, Cutch and Palanpur. Drinking water is giving out but improvements are in progress with the aid of Government grants and takavi advances. The condition of cattle continues to deteriorate in the affected districts owing to want of fodder which is being met by importation through Government agency; sale of cattle continues at low prices; generally local fodder is two to three times dearer than usual. The stocks of food grains are generally sufficient and trade is active. Prices in the Deccan are 40 to 120 per cent; in the Karnatak 75 to 95 per cent; in Gujarat 15 to 95 per cent; and in Konkan 10 to 30 per cent; over the normal. Relief works are in progress in Belgaum, Ahmednagar, Bijapur, and the Southern Maratha Country States and have been opened during the last week in Satara. The numbers on test works are increasing in Poona and Bijapur; figures on the last day of the week ending 3rd instant were:—Poona 641, Sholapur 497, Satara 307, Bijapur 340, Belgaum 94, Dharwar 89, total 1,968; the test work in Phaltan is now beginning to attract labourers. Distress is gradually increasing in the affected districts and States but is still not acute. Small cultivators have begun to come on relief works in Ahmednagar, elsewhere they still get employment in fields, on Local Boards and Government irrigation works and private works organised by help of takavi grants. The condition of labourers on relief works is fair to good and the measures are adequate. Emigration from affected tracts is decreasing and return of emigrants continues. No aimless wandering is observed and the condition of people in general is good. The numbers on relief in British districts are:—Deccan on works 4,226, on gratuitous relief 9,513, total 13,739; Karnatak on works 7,413, on gratuitous relief 12,117, total 19,530; in Native States:—on works 2,026; on gratuitous relief 1,679, total, 3,705.

Hyderabad.—There was no rain during the week. The spring harvest continues. The late rice crop is in good condition and is being weeded; in one taluka of Warangal district it is reported to be withering. Lands are being prepared in parts of Mahratwara for autumn sowings. Fodder scarcity exists in fourty-four talukas and water scarcity in thirty-one. The attendance on road works in the affected talukas was 3,484 persons and at Ashti poor-house 45 persons. The price of jowar has risen from 4½ to 3 seers per rupee in nineteen talukas and fallen from ½ to 2 seers in five. Prices:—wheat 8¼, coarse rice 7, and jowar 14 seers per rupee.

Mysore.—Prices are steady. The standing crops are in fair condition. Prospects are not encouraging in Tumkur but are fair in other districts. Cattle are unhealthy in parts of Tumkur, Hassan Kadur, and Chitaldroog. Water and fodder are scanty in parts of Tumkur, Mysore, Hassan, Shimoga, and Chitaldroog.

Coorg.—Threshing of rice continues. Prices of food grains are normal. Water and fodder are sufficient.

Madras.—There was no rain during the week. Irrigation supplies are insufficient except in Kurnool, Cuddapah, the Carnatic, North Arcot, South Canara, and Nilgiris. Ploughing, sowing, weeding, and transplanting are in progress in parts. The standing crops are generally fair but some in parts of Bellary, Coimbatore, and Tinnevelly require more rain and some in parts of Tanjore and Madura are withering. Harvests continue with outturn poor to normal and bumper. Pasture is insufficient except in Vizagapatam, the Carnatic, North Arcot, Tanjore, Malabar, and Nilgiris. Fodder is scanty in parts of South Arcot, Salem, Coimbatore, and Tanjore. The condition of cattle is generally good. The price of rice is stationary in twelve districts; has fallen in five; and has very slightly risen in six. The prices of millets have fluctuated as follows:—ragi is stationary in eight districts; has fallen in eight; and has slightly risen in five. Cholam is stationary in five districts; has fallen in three; and has slightly risen in six. Cumbu is stationary in eight districts; has fallen in three; and has slightly risen in four.

J. WILSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

COMMERCIAL INTELLIGENCE DEPARTMENT.

Calcutta, March 7, 1906.

SECOND GENERAL MEMORANDUM ON THE INDIAN WHEAT CROP OF THE SEASON 1905-06.

The United Provinces of Agra and Oudh do not at this season attempt an arithmetical estimate of area under wheat; but the computation made is that it is this year 15 per cent. short of the normal. On the basis of the five years ending 1903-04 this would give an area of some 5,806,000 acres. If this figure be accepted for the moment, the total area under wheat in British India amounts to 21,675,500 acres, and that for all reported areas in India to 23,074,000 acres.

The area for all India, excluding the United Provinces, shows a very small increase on that reported at the same date last year; for, while there is an expansion of some 2·6 per cent. in British India (still excluding the United Provinces) the net contraction in the Native States is one of 16·4 per cent. The figures actually reported are 15,869,500 acres in British India and 1,398,300 in Native States. The recent rains have greatly improved the prospects in most quarters; and the condition of the crop is reported to be good on the whole.

The timely rainfall in February (calculated on the average of the total number of reporting stations in each Province) was as follows :—

Bengal	3·29 inches	Bombay and Sind . . .	0·7 inches.
United Provinces . .	2·9 „	Central Provinces . . .	1·06 „
Panjab and Frontier .	4·64 „	Berar	0·05 „

The following is a summary of the provincial reports. The figures in brackets following the name of each province indicate what percentage of the total area under wheat in British India is ordinarily cultivated in that province :

Panjab (*34·7* °/₀) now reports the area sown to be 8,604,100 acres, which is about 16½ per cent. larger than the area at this date last year, and about 11 per cent. above the area finally ascertained that year. The increase is due to satisfactory water-supply at sowing time. The winter rains, however, proved a failure. The outlook became very serious, and prices had risen to scarcity rates, when heavy and general rain fell in the third week of February, with the result that the crop now promises well everywhere.

North-West Frontier Province (*4·2* °/₀) reported 738,700 acres in the December forecast, but timely rains in the third week of that month made further sowings possible; and the total area sown up to the end of January is now reported to be 932,700 acres as compared with 877,000 acres reported at this date last year. Prospects of the crop are unusually promising; and good rain, has fallen last month throughout the province, which will assure a full average outturn on an exceptionally large area.

United Provinces (*33·4* °/₀).—Figures of acreage are not yet available: in the December forecast it was estimated that this year's area might fall 15 per cent. below normal (which is about 7,000,000 acres). The drought, which interfered with sowing operations, practically continued till the middle of February when good general rain was received throughout the province. The prospects of the irrigated crop were at that time already good or excellent: those of the unirrigated crop, which was suffering badly from the drought and also from attacks of white ants in places, have now greatly improved. For the province, as a whole, the crop on the reduced area that has been sown is estimated at 70 per cent. of the normal. This estimate is, however, based on information up to 20th February. The cloudy weather in the middle of that month has caused a little rust, but at the time of report no serious apprehension was felt on this score.

Bengal (*6·2* °/₀) reports 1,256,000 acres as compared with 1,324,800 acres last year—a decrease of some 5 per cent. The season, on the whole, has been favourable; and the outturn is at present estimated to be 83 per cent. of normal.

Eastern Bengal (*1* °/₀) reports 170,800 acres as compared with 180,700 acres for last year. Prospects are on the whole fair, and an outturn, 80 per cent. of normal, may be expected.

Central Provinces and Berar (*12·5* °/₀).—The total area sown is reported to be 3,542,900 acres (3,117,200 in the Central Provinces and 425,700 in Berar), as compared with 3,496,400 acres (3,069,100 in the Central Provinces and 427,300 in Berar). An increased area was sown in the Central Provinces, although conditions at sowing time were not very satisfactory. The decrease in Berar is mainly due to extension of cotton cultivation. The crop suffered from drought and also from an absence of dew; but it was greatly benefited by the rain received at the end of January. For the Central Provinces, as a

whole, the outturn is estimated to be 95 per cent. of normal. For Berar, where the damage caused by drought is reported to have been greater than in the Central Provinces, the outturn is estimated at 60 per cent. The outturn for the two provinces together works out to 90 per cent. of normal.

The British districts of **Bombay** (*5·6*%) report the area sown (as estimated up to 20th February) to be 810,000 acres, which is only about half the area reported at this date last year. The Native States (including Baroda) return a total area of 373,000 acres, which is 27 per cent. below the area at the corresponding date of last year. The decrease is generally attributed to insufficiency of sowing rains. The condition of the crop is fair in Gujarat and Khandesh; elsewhere in the Deccan and the Karnatak the irrigated crop is suffering through deficiency of water supply and is expected to yield only a moderate outturn, while the dry crop will be exceedingly poor.

Sind (*2·1* %) reports the area sown to be 594,000 acres (41,000 in Native States), which is about 14 per cent. over last year's area. The increase is attributed to good water supply. About 500,000 acres were helped by irrigation. The crop suffered a little from locusts and in places from frosts; but the season on the whole is favourable, and the condition of the crop is generally good.

Hyderabad reports the area sown to be 981,900 acres as compared with 1,126,600 acres for last year—a decrease of about 13 per cent. owing to the holding off of the rains. The season has been an unfavourable one; and the outturn is estimated to be only 49 per cent. of normal.

Mysore reports 2,400 acres as compared with 5,300 last year.

FREDERICK NOËL-PATON,
Director General of Commercial Intelligence.

W. L. HARVEY,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 15th March 1906.

The following statement of plague seizures and deaths reported in India during the week ending the 10th March 1906, is published for general information :—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Northern.	Bombay City	B., B. & C. I. & G. I. P.	426	379
		Dholera Port		...	...
		Ahmedabad City	B., B. & C. I.	14	8
		Gogo Port		...	...
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	13	8
		Kaira District	" "	303	182
		Broach Port	" "	...	...
		Broach District	" "	34	13
		Mahikantha State	" "	12	8
		Rewakantha State	" "	...	...
		Palanpur State	" "	...	..
		Surat Town and Port	" "	...	...
		Bulsar Port	" "	...	...
		Surat District	" "	5	7
		Panch Mahals District	" "	42	40
		Jhara Port		...	...
		Utan "	B., B. & C. I. & B.-G.-J.-P.	...	...
		Vesava "	" "	...	...
		Kolva "	B., B. & C. I.	...	...
		Trombay "	G. I. P.	...	...
		Tarapur "	B., B. & C. I.	...	...
		Manori "	" "	...	...
		Mahim "	" "	...	...
		Dhanu "	" "	...	...
		Bhiwndi "	G. I. P.	...	...
		Aghashi "	B., B. & C. I.	1	1
		Shirgaon "	" "	...	...
		Bassein "	" "	...	...
		Kalyan "	G. I. P.	...	...
		Thana "	"	7	3
		Bandra "	"	3	1
		Umbergaon Port	B., B. & C. I.	...	...
		Kon "		...	...
		Thana District	G. I. P. & B., B. & C. I.	23	17
	Central.	Poona City	S. M. & G. I. P.	6	5
		Poona District	" "	4	2
		Satara "	S. M.	44	29
		Khandesh District		179	118
		Ahmednagar "		10	9
		Nasik "		7	6
		Sholapur Town		4	1
		Sholapur District	G. I. P., S. M. & Barsi	...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind	Southern.	Alibag Port		2	1
		Mora ,,		...	...
		Panvel ,,		10	9
		Eshoi ,,		...	...
		Roha ,,		...	...
		Ashtami ,,		...	...
		Revdanda ,,		2	...
		Kolaba District	G. I. P.	18	15
		Ratnagiri Port		...	...
		Vizadrug ,,		...	...
		Harnai ,,		...	...
		Rajapur ,,		...	...
		Vengurla ,,		...	...
		Jaitapur ,,		...	...
		Dabhal ,,		...	...
		Joigad ,,		...	...
		Deoagad ,,		...	...
		Ratnagiri District		...	...
		Belgaum ,,	S. M.	85	49
		Hubli Town		...	...
		Dharwar District	S. M.	61	35
		Karwar Port		...	...
		Kumta ,,		...	...
		Kanara District		2	...
		Bijapur District		...	...
		Savantvadi State		...	...
	Sind	Karachi Town and Port	N. W.	36	30
		Karachi District	,,	9	3
		Hyderabad Town	,,	...	...
		Hyderabad District	,, & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Sukkur District	,,	...	...
		Khairpur State	,,	...	...
	Political charges.	Akalkot State		12	9
		Aundh ,,		...	...
		Phaltan ,,		...	...
		Tuna Port		...	...
		Mandvi ,,		...	...
		Mundra ,,		...	...
		Jukau ,,		...	...
		Cutch State		...	...
		Cambay ,,	B., B. & C. I.	...	...
		Savanur ,,		...	...
		Bhor ,,		...	...
		Mongrol Port		...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Mahawa Port	...	...	...
		Jafrabad „	...	5	4
		Jodia „	...	9	9
		Verawal „	...	...	...
		Vawania „	...	...	...
		Kathiawar Agency	B., B. & C. I., Morvi & B.-G.-J.-P.	75	36
		Kolhapur Town	S. M.	2	1
		Kolhapur and Southern Mahratta Country	„	183	153
		Sachin State	B., B. & C. I.	...	...
		Rewakantha State	...	...	...
		Dharampur State	...	...	...
		Srivardhan Port	...	...	...
		Murud „	...	...	...
		Barimandla „	...	...	...
		Nandgaon „	...	...	...
		Majagoan „	...	...	...
		Rajapuri „	...	...	...
		Janjira Port	...	4	1
		Janjira State	...	11	5
		Velan Port	...	...	...
		Dwarka „	...	...	...
		Baroda City	B., B. & C. I.	2	2
		Bet Port	...	...	...
		Baroda State	B., B. & C. I	210	164
		Satara „	...	...	...
		Jath „	...	...	...
		Surat „	B., B. & C. I.	...	...
		Aden	...	...	...
			TOTAL	1,875	1,362
Madras Presidency.	,,	Salem Town	Madras	...	...
		Salem District	„	3(a)	2(b)
		Anantapur District	„	...	...
		Bellary Town	„	...	...
		Bellary Cantonment	S. M.	...	...
		Bellary District	„ & Madras	13	12
		Coimbatore Town	Madras	...	...
		Coimbatore District	„ S. I. & Nilgiri	3(b)	1
		North Arcot „	S. I. & Madras	1(c)	1(c)
		Madras City	...	2	
		South Arcot District	S. I. & Madras	2	...
		Kurnool „	„	...	...
		Nilgiris „	...	1(c)	1(c)
		Cuddalore Port	„	...	...
		Mangalore Port	...	10	9
		Tinnevelly District	„	...	...
		Malabar „	Madras	...	...
		Cuddapah „	...	...	...

(a) Two imported. (b) One imported. (c) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Madura District	. . . .	...	...
		Vizagapatam Port	. . . .	...	...
		Vizagapatam District	. . . .	...	...
		Ganjam District	. . . .	1(a)	...
		Ermala Port	. . . .	...	...
		South Canara District	. . . .	1(a)	1(a)
		Chingleput District	S. I. & Madras	...	...
		Godavari "	Madras	1(a)	...
		Cannanore Port	. . . .	...	...
		Tanjore District	S. I.	...	...
		Trichinopoly "	. . . .	...	...
		Cochin State	. . . .	...	...
		Bimlipatam Port	. . . .	...	...
		Calingapatam Port	. . . .	...	...
		Coconada "	. . . .	...	...
		Gopalpore "	. . . .	...	...
			TOTAL	38	30
BENGAL	Presidency.	Calcutta	E. I., E. B. S. & B. N.	98(b)	83
		Jessore District	B. C.	...	...
		24-Parganas District	. . . .	6	6
		Nadia "	. . . .	...	...
		Murshidabad District	"	...	...
		Khulna District	"	...	...
	Burdwan	Midnapur District	B. N. R.	...	...
		Burdwan "	E. I.	9	6
		Howrah Town	. . . .	1	1
		Howrah District	E. I.	...	...
		Hooghly District	"	...	...
		Birbhum "	"	...	...
		Bankura "	B. N.	...	...
	Patna	Champaran District	B. & N.-W.	23	16
		Chapra Town	"	...	...
		Saran District	"	623	524
		Gaya Town	E. I.	135	135
		Gaya District	"	120	117
		Muzaffarpur District	B. & N.-W.	101	94
		Muzaffarpur Town	"	2	2
		Darbhanga Town	. . . .	153	130
		Darbhanga District	B. & N.-W.	332	280
		Shahabad "	E. I.	264	252
		Patna City	"	189	188
		Dinapore	"	...	...
		Patna District	"	473	397
	Bhagalpur	Monghyr Town	"	143	143
		Monghyr District	"	207	157
		Bhagalpur Town	"	50	32
		Bhagalpur District	" & B. & N.-W.	11	10
		Sonthal Parganas District	"	...	...

(a) Imported. (b) Six imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths
BENGAL.	Chota Nagpur	Palamau District	. . . .	47	32
		Gangpur State	. . . .	...	...
		Manbhum District	. . . .	...	...
		Purulia	. . . .	...	...
		Singhbhum District	E. I.	...	...
		Hazaribagh "	"	...	...
	Orissa	Cuttack District	B.-N. R.	...	...
			TOTAL	2,987	2,623
EASTERN BENGAL AND ASSAM.	Rajshahi	Pabna District	B. N.	...	...
	Dacca	Dacca Town	. . . .	...	...
		Faridpur District	B. N.	..	...
			TOTAL	...	...
UNITED PROVINCES.	Meerut	Meerut City	N. W.	...	...
		Meerut Cantonment	"	...	...
		Meerut District	" O. & R. & E. I.	1	2
		Muzaffarnagar City	"	...	...
		Muzaffarnagar District	"	19	19
		Aligarh City	E. I. & O. & R.	...	...
		Aligarh District	. . . .	...	...
		Saharanpur City	. . . .	12	4
		Hardwar Union	O. & R. & N. W.	...	...
		Roorkee Town	" "	...	...
		Saharanpur District	" "	50	33
		Bulandshahr "	E. I. & O. & R	7	9
		Dehra Dun "	R. & N. W. & O. & R.	...	...
	Agra	Etawah City	E. I.	...	...
		Etawah District	"	19	19
		Fatehgarh	B., B. & C. I.	...	...
		Farrukhabad Town	" "	...	...
		Farrukhabad District	" "	70	61
		Mainpuri "	E. I.	...	...
		Agra City	B., B. & C. I., G. I. P. & E. I.	...	...
		Agra District	" " "	...	...
		Etah "	. . . .	9	9
		Hathras City	. . . .	...	...
		Muttra District	. . . .	...	...
		Muttra City	. . . .	...	...
	Rohilkhand	Bareilly City	R. & K. & O. & R.	3	2
		Bareilly District	" "	25	22
		Shahjahanpur District	" "	17	15
		Shahjahanpur City	" "	...	...
		Budaun District	. . . .	5	1
		Bijnor Town	. . . .	...	...
		Bijnor District	O. & R.	83	83
		Moradabad City	. . . .	...	...
		Moradabad District	. . . .	150	146
		Pilibhit District	. . . .	...	...

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
United Provinces.	Allahabad	Allahabad City	E. I.	18	15
		Allahabad District	" & O. & R	14	14
		Cawnpur City	E. I., O. & R., B., B. & C. I & G. I. P. (I. M. Sec.).	70	67
		Cawnpur District	" " " "	21	20
		Fatehpur "	E. I.	36	34
		Banda "	G. I. P. (I. M. Sec.) & E. I. R.	6	6
		Jhansi City	" "	..	...
		Jhansi District	G. I. P. (I. M. Sec.)	...	...
		Hamirpur "	" (")	...	...
		Jalaun "	" (")	...	...
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	" "	29	26
		Benares District	" " " & E. I.	9	8
		Ballia "	"	203	202
		Jaunpur City	O. & R.	...	...
		Jaunpur District	" & B. & N. W.	10	17
		Ghazipur "	E. I. & B. & N. W.	64	44
		Mirzapur City	"	...	...
		Mirzapur District	" & O. & R.	...	...
	Gorakhpur	Azamgarh City	" "	...	...
		Azamgarh District	" "	305	289
		Gorakhpur City	" "	66	66
		Gorakhpur District	" "	127	126
		Basti District	" "	120	100
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		2	2
	Lucknow	Unao District	O. & R., & B. & N. W.	108	87
		Lucknow City	" " & R. K.	19	19
		Lucknow District	" "	8	8
		Hardoi "	"	9	9
		Rae Bareli "	"	39	39
		Sitapur "		20	7
		Kheri "		21	15
	Fyzabad	Bahraich District	B. & N. W.	49	42
		Gonda "	"	8	5
		Partabgarh "	O. & R.	27	27
		Sultanpur "	"	26	22
		Ajodhia "	"	...	...
		Fyzabad City	"	...	...
		Fyzabad District	"	53	49
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	" & O. & R.	102	104
			TOTAL	2,059	1,897

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
PUNJAB	Delhi	Gurgaon District	B., B & C. I.	17	4
		Hissar „	„ & N. W.	19	21
		Karnal „	E. I.	126	126
		Simla „	S. K.	...	...
		Delhi „		6	4
		Ambala „	N. W. & E. I.	55	42
		Rohtak „	N. W.	59	59
		Ludhiana District	N. W.	190	137
	Jullundur	Jullundur „	„	9	7
		Hoshiarpur „		118	110
		Ferozepur „	N. W.	46	18
		Kangra „		...	...
	Lahore	Amritsar City		66	50
		Amritsar District	N. W.	46	46
		Gurdaspur „	„	251	224
		Lahore City	„	11(a)	7(a)
		Lahore District	„	68(a)	56(a)
		Gujranwala District	„	56	45
		Sialkot „	„	308	296
		Montgomery „	„	...	1
	Rawalpindi	Rawalpindi District	„	...	...
		Gujrat „	„	4	4
		Shahpur „	„	1	1
		Attock	„	...	...
		Jhelum	„	1	...
	Multan	Lyallpur District	„	...	...
		Mianwali „	„	...	...
		Patiala City	Rajpura-Bhatinda (N. W. Ry.).	...	...
		Patiala State	N. W., E. I., B., B. & C.I. & J.B.	112	101
		Kapurthala State		18	14
		Nalagarh State		...	...
		Jind „		15	15
		Kalsia „		22	13
		Nabha „		26(b)	26(b)
			TOTAL	1,650	1,403
BURMA	Pegu	Rangoon Town		52	42
		Pegu District		...	...
		Tharrawady District		3	2
		Prome „		...	...
		Hanthawaddy District		7	5
	Irrawaddy	Bassein		7	7
		Maubin District		...	...
		Henzada „		12	12
		Pyapon „		...	...
		Myaungmya „		...	...
	Minbu	Pakokku District		...	1
	Tenasserim	Toungoo District		8	9
		Moulmein Town		15	15
		Tavoy District		...	...
		Thaton „		...	...

(a) Figures for 2 weeks ending 10th March 1906.
(b) Figures for week ending 3rd „ „

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
	Mandalay	Mandalay District		861(c)	338(c)
	Sagaing	Lower Chindwin District		2	2
		Sagaing „		...	...
	Meiktila	Myingyan „		47	47
		Yamethin „		12	13
		Meiktila „		12	10
			TOTAL	538	502
Central Provinces (including Berar).		Nagpur City	B. N. & G. I. P.	564	536
	Nagpur	Nagpur District	„	104(d)	93(d)
		Wardha Town	G. I. P.	10(d)	6(d)
		Wardha District	„	...	...
		Kamptee Cantonment		...	...
		Kamptee Town		6	5
		Chanda Town		...	...
		Chanda District	G. I. P.	2(a)	2(a)
		Bhandara Town	B. N.	1(a)	...
		Bhandara District	„	4(a)	2(a)
		Balaghat „	„	...	...
		Balaghat Town	E. I. & G. I. P.	...	...
	Jubbulpur	Jubbulpore Town		1(a)	1(a)
		Jubbulpore Cantonment		...	...
		Jubbulpore District	E. I. & G. I. P.	36	15
		Damoh Town	G. I. P. (I. M. Sec.)	...	...
		Damoh District	„ („)	...	...
		Saugor Cantonment	„ („)	...	...
		Saugor Town	„ („)	...	...
		Saugor District	„ („)	...	...
		Seoni „	B. N.	...	...
	Nerbudda	Mandla District	„	...	...
		Burhanpur Town		...	...
		Nimar District	G. I. P. & B., B. & C. I.	2	7
		Hoshangabad Town	„	...	...
		Hoshangabad District	„	...	...
		Narsingpur Town	„	...	...
		Narsingpur District	„	...	...
		Chhindwara „	B. N.	11	9
	Chhattisgarh	Khandwa Town	B., B. & C. I & G. I. P.	1(a)	1(a)
		Drug Town		...	...
		Betul District		...	...
		Bilaspur Town	B., B. & C. I. & G. I. P.	...	...
		Bilaspur District	„	...	...
		Raipur „	„	...	...
		Raipur Town		...	...
		Sambalpur District	B., B. & C. I. & G. I. P.	...	...
	Berar	Akola Town		...	...
		Akola District	I. P.	118(b)	70(d)
		Buldana Town	„	...	...

(a) Imported. (b) Two imported. (d) One imported.

(c) Figures for 2 weeks ending 10th March 1906. Of these 144 seizures and 140 deaths occurred during the week ending 3rd March 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES (INCLUDING BERAR).	Berar—contd.	Buldana District	G. I. P.	122	105
		Yeotmal Town		...	...
		Wun District	G. I. P.	...	...
		Basim "	"	...	...
		Amraoti "	"	25(b)	15(c)
		Amraoti Town		1(a)	...
		Ellichpur District		...	...
			TOTAL	1,008	867
MYSORE STATE.	...	Bangalore Civil and Military Station	S. M. & Madras	41	32
		Bangalore City	" "	12	11
		Bangalore District	" "	10	4
		Mysore City	" "	...	...
		Mysore District	" "	...	...
		Kolar "	Madras & S. M.	...	...
		Kolar Gold Fields	"	5	1
		Thumkur District	S. M.	...	...
		Shimoga "	"	29	22
		Chitaldrug "	"	12	8
		Kadur "	"	...	...
		Hassan "	"	3	4
			TOTAL	112	82
HYDERABAD STATE.	...	Aurangabad District	N. G. S.	43(d)	42(d)
		Bir "		...	...
		Hyderabad "	N. G. S.	...	...
		Indur "		...	...
		Bidar "		...	...
		Atrafi Balda		...	...
		Usmanabad District	G. I. P. & Barsi	82(d)	62(d)
		Lingsagur "	S. M.	...	...
		Parbhani "	N. G. S.	...	...
		Raichur "	G. I. P. & Madras	...	...
		Gulburga "	" & N. G. S.	7(d)	7(d)
		Nander "	N. G. S.	1(d)	1(d)
			TOTAL	133	112
CENTRAL INDIA.	...	Indore City	B., B. & C. I.	...	...
		Indore State	"	30(d)	19(d)
		Indore Residency		...	...
		Ujjain City	"	...	...
		Gwalior "		...	...
		Gwalior State	B., B. & C. I. & G. I. P.	...	...
		Dhar "	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari "	" (")	...	...
		Bhopal City		...	...
		Bhopal State	G. I. P.	54(d)	31(d)
		Guaranteed Holdings in Bhopal Agency		...	...
		Maksudangarh State		...	...

(a) Imported.
(b) Four imported.
(c) Three imported.
(d) Figures for the period from 27th February to 5th March 1906.
(d) Figures for week ending 3rd March 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL INDIA.	...	Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	12	10
		Nimach ,,	,,	...	...
		Rutlam City	,,	...	...
		Rutlam State	,,	...	...
		Dewas Town		...	...
		Dewas State	G. I. P.	...	...
		Narsingarh State		...	...
		Guaranteed Holdings in Malwa Agency		...	...
		Tonk State (portion in Central India)	G. I. P.	...	...
		Rewa Town	,,	...	...
		Rewa State	,,	15(a)	9(a)
		Sehore State	,,	...	...
		Datia City	,,	...	...
		Datia State		...	...
		Sailana Town		...	...
		Sailana State	B., B. & C. I.	...	...
		Piploda District		...	...
		Bagli State		...	...
		Jhabua ,,	B., B. & C. I.	...	...
		Jaora ,,	,,	...	...
		Jaora Town	..	...	...
		Agar Military Station		...	...
		Manpur		...	...
		Sitamau State		...	...
		Rajgarh ,,		...	...
		Kurwai ,,		...	...
		Barwani ,,		...	...
		Lashkar City		...	...
			TOTAL	117	69
RAJPUTANA.	...	Bharatpur State		...	...
		Ajmer-Merwara		...	...
		Ajmer City		...	...
		Ajmer District		...	...
		Abu Road		...	...
		Mewar State	B., B. & C. I.	...	...
		Partabgarh State	,,	...	...
		Chitor (Udaipur State)	,,	...	...
		Tonk State	,,	...	...
		Marwar State (Jodhpur)	J. B.	...	...
		Jaipur City	,,	...	...
		Jaipur State	,,	...	...
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	...	...
		Jhallawar ,,		...	...
		Kotah ,,		...	...
		Sirohi ,,	B., B. & C. I.	...	...
		Shahpura ,,		...	...

(a) Figures for week ending 3rd March 1906.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
RAJPUTANA.	...	Dholpur State	. . . .	...	..
		Alwar City	. . . .	...	...
		Alwar State	B., B. & C. I.	...	...
		Beawar	. . . .	...	...
		Karauli State	. . . . .	...	...
		Banswara Town	. . . .	...	...
		Banswara State	. . . .	...	...
			TOTAL	...	...
KASHMIR	...	Jammu District	. . . .	117	76
		Kathua "	N. W.	...	...
			TOTAL	117	76
N.-W. F. PROVINCE	...	Abbottabad Town	. . . .	...	...
		Hazara District	. . . .	37	35
		Peshawar Town	. . . .	...	...
		Peshawar District	. . . .	...	...
			TOTAL	37	35
BALUCHISTAN	...	Sonmiani	. . . .	...	...
		Hirok	N. W.	..	...
		Sibi	"	...	...
			TOTAL	...	...
			GRAND TOTAL	10,665	9,058

H. H. RISLEY,
Secretary to the Government of India.

WHOLESALE AND RETAIL PRICES IN THE FIRST HALF OF FEBRUARY 1906 OF

Rice	Maize	Salt
Wheat and flour	Gram and pulse	Tobacco
Barley	Linseed	Turmeric
Jawar	Mustard and rapeseed	Grass and straw
Bajra	Sesamum (*Til* or *jinjili*)	Jawar stalks
Ragi	Ghi	Sheep and bullocks
Kangni	Sugar	

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar	
	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905
Burma*—												
Tenasserim—												
Mergui	...	...	37·87	...	..	...	...		...	...	...	...
Tavoy	...	...	28·4	29·23	...	...	...	...	...	...	...	..
Moulmein and Amherst	...	...	29·22	35·16	55·65	55·65	...	..	...	...	..	...
Pegu (deltaic)—												
Rangoon	...	..	25·4	27·12	23·32	27·59	...	...	...	...	...	...
Maubin	...	...	32·99	31·68	...	...	...	...	...	...	...	...
Bassein	...	...	41·03	31·07	...	...	...	...	..	...	...	...
Pegu (inland)—												
Henzada	...	...	30·19	30·19	...	...	...	...	...	...	...	...
Toungoo	...	...	31·22	26·89	...	...	...	...	...	...	.	...
Upper Burma—												
Mandalay	...	...	32·16	32·16	25·4	17·78	...	...	...	...	...	...
Pakôkku	..	...	36·36	33·33	...	...	...	...	...	...	...	...
Arakan—												
Akyab	...	..	36·36	30·77	...	...	...	...	...	...	..	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	...	...	40	30	...	...	...	...	...	...	...	...
Dacca	...	...	42·5	25	42·5	26·25	...	...	22·5	14·37	...	..
Central—												
Pabna	...	...	43·44	27·03	...	24·37	...	...	...	...	...	...
Northern—												
Rangpur	...	...	41·25	26·56	40	30	...	...	...	...	...	..
Brahmaputra—												
Goálpára	22·5	12·5	42·5	27·5	...	...	...	...	...	...	...	...
Gauhati	...	...	37·5	2[illegible]·75	...	...	...	...	...	...	...	...
Bengal*—												
Deltaic—												
Midnapur	...	...	36·25	24·37	...	...	...	...	...	...	...	...
Calcutta	...	...	55	40	37·5	32·5	...	...	27·5	23·75	32·5	22·5
Central—												
Bardwan	...	...	37·66	28·12	...	...	...	...	...	...	...	...
Orissa—												
Cuttack	...	...	30·47	25·16	32·34	27·5	..	...	...	...	...	...
Bihár, south—												
Patna	...	...	30·62	26·25	41·87	30·62	...	...	25	16·25	30	21·87
Bihár, north—												
Bhágalpur	...	...	35	23·75	45	26·25	...	...	...	15·62	...	..
Muzaffarpur	..	...	33·28	26·76	41·37	26·56	...	...	28·59	13·75	...	...
United Provinces:—												
(a) Agra—												
Eastern—												
Benares	20·36	18·33	35·83	33·33	38·65	31·15	47·34	34·9	31·87	20·36	28·75	18·85
Central—												
Cawnpore	22·[illegible]	15·36	36·35	29·63	38·07	29·11	43·23	32·66	30·21	20·52	30·78	19·53
Jhánsi	36·21	19·74	44·13	38·12	40·94	32·71	...	...	...	21·93	...	26·46
Western—												
Meerut	...	..	50	36·37 to 50	36·25	26·67	40·94	33·33	...	17·03	31·98	21·04
Agra	30·78	25	29·27	55·16	42·08	28·02	50	32·97	30·78	19·53	34·79	18·8
Submontane, west—												
Shahjahánpur	22·24	15·62	...	...	40	25	...	...	30·62	14·18	30	17·4
(b) Oudh—												
Southern—												
Lucknow	20	17·5	37·5	30·78	41·87	32·19	47·03	38·75	30·62	18·59	28·59	24·37
Northern—												
Fyzabad	23·75	18·12	45	40	40	32·5	...	...	35	17·5	28·75	18·12

* The figures under "Rice, husked" represent the prices of common rice

(*The figures state prices in rupees per ten maunds*)

Bajra		Ragi		Maize		Gram		Arhar dál		Linseed		Districts
1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	
												Burma—
												Tenasserim—
...	...	...	...	...	...	..	.	..	...	...	..	Mergui
...	...	...	...	...	...	...	...	...	..	...	..	Tavoy
...	...	...	...	...	...	40·76	40·76	50	50	...	.	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	22·86	20	27·59	30·77	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	.	...	...	31·37	28·19	..	...	..	...	Bassein
												Pegu (inland)—
...	...	...	...	...	27·95	26·89	26·89	45·71	45 71	...	..	Henzada
...	..	...	..	...	...	36·99	36·99	..	...	...	...	Toungoo
												Upper Burma—
...	...	..	...	...	...	22·3	15·73	43·84	35 56	.	...	Mandalay
...	...	...	...	...	...	21 69	18 18	40·25	40·25	...	...	Pakókku
												Arakan—
...	...	..	...	...	...	38 1	38·1	57·14	50	...	...	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	..	...	...	.	45	32 5	50	40	...	..	Chittagong
...	...	...	...	...	...	28·75	24·37	48·75	18·75	...	...	Dacca
												Central—
...	...	...	...	...	...	30	25	...	22·5	43 75	35	Pabna
												Northern—
...	...	...	...	...	...	35	24·37	52·5	40	...	..	Rangpur
												Brahmaputra—
...	...	...	...	...	..	..	...	...	...	...	...	Goálpára
...	...	...	...	..	...	...	..	...	...	...	...	Gauhati
												Bengal—
												Deltaic—
...	..	...	...	...	...	30 to 35	25 to 32·5	45	35	50	35	Midnapur
42·5	26·25	...	...	30	22·5	35	27·5	50	42·5	53·75	46 25	Calcutta
												Central—
...	...	...	...	...	...	35	25	46·25	30	...	...	Bardwan
												Orissa—
...	...	...	..	...	.	25·42	19·06	27·66	19·06	.	...	Cuttack
												Bihár, south—
...	...	...	...	...	20	28·12	23·12	45	28 75	56·25	36·25	Patna
												Bihár, north—
...	...	...	..	...	17·5	31·87	20·94	52·5	28 59	50	33·75	Bhágalpur
..	...	...	13·75	31·87	16·56	31·87	20·94	44·37	23·44	...	...	Muzaffarpur
												United Provinces:
												(a) Agra—
												Eastern—
29·05	19·37	..	..	2 ·23	...	33·59	22·92	49·84	32 6	48 91	36 67	Benares
												Central—
31·35	20	...	..	2·59	19·3	31·35	21·61	.	...	47·08	33·33	Cawnpore
35·8	25	...	...	31·09	...	35·16	19·06	...	...	...	35·5	Jhansi
												Western—
...	23·54	...	..	28·12	21·04	30·31	21 04	...	22·34	...	...	Meerut
34·79	28·23	...	...	31·98	...	34·79	21·35	50	28·59	57·13	...	Agra
												Submontane, west—
30·62	16·87	...	...	28·54	14·27	34·06	21·04	...	...	50	40	Shahjahanpur
												(b) Oudh—
												Southern—
20·63	25	...	...	26·25	20	31·08	23·28	...	23·12	50	34·69	Lucknow
												Northern—
...	...	...	..	27·5	17·5	32·5	21·56	...	...	...	...	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—*continued*

Districts	Mustard and rapeseed 1906	Mustard and rapeseed 1905	Sesamum (*Til* or *jinjili*) 1906	Sesamum (*Til* or *jinjili*) 1905	Ghi 1906	Ghi 1905	Sugar, raw (*Gúr*) 1906	Sugar, raw (*Gúr*) 1905	Salt 1906	Salt 1905	Tobacco leaf 1906	Tobacco leaf 1905
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	.	...	15·84	17·53	...	...
Tavoy	...	...	...	...	...	...	...	...	20·51	22·54	...	...
Moulmein and Amherst	...	...	...	...	...	...	...	...	18·77	18·77	...	...
Pegu (deltaic)—												
Rangoon	...	...	...	...	...	...	...	...	17·39	17·39	...	...
Maubin	...	...	...	...	...	...	...	..	22·46	22·46	...	...
Bassein	...	...	...	...	...	...	..	...	21·61	21·61	...	...
Pegu (inland)—												
Henzada	...	...	...	...	...	...	..	...	21·99	21·26	...	...
Toungoo	...	...	...	...	...	...	...	...	24·24	24·24	...	...
Upper Burma—												
Mandalay	...	...	...	...	...	...	...	...	22·7	22·54	...	...
Pakókku	...	...	...	...	...	...	...	...	24·71	24·71	...	...
Arakan—												
Akyab	...	...	...	...	...	...	...	..	33·33	25	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	65	40	..	...	400	355	55	60	21·25	27·5	50	60
Dacca	...	...	...	...	420	440	55	60	27·5	27·5	95	75
Central—												
Pabna	57·5	40	.	.	520	520	55	45	30	30	90	110
Northern—												
Rangpur	62·5	36·56	...	...	405	337·5	50	40	30	33·38	30	51·25
Brahmaputra—												
Goálpára	56·87	31·25	...	...	...	...	62·5	57·5	...	..	...	...
Gauhati	52·5	35	...	...	...	...	...	...	...	...	...	...
Bengal—												
Deltaic—												
Midnapur	45 and 60	32·5 and 41·25	...	...	380	345	52·5	52·5 to 55	25	28·75	65 and 90	65 and 85
Calcutta	43·75	43·75	42·5	42·5	410	390	62·5	47·5	25	27·5	80	80
Central—												
Burdwan	60	40	...	...	360	325	50	53·12	24·37	27·5	...	...
Orissa—												
Cuttack	54·69	52·5	50·78	33·28	380·94	342·81	47·66	47·5	23·75	25	60·94	42·5
Bihár, south—												
Patna	55	32·5	70	41·25	350	300	45	40	24·37	30	35	35
Bihár, north—												
Bhágalpur	52·5 and 61·87	28·12 and 37·5	...	...	376·25	330	40	35·62	26·25	35	40	62·5
Muzaffarpur	...	...	...	...	320	304·69	36·25	36·25	27·5	31·87	80	80
United Provinces:												
(a) Agra—												
Eastern—												
Benares	59·32	34·9	58·7	34·27	396·04	345·05	41·93	34·9	...	...	...	...
Central—												
Cawnpore	45·73	33·33	61·56	47·08	304·74	320	41·43	38·07	...	...	65	57·5
Jhánsi	...	33·33	...	...	312·19	309·63	50	43·28	...	...	...	...
Western—												
Meerut	...	...	...	...	355·47	320	57·19	...	..	...	...	...
Agra	50	32·5	...	47·03	355·52	320	64·01	41·87	..	...	80	80
Submontane, west—												
Shahjahánpur	57·13	37·5	...	...	320	320 and 340	...	...	...	...	...	...
(b) Oudh—												
Southern—												
Lucknow	66·67	50	...	53·33	340	310	45	36·35	...	...	70	70
Northern—												
Fyzabad	...	...	...	...	360	340	41·25	36·25	...	...	...	...

(The figures state prices in rupees per ten maunds)

Turmeric 1906	Turmeric 1905	Grass 1906	Grass 1905	Straw 1906	Straw 1905	Jawar stalks 1906	Jawar stalks 1905	Sheep, per score 1906	Sheep, per score 1905	Plough bullocks, per pair 1906	Plough bullocks, per pair 1905	Districts
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	...	...	...	...	...	...	...	...	...	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	...	...	...	...	...	...	...	...	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	...	...	...	...	...	...	Bassein
												Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
												Upper Burma—
...	...	...	...	...	...	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	Pakôkku
												Arakan—
...	...	...	...	...	...	...	...	...	...	...	...	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	Chittagong
...	...	3·12	3·75	...	...	...	...	...	...	...	...	Dacca
												Central—
...	...	...	...	10	10	...	...	...	...	...	...	Pabna
												Northern—
...	...	2·5	1·87	8·75	7·5	...	...	...	...	...	...	Rangpur
												Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	Gauhati
												Bengal—
												Deltaic—
...	...	...	...	5	5	...	...	...	...	...	..	Midnapur
...	...	20	15·62	8·75	10	...	...	...	...	...	...	Calcutta
												Central—
...	...	...	...	3·75	4·37	...	...	...	...	...	...	Bardwan
												Orissa—
...	...	4·69	4·37	5·31	4·69	...	...	...	...	...	...	Cuttack
												Bihár, south—
...	...	...	3·12	...	3·75	...	...	...	...	...	...	Patna
												Bihár, north—
...	...	...	...	...	...	...	...	...	...	...	...	Bhágalpur
...	...	...	...	...	...	...	...	...	...	...	...	Muzaffarpur
												United Provinces:
												(a) AGRA—
												Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	Benares
												Central—
90	70	...	...	...	...	...	...	70	70	...	...	Cawnpore
...	80	...	..	...	...	...	...	...	...	...	...	Jhánsi
												Western—
...	...	...	...	...	...	...	...	60	60	...	...	Meerut
130	45	5	5	10	5	...	...	...	50 and 60	30	30	Agra
												Submontane, west—
100 and 120	70 and 80	...	...	...	...	...	...	60 and 65	55 and 60	40 and 60	70 and 80	Shahjahánpur
												(b) OUDH—
												Southern—
...	...	7·5	8·12	...	...	...	...	40	40	...	...	Lucknow
												Northern—
...	...	...	...	...	...	...	...	...	...	35	30	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—*continued*

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR	
	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905
Rajputana—												
Eastern— Ajmer	26·67	12·5	...	...	45·31	30·78	...	...	38·12	22·19	35·78	20
Panjab—												
Southern— Ferozpur	21·25	20	40	44·37	37·97	23·12	43·75	30	25	13·75	...	12·97
Central— Lahore	30·16	24·22	55·16	47·03	34·43	23·49	28·07	29·9	24·58	13·54	25·78	13·54
South-eastern— Delhi	...	...	47·03	38·12	40·68	29·63	33·44	34·79	30·78	18·18	32·03	16·67
Submontane— Amritsar	26·67	22·24	43·23	38·07	33·33	22·86	35·62	27·13	...	...	30·78	13·33
Northern— Rāwalpindi	22·24	20	50	50	31·35	23·54	34·37	26·67	22·24	11·09	23·49	15·99
Western— Multan	23·12	17·4	34·81	27·55	33·28	26·67	38·12	32·66	22·5	15·05	25·78	15·99
Sind and Baluchistan—												
Karāchi	...	..	38·75	41·25	36·25	29·69	..	...	...	...	26·87	23·12
Shikārpur	...	...	33·44	36·87	25·69	28·12	...	...	23·12	...	...	...
Quetta	..	...	...	.	40 to 43·75	31·25 to 35	58·75	57·5	26·09	20·62 to 21·25	28·28	22·5 to 25
Bombay—												
Deccan and Karnātak— Dharwar	...	...	...	29·69	39·43	32·4	...	...	...	...	26·3	17·66
Sholapur	...	...	...	...	..	...	...	...	...	...	27·92	16·87
Poona	..	...	..	38·73	42·08	25·07	...	...	...	...	...	...
Khandesh and N.-E. Deccan— Ahmadnagar	...	...	...	...	...	...	...	...	...	...	30·88	...
Dhulia	...	..	...	...	...	...	...	...	...	...	30·88	22·24
Gujarat— Surat	24·58	23·07	..	...	42·5	36·72	...	...	...	...	31·72	25·21
Ahmadabad	..	...	47·5	55	41·04	28·75	...	...	...	...	30·73	23·12
Central Provinces—*												
Western— Nagpur	...	...	50	31	45	25	50	36·37	...	...	29	18·5
Central— Jubbulpore	..	...	36·25	30·75	36·25	30·75	...	33·37	...	..	27·5	18
Eastern— Raipur	...	...	36	25	35	22	36	29	...	...	...	...
Berar—												
Akola	..	..	45·75	41·25	36·5	31·25	43·75	38	...	...	23·5	17·5
Amraoti	...	...	47·5	35	38·75	30	42	35	...	...	24·37	16·75
Madras—												
South, central— Coimbatore	...	...	...	...	...	...	...	...	...	...	28·4	25·1
Salem	...	...	...	...	...	...	...	...	...	...	...	...
Central— Bellary	.	..	...	...	...	...	...	...	..	...	25·3	16·9
Cuddapah	2· 9	30·4	...	...	...	...	...	...	...	...	23·7	23·9
Karnul	..	...	...	...	...	...	...	...	...	...	...	...
East Coast, central— Nellore		..	..	...	...	...	...	...	...	...	...	...
East Coast, south— Madras	26·6	26·9	44·3	46·6	...	...	...	...	..	...	...	...
Tanjore	25·4	23·3	46·1	53·4	...	...	...	...	...	...	...	...
Trichinopoly	...	..	...	...	...	..	...	..	..	...	...	...
Southern— Madura	...	...	...	..	...	...	...	...	...	...	33·7	30·2
Mysore—												
Mysore	27·2	24·2	42·97	38·6	52·9	35·22	52·8	48	...	...	27·43	21·03
Bangalore	22·39	15·67	46·16	37·66	35·01	31·83	60·5	56·95	...	...	...	...

* The figures under "Rice, husked" represent the prices of cleaned rice or *chawal*.

(The figures state prices in rupees per ten maunds)

BAJRA		BAGI		MAIZE		GRAM		ARHAR DÁL		LINSEED		DISTRICTS
1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	
												Rajputana—
												Eastern—
40	22·81	...	...	37·19	21·87	36·09	24·06	...	...	61·56	50	Ajmer
												Panjab—
												Southern—
...	17·34	...	...	28·59	13·28	26·72	13·75	...	40	...	72·5	Ferozpur
												Central—
30·47	17 03	...	...	25·83	14·32	27·81	15·31	47·03	40	50	39·01	Lahore
												South-eastern—
34·84	20	...	.	32 03	19·05	32·03	18 59	50	28 59	50	44·37	Delhi
												Submontane—
28·59	...	...	...	25·78	...	25·78	14·79	...	...	...	..	Amritsar
												Northern—
27·6	19·06	...	...	23·85	15·36	27·6	15·36	44·13	44·43	50	27·6	Ráwalpindi
												Western—
29·37	21 04	...	...	25·78	15·99	28 12	18·96	...	...	...	37·35	Multan
												Sind and Baluchistan—
32·5	25	...	...	...	..	...	21·25	...	...	...	...	Karachi
27 5	...	...	...	..		...	19·37	...	.	...	...	Shikarpur
...	...	...	...	37·5	23·12 to 24·37	...	...	47·5	15	...	...	Quetta
												Bombay—
												Deccan and Karnatak—
...	...	..	...	...	...	...	26·77	...	..	..	...	Dharwar
...	...	...	...	...	...	...	...	...	...	56·42	35 57	Sholapur
...	25·52	...	...	...	...	...	23·96	...	..	..	...	Poona
												Khandesh and N.-E. Deccan
37·6	25·47	...	..	...	...	...	...	...	..	..	...	Ahmadnagar
...	20·16	...	...	...	...	...	...	...	..	...	...	Dhulia
												Gujarat—
36·04	29 53	...	...	..	...	42·5	25·94	58·38	46·82	...	...	Surat
36·35	24·37	...	...	..	...	34·79	23·12	...	...	...	...	Ahmadabad
												Central Provinces—
												Western—
...	...	...	...	...	...	34	20	4	31	...	39	Nagpur
												Central—
...	...	...	..	...	...	30·75	22·25	44·37	30 75	47	34·75	Jubbulpore
												Eastern—
...	...	...	...	...	...	33	16·5	40	21	...	...	Raipur
												Berar—
...	...	...	...	...	...	35·5	22·75	39·75	35·62	50	34	Akola
...	...	...	...	...	.	35·75	23·75	40·62	25	50	35	Amraoti
												Madras—
												South, central—
31·6	22·9	...	...	...	...	42·9	32·1	...	...	...	...	Coimbatore
...	...	24·9	21·2	...	...	...	...	24·2	28·2	...	...	Salem
												Central—
...	...	...	...	...	...	37	26·4	...	...	...	...	Bellary
28·7	22·1	...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	..	30·5	23·8	...	..	...	...	27 2	23·8	...	...	Nellore
												East Coast, south—
...	...	...	...	...	...	40·9	28·6	...	...	...	...	Madras
...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
...	...	25·3	22·5	...	...	...	...	...	...	...	...	Trichinopoly
												Southern—
36·5	29·7	...	...	...	...	...	...	25·2	28·9	...	..	Madura
												Mysore—
...	...	27·43	22·53	...	...	22·72	27·71	49·37	57·6	...	...	Mysore
...	...	25·71	21·65	...	...	24·84	26·33	48·4	45·71	...	...	Bangalore

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—concluded

Districts	Mustard and rapeseed		Sesamum (*Til* or *jinjili*)		Ghi		Sugar raw (*Gúr*)		Salt		Tobacco leaf	
	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905
Rajputana—												
Eastern—												
Ajmer	...	...	74·37	53·28	355·52	336·87	61·56	44·06	...	...	...	...
Panjab—												
Southern—												
Ferozpur	..	33·28	...	57·19	380	315	50	40	...	...	80	80
Central—												
Lahore	39·01	28·59	61·56	46·35	388·12	346·56	65·31	46·35	...	...	66·67	50
South-eastern—												
Delhi	51·56	34·79	66·46	50	387·5	345·94	61·56	33·33	...	...	80	61·56
Submontane—												
Amritsar	44·43	33·33	60	50	395	...	...	40	...	...	...	...
Northern—												
Rawalpindi	44·43	30·78	57·13	40	355·47	320	66·67	40	...	...	...	...
Western—												
Multan	42·03	36·35	59·37	47·03	...	376·46	66·56	41·43	...	...	...	80
Sind and Baluchistan—												
Karáchi	...	...	...	...	400	350	...	...	...	...	...	...
Shikárpur	..	35	...	53·75	367·5	351·87	55·62	37·5	...	...	...	...
Quetta	...	...	...	...	360 to 420	380 to 400	...	...	...	...	...	...
Bombay—												
Deccan and Karnátak—												
Dharwar	...	...	...	...	...	...	51·98	64·01	...	...	...	...
Sholapur	...	..	...	...	...	...	60·68	73·18	...	...	...	...
Poona	...	...	...	...	...	...	...	74·58	...	...	...	...
Khandesh and N.-E. Deccan—												
Ahmadnagar	...	...	...	...	...	...	...	70·83	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat—												
Surat	...	...	63·44	57·71	...	...	...	...	...	...	...	...
Ahmadabad	...	...	...	...	385	305	63·75	60	...	...	...	...
Central Provinces—												
Western—												
Nagpur	...	...	...	55·5	400	350	...	...	...	...	...	...
Central—												
Jubbulpore	44·37	30·75	53·25	50	340	300	...	...	29	34	72·62	70
Eastern—												
Raipur	50	...	50	...	340	270	...	...	29	30	200	100
Berar—												
Akola	60·5	45·75	54	37·5	381	361·87	...	...	23	31·25	112·87	114·25
Amráoti	50	43·75	53·75	36·25	380	340	..	...	25	30	160	195
Madras—												
South, central—												
Coimbatore	...	...	77·6	56·5	396·4	327·4	48	51·2	..	...	...	...
Salem	...	...	...	...	385·2	376·7	...	...	..	...	128·3	119·9
Central—												
Bellary	...	..	51·5	...	380·9	285·7	63·6	47·6	...	...	...	...
Cuddapah	...	...	...	...	312·5	279·6	...	...	...	...	...	...
Karnul	...	..	...	...	...	...	...	...	...	...	74	74·1
East Coast, central—												
Nellore	...	...	...	..	...	...	...	...	...	...	...	...
East Coast, south—												
Madras	...	...	55·9	...	362·1	329·2	54·3	49·4	..	...	123·4	123 4
Tanjore	..	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	..	...	...	...	...	...	...	...	...	...	123·4	51·4
Southern—												
Madura	...	...	69·7	69·1	...	...	...	...	...	...	106·8	106·8
Mysore—												
Mysore	...	...	68·19	58·78	383·41	339·17	49·37	76·8	..	...	280·2	280·52
Bangalore	...	...	58·77	58·75	402·85	342·85	55·71	51·43	...	...	291·43	342·35

(The figures state prices in rupees per ten maunds)

Turmeric		Grass		Straw		Jawar stalks		Sheep, per score		Plough bullocks, per pair		Districts
1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	1906	1905	
												Rajputana—
												Eastern—
...	...	8·91	5	7·97	8·33	7·97	5	140	140	85	85	Ajmer
												Panjab—
												Southern—
...	80	3·28	5	5	5	6·25	...	60	50	90	75	Ferozpur
												Central—
128·07	91·46	13·33	12·5	8·44	6·67	...	...	200	150	100	112·5	Lahore
												South-eastern—
114·37	100	13·33	6·67	11·41	6·67	16·67	6·67	80	85	110	120	Delhi
												Submontane—
112·5	...	...	10	13·33	5·62	...	...	80	80	...	...	Amritsar
												Northern—
114·17	100	13·33	10	6·67	6·67	8·91	6·67	80	80	70	80	Ráwalpindi
												Western—
...	96·2	...	7·66	...	4·48	...	6·67	...	60	...	75	Multan
												Sind and Baluchistan—
...	...	...	...	...	...	...	...	...	100	...	...	Karáchi
...	...	...	...	...	...	...	...	...	...	...	...	Shikárpur
...	...	...	...	11·25*	6·87* to 7·5	...	...	60 to 200	40 to 140	...	...	Quetta
												Bombay—
												Deccan and Karnátak—
...	...	...	...	...	...	...	...	...	...	...	...	Dharwar
...	...	...	...	...	...	...	...	...	...	...	...	Sholapur
...	...	...	...	...	...	...	...	...	...	...	...	Poona
												Khandesh and N.-E Deccan
...	...	...	...	...	...	...	...	...	...	...	...	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	...	Dhulia
												Gujarat—
...	...	...	...	...	...	...	...	75	70	...	...	Surat
...	...	...	...	...	...	...	...	...	...	...	...	Ahmadabad
												Central Provinces—
												Western—
...	...	...	...	...	...	...	...	60	60	100	100	Nagpur
												Central—
100	88·87	...	...	...	...	...	...	55	55	40	45	Jubbulpore
												Eastern—
80	67	...	...	...	...	...	...	...	...	25	30	Raipur
												Berar—
114·25	57	...	4	...	...	...	7·5	70	80	90	100	Akola
124	80	6	6	...	...	10·5	9	55	60	90	80	Amráoti
												Madras—
												South, central—
83·2	48	...	...	...	...	4	4·8	...	...	50	50	Coimbatore
60	49·7	...	...	7·7	7·7	...	...	75†	75†	...	...	Salem
												Central—
...	...	...	...	...	...	6·8	5·2	80†	80†	100	100	Bellary
78·9	41·1	...	...	...	...	...	...	...	...	...	...	Cuddapah
98·7	40·4	...	...	...	...	...	...	...	...	...	...	Karnul
												East Coast, central—
...	...	...	...	4·4	4·4	...	...	...	...	...	...	Nellore
												East Coast, south—
80·6	49·4	...	...	...	...	...	...	59·68†	53·75†	...	...	Madras
...	...	...	...	...	...	...	...	80†	80†	...	...	Tanjore
...	...	...	...	...	...	...	...	...	...	...	...	Trichinopoly
												Southern—
...	...	...	...	6·4	4·3	...	...	...	...	40	40	Madura
												Mysore—
109·09	77·14	11·4	6·85	6·51	6·51	5	6·5	100	100	70	70	Mysore
102·86	45	9·14	7·61	9·79	6·86	5·71	5·71	160	160	120 to 150	120 to 150	Bangalore

* Bhusa † Sheep or goats

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Calcutta, March 16, 1906

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1906 *(The figures*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Morgui	...	...	..	...	...	...	9 9	9 9	...	...	...	...
Tavoy	...	...	...	...	12 12	12 8	13 11	13 6	...	...	...	...
Moulmein and Amherst	6 13	6 13	...	...	9 12	9 12	10 8	10 8	...	...	..	...
Pegu (deltaic)—												
Pegu	...	...		...	9 14	9 14	10 8	10 8	...	...	.	...
Rangoon	13 —	12 12	...	...	13 4	13 4	14 12	14 12	...	...	...	...
Manbin	..	..	..	...	9 13	9 13	11 8	11 8	...	...	...	...
Bassein		..		...	8 5	8 5	9 2	9 2	...	...	...	...
Pegu (inland)—												
Tharawadi	...	...		...	10 10	10 10	11 10	11 10	...	...	...	...
Henzada	...	...	..	...	9 11	9 11	12 2	12 2	...	...	...	
Prome	...	...	..	...	...	...	10 13	9 14	...	...	..	...
Toungoo		.	.	...	10 6	10 6	12 6	12 6	...	...	..	...
Thayetmyo		..	.	...	10 —	10 —	11 8	11 8	...	...	.	...
Upper Burma—												
Mandalay	14 2	15 1		...	10 9	10 9	11 9	11 9	...	...	...	...
Bamo	..	..	..	...	10 10	10 10	12 7	12 7	..	...	...	...
Pakôkku	..	..	.	...	8 13	8 13	10 10	10 10	...	...	...	...
Meiktila	.			...	11 12	11 2	13	12 5	20 14	20 4	...	...
Arakan—												
Sandoway	..	.	.	...	15 9	15 9	17 8	17 8	...	...	...	...
Kyaukpyu	...	...	.	...	9 15	11 13	10 15	12 13	...	...	...	...
Akyab	...	...	..	...	9 —	9 —	10 —	10 —	...	...	...	...
Eastern Bengal and Assam—												
Eastern—												
Chittagong	...	...	...		...	...	10 —	10 —	...	...	...	...
Noakhali	...	...	...	..	...	...	8 8	10 —	...	...	...	...
Backerganj	...	...	...	.	..	...	10 —	10 —	...	..	...	...
Maimensingh	7 4	8 —	12 5	12 —	...	...	9 2	8 7	...	..	...	...
Tippera	...	...	...	...	...	...	8 14	10 —	...	..	...	...
Dacca	9 4	9 12	17 8	17 8	...	...	9 8	9 4	...	...	...	.
Faridpur	11 7	14 8	...	24 8	...	...	8 4	8 11	...	...	...	...
Central—												
Pabna	...	...	...	...	...	..	9 —	9 2	...	...	...	...
Rajshahi	12 —	12 —	21 —	24 —	...	...	10 2	10 8	...	...	...	...
Malda	7 11	9 8	...	20 —	...	...	10 —	11 —	...	...	...	...
Bogra	8 7	11 4	...	...	...	...	9 15	10 8	...	...	...	...
Northern—												
Jalpaiguri	10 —	10 —	...	...	...	...	9 8	9 8	...	...	...	...
Dinajpur	9 13	10 —	...	...	...	...	9 10	11 8	...	...	...	...
Rangpur	9 8	11 —	...	...	...	...	9 8	10 —	...	...	...	...
Surma—												
Sylhet	...	...	...	...	8 —	8 —	10 —	10 8	...	...	...	...
Cachar	8 6	8 6	...	..	9 9	10 10	11 11	12 12	...	...	...	...
Hill tracts—												
Khasi and Jáintia Hills	6 —	6 —	...	...	4 10	4 8	8 —	7 4	...	...	...	...
Gáro Hills	...	...	...	...	4 —	4 —	9 —	10 —	...	...	...	...
Manipur	...	...	...	...	27 —	30 —	29 —	31 —	...	...	...	...
Nagá Hills	...	...	...	...	13 4	13 8	14 8	14 8	...	...	...	.
Lushai Hills	...	..	...	...	5 —	5 —	6 —	6 —	...	...	...	...
Brahmaputra—												
Goálpára	12 —	12 —	...	...	5 8	5 8	9 —	9 —	...	...	...	...
Kámrúp	9 —	9 —	...	...	7 —	7 —	10 —	10 —	...	...	...	...
Darrang	7 —	7 4	...	...	7 —	10 —	13 —	13 5	...	...	...	...
Nowgong	...	...	...	..	7 —	7 —	10 —	10 —	...	...	...	...
Sibságar	...	...	...	.	6 —	6 —	11 —	15 —	...	...	...	...
Lakhimpur	7 —	7 —	...	...	5 8	5 8	9 —	9 —	...	...	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakuni, Italian millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	18 14	18 14	Mergui
...	...	...	...	...	...	...	..	...	...	17 12	17 12	Tavoy
...	...	...	...	9 5	9 5	...	...	7 9	7 9	16 4	16 4	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	12 12	12 12	...	...	9 5	9 5	19 2	19 2	Pegu
...	...	...	...	15 12	16 —	...	...	13 4	13 4	18 8	18 8	Rangoon
...	...	...	...	...	...	...	...	...	...	12 8	12 8	Maubin
...	...	...	...	10 11	10 11	...	...	...	..	15 1	15 1	Bassein
												Pegu (inland)—
...	...	...	...	8 8	8 8	...	...	...	.	14 4	14 4	Tharawadi
...	...	...	...	11 2	11 2	...	...	8 2	8 2	14 3	14 3	Honzada
...	...	...	...	9 14	9 14	19 13	18 10	8 2	8 2	16 2	16 2	Prome
...	...	...	...	10 8	10 8	..	...	.	...	10 15	10 15	Toungoo
...	...	...	...	9 14	9 14	20 9	20 9	8 10	8 10	11 10	11 10	Thayetmyo
												Upper Burma—
...	...	...	...	16 —	16 2	...	...	8 5	8 2	17 2	17 2	Mandalay
...	...	...	...	7 2	7 2	...	...	7 2	7 2	11 1	11 1	Bamo
...	...	...	...	17 2	17 2	..	...	8 —	8 —	14 3	14 3	Pakôkku
...	...	...	...	18 2	18 7	30 8	30 12	9 11	9 10	16 —	16 1	Meiktila
												Arakan—
...	...	...	...	...	...	...	...	...	...	18 4	18 4	Sandoway
...	...	...	...	...	...	..	...	...		12 —	14 12	Kyaukpyu
...	...	...	...	10 —	10 —	..	...	6 —	6	10 —	10 —	Akyab
												Eastern Bengal and Assam—
												Eastern—
...	...	...	...	9 —	10 —	...	...	8 —	10 —	16 —	16 —	Chittagong
...	...	...	...	12 8	12 8	...	...	...	...	14 —	15 8	Noakhali
...	...	...	...	10 —	10 —	...	...	...	...	13 —	16 —	Backerganj
...	...	...	...	12 5	11 7	...	...	11 4	11 4	13 10	13 5	Maimonsingh
...	...	...	...	...	...	...	...	...	...	14 3	16 —	Tippera
...	...	...	...	12 4	13 —	...	...	7 14	8 —	14 8	15 —	Dacca
...	...	...	...	8 —	10 —	...	...	7 —	7 —	12 —	14 8	Faridpur
												Central—
...	...	...	...	13 4	13 4	...	...	8 4	8 ..	12	12 —	Pabna
...	...	...	...	14 4	15 —	...	...	9 12	9 12	13 8	13 8	Rajshahi
...	...	...	.	13 —	13 —	...	18 —	6 —	6 —	13 —	11 —	Malda
...	...	...	...	12 —	12 —	...	...	12 —	12	15 —	13 8	Bogra
												Northern—
...	...	...	...	13 —	13 —	..	...	8 —	8 —	13 —	12 8	Jalpaiguri
...	...	...	...	12 —	13 8	...	...	7 3	7 4	14 —	14 —	Dinajpur
...	...	...	...	11 —	12 8	...	...	7 8	8 —	12 8	12 8	Rangpur
												Surma—
...	...	...	...	10 —	10 —	...	...	7 2	7 5	10 5	13 —	Sylhet
...	...	...	...	10 —	9 2	...	...	7 1	8 3	16 —	15 4	Cachar
												Hill tracts—
...	...	...	...	8 —	7 8	15 —	15 —	6 8	6 —	9 —	8 8	Khási and Jáintia Hills
...	...	...	...	8 —	8 —	...	...	5 8	5 8	8 —	8 —	Gáro Hills
...	...	...	...	5 8	6 —	...	...	5 —	5 —	11 —	11 —	Manipur
...	...	...	...	6 8	6 8	...	...	6 —	6 —	8 —	8 —	Nága Hills
...	...	...	...	6 8	6 8	...	...	5 —	5 —	7 —	7 —	Lushai Hills
												Brahmaputra—
...	...	...	...	12 —	12 —	...	...	8 4	8 4	14 —	14 —	Goálpara
...	...	...	...	10 —	11 —	...	...	8 —	8 —	12 —	13 —	Kámrup
...	...	...	...	9 —	10 —	...	...	8 —	8 —	13 —	13 5	Darrang
...	...	...	...	9 —	9 —	...	...	7 —	7 —	13 —	13 —	Nowgong
...	...	...	...	10 —	11 —	...	...	8 —	8 —	13 —	13 —	Sibsagar
...	...	...	...	9 —	9 8	...	...	6 8	6 8	11 —	11 8	Lakhimpur

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1906—*continued* (*The figures*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—												
Deltaic—												
Khulna	...		.	.	...	...	9 —	7 —	...	...	...	..
24-Parganas	8 —	8 —		...	.	...	10 —	9 12	..	..	..	...
Midnapur	8 —	8 —	.	...		...	11 —	11 —	...		...	...
Howrah	...	...	...	...		..	9 —	10 -	...	..	.	..
Calcutta	10 —	10 —	12 4	12 4		...	7 —	7 —	11 -	11 —	9 —	9 —
Hooghly	8 8	8 8	..	...	..		8 14	7 10		...	..	...
Nadia (Krishnagarh)	13 5	..	...	...	..	...	10 —	8 14	..	...	..	...
Jessore	8 —	8 —	10 12	10 —		.	10 —	8 —		...	...	...
Central—												
Bankura	10 —	11 —	...	...	...	...	12 8	12 8	...	...	...	...
Bardwan	...	...	...	...	...	...	10 8	10 8	...	...	...	...
Birbhum	10 .	10 —	...	...	...	...	10 8	10 —	...	...	...	...
Murshidabad	11 4	14 —	22 -	22 —	...	...	11 8	11 —	...	...	...	...
Santhal Parganas	8 8	8 —	14 —	15 —	...	...	10 —	9 —	...	...	...	...
Hills—												
Darjeeling	...	...	...	...	...	...	8 8	9 —	...	...	...	...
Orissa—												
Puri	11 2	11 2	...	...	...	...	13 2	13 2	...	...	...	...
Cuttack	11 13	11 13	...	...	...	...	13 2	12 7	...	...	...	...
Balasore	13 —	13 —	...	...	...	...	13 -	12 —	...	...	...	...
Sambalpur	10 —	10 -	...	...	...	...	14 —	14 —	...	...	...	...
Chota Nagpur—												
Singhbhum	11 —	11 —	...	...	...	...	12 8	12 —	...	...	...	...
Mánbhum	10 —	9 —	13 —	16 —	...	...	13 —	12 —	...	...	...	...
Ránchi	8 — to 10 —	8 — to 9 —	13 —	13 —	...	...	11 8	12 —	...	...	...	...
Palámau	8 7	9 9	...	15 5	...	...	12 7	14 [illegible]	...	...	...	...
Hazáribágh	8 —	8 8	14 —	15 —	...	...	11 —	11 4	...	...	...	...
Bihar, south—												
Monghyr	9 6¾	9 10¾	...	...	...	...	10 11½	10 7½	...	...	...	...
Gaya	9 3	10 5	17 5	16 6	...	...	12 13	14 —	14 5	14 —	10 4	10 4
Patna	9 8	9 —	16 —	16 —	...	...	13 —	12 8	13 —	14 —	...	...
Shahabad	10 —	10 —	15 —	15 —	...	...	12 8	12 8	...	...	...	...
Bihar, north—												
Purnea	10 —	10 -	...	...	...	...	10 —	10 —	...	...	...	...
Bhágalpur	8 14	8 10	...	15 2	...	...	11 6	11 5	...	...	...	...
Darbhanga	9 14	10 7	14 4	15 6	...	...	12 1	11 —	...	...	...	...
Muzaffarpur	8 —	9 —	13 —	13 —	...	...	11 —	11 —	...	...	...	...
Sáran	9 8	9 —	14 —	16 —	...	...	11 —	11 —	15 —	15 —	15 —	16 —
Champáran	9 —	11 —	19 —	19 —	...	...	12 —	11 8	...	...	...	...
United Provinces:												
(*a*) Agra—												
Eastern—												
Mirzapur	8 8	9 8	13 8	13 8	6 —	6 —	9 8	10 8	13 —	13 —	12 —	12 —
Benares	9 12	10 —	11 15	12 3	7 5	7 5	10 9	10 13½	13 —	13 4½	12 11	12 11
Ghazipur	8 14	8 11	12 12	12 12	7 4	7 4	10 10	10 9	14 6	13 14	12 10	12 6
Jaunpur	8 4	9 —	13 —	13 —	5 8	5 8	10 —	10 8	...	...	...	...
Allahabad	8 12	8 12	12 —	12 —	6 —	6 —	9 —	9 —	12 -	13 -	12 —	12 —
Central—												
Bánda	10 4	10 8	12 —	11 4	4 8	4 8	9 12	10 —	13 —	13 2	12 —	12 —
Fatehpur	9 —	9 —	11 8	11 8	8 8	8 8	9 8	9 8	12 8	12 —	11 12	11 12
Hamirpur	9 2	9 6	11 —	11 —	6 4	6 —	8 12	8 12	11 12	12 —	11 12	12 -
Jalaun	9 4	9 12	12 —	12 —	8 —	8 —	9 —	9 —	11 8	11 12	12 .	12 —
Cawnpore	10	10 —	13 —	12 12	...	...	10 8	10 8	12 8	12 8	12 8	12 4
Jhansi	9 8	10 —	12 5½	13 5	8 12	8 12	10 —	10 -	12 4	12 5	11 9	12 4
Etáwah	9 5	9 8	12 2	12 4	5 —	5 —	9 10	10 —	12 2	14 8	11 6	11 4
Farukhabad	9 9	9 9	12 4	13 5	5 6	5 6	10 3	10 3	11 4	11 9	11 15	11 15
Mainpuri	9 8	9 8	11 —	11 —	5 —	5 —	9 —	9 —	11 —	11 —	11 —	11 —
Etah	9 12	9 14	12 —	11 8	5 —	5 —	9 —	9 —	11 4	11 8	11 4	11 8
Western—												
Meerut	10 —	10 1	13 12	13 12	4 —	4 —	10 -	10 —	13 —	12 12	12 —	12 —
Agra	9 —	9 —	12 8	12 8	6 8	6 12	9 —	9 —	11 —	11 —	11 —	11 —
Muttra	9 8	10 —	12 7	12 8	6 —	6 8	9 8	10 —	11 8	12 8	11 4	11 —
Aligarh	9 12	9 12	12 8	12 8	4 8	4 8	...	...	12 —	12 —	11 -	11 —
Bulandshahr	10 8	9 12	12 —	12 8	5 —	5 —	9 —	9 —	12 8	12 8	11 —	11 —
Submontane, east—												
Ballia	9	9 —	13	14 —	6 —	6 -	9 —	9 —	14 —	14 —	13 —	14 —
Azamgarh	9 6	9 4	12 4	13 4	7 10	7 10	10 4	11 10	12 8	13 8	10 8	...
Gorakhpur	10 5	11 11	13 8	14 6	9 6	10 5	11 4	12 2	12 2	13 1	10 12	12 —
Basti	9 4	10 4	12 4	14 —	7 8	7 8	10 8	11 4	..	17 8	..	.

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or thur, cadjan pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—
												Deltaic—
...	...	...	...	9 8	9 8	...	...	9 —	9 —	13 8	13 8	Khulna
...	...	...	...	12 8	13 —	...	...	8 —	8 —	14 8	13 4	24-Parganas
...	...	..	...	10 8 to 12 8	10 8 to 12 8	..	...	8 8	8 8	13 —	14 —	Midnapur
...	...	...	...	8 —	10 —	..	...	8 —	10 —	16 —	16 —	Howrah
...	...	...	...	10 10	10 10	12 4	12 4	7 —	7 —	14 —	14 —	Calcutta
...	...	7 —	7 —	11 —	11	...	...	8 —	8 —	13 —	15	Hooghly
...	...	...	...	13 5	14 9	...	...	8 —	8 —	16 —	16 —	Nadia (Krishnagarh)
...	...	...	...	16 —	12 8	...	...	16 —	12 8	16	12 —	Jessore
												Central—
...	...	...	...	11 —	11 8	...	...	9 —	10 —	16 —	16 —	Bankura
...	...	...	...	11 8	11 12	...	...	8 —	8 12	16 —	16 —	Bardwan
...	...	...	...	11 —	11 4	...	...	8 —	7 8	15 —	14 —	Birbhum
...	...	...	...	13 —	14 —	...	...	8 —	9 8	16 —	16 —	Murshidabad
...	...	...	...	11 —	10 —	14 —	14 —	13 —	13 —	14 —	14 —	Santhal Parganas
												Hills—
13 —	13 —	...	...	10 —	10 —	11 —	11 8	6 —	6 —	10 8	11 —	Darjeeling
												Orissa—
...	...	...	...	14 7	13 12	...	...	9 3	8 8	16	15 —	Puri
...	...	...	...	15 12*	15 12*	...	...	14 7	14 7	16 —	16 —	Cuttack
...	...	...	...	13 —	13 —	...	...	9 —	9 —	13 —	13 —	Balasore
...	...	...	...	11 —	12 —	...	...	9 —	9 —	14 —	11 8	Sambalpur
												Chota Nagpur—
...	...	...	...	11 —	11 —	...	...	12 —	12 —	13 —	13 —	Singhbhum
...	...	...	...	11 —	11 —	...	18 —	9 8	9 8	13 4	14 —	Mánbhum
24 —	23 —	...	...	10 8	10 8	14 —	14 —	6 8	7 —	12 8	13 —	Ránchi
...	...	...	...	11 4	12 6	16 14	19 1	9 —	9 —	14 —	14 1	Palámau
19 8	19 —	...	...	11 —	12 —	15 —	15 —	7 —	9 —	12 8	12 —	Hazáribágh
												Bihar, south—
...	...	...	...	12 9	12 4	12 9	12 9	8 6	8 6	13 9½	13 9½	Monghyr
...	...	...	...	13 5	13 5	17 7	...	8 3	8 3	...	...	Gaya
...	...	...	...	14 —	14 —	...	...	9 —	8 —	16 —	16 —	Patna
...	...	...	...	13 —	13 —	...	...	8 —	8 —	15 —	15 —	Shahabad
												Bihar, north—
...	...	..	..	...	13 —	...	...	8 —	8 —	13 —	13 —	Purnea
...	...	...	...	12 10	13 14	...	...	7 9	8 4	15 —	15 —	Bhágalpur
15 6	18 11	...	...	14 4	14 4	13 3	13 3	9 4½	8 12	14 4	14 4	Darbhanga
...	...	...	...	12 —	13 —	12 —	12 —	8 —	9 —	14	14 —	Muzaffarpur
16 —	14 —	12 —	...	12 —	13 —	13 —	13 —	8 — to 9 —	9	14 —	15 —	Sáran
20 —	21 —	...	..	14 —	16 —	13 —	13 —	9 —	9 —	14 8	15 —	Champaran
												United Provinces
												(a) Agra—
												Eastern—
..	.	...	10 8	11 8	11 8	14 —	14 —	7 8†	8 —†	13 8	13 8	Mirzapur
	...	15 3	15 3	11 12	12 7	13 13	14 10	7 13†	8 1½†	12 1½	12 1½	Benares
...	...	...	...	13 2	13 2	...	...	8 12†	8 14†	13 4	13 4	Ghazipur
...	...	...	...	12 —	13 —	13 —	13 —	9 8†	9 8†	13 8	14 —	Jaunpur
...	...	...	14 —	10 8	12 —	...	...	7 —†	8 —†	12 —	13	Allahabad
												Central—
			.	12 4	12 —	13 8	13 8	8 8†	8 8†	15 —	14 12	Banda
...	...	...	...	11 4	11 —	...	...	8 —†	8 —†	14 —	14 —	Fatehpur
...	...	...	...	11 12	12 —	12 12	13 4	8 8†	8 8†	13 —	13 —	Hamirpur
...	..	...	...	11 4	11 4	12 12	12 8	8 8†	9 —†	14 —	14 —	Jalaun
...	...	...	...	12 8	12 4	13 12	14 —	10 —†	10 —†	16 —	16 —	Cawnpore
...	...	16 —	16 8	11 2	11 8	...	..	...	...	14 8	15 —	Jhansi
...	...	...	...	11 10	12 2	12 10	13 4	9 —†	9 —†	15 —	15 —	Etawah
16 —	16 —	12 —	12 —	11 4	11 9	12 9	13 5	7 8†	8 3†	16 —	15 11	Farukhabad
...	...	...	...	11 —	11 —	12	12 —	10 —†	10 1	14 —	15 —	Mainpuri
...	...	..	...	11 4	11 4	12 8	12 8	8 —†	8 1	16 —	16 —	Etah
												Western—
...	...	...	...	12 3	12 8	13 4	13 7½	8 —†	8 4†	16 —	16 —	Meerut
...	...	...	...	11 —	11 8	12 —	12 —	8 —†	8 —†	17 —	17 —	Agra
...	...	...	...	11 7	12 —	12 8	12 3	15 —	8 —	17 —	17 1	Muttra
...	...	11 —	11 —	12 —	12 4	12 8	12 8	8 8†	8 8†	15 12	15 12	Aligarh
...	...	12 —	12 —	12 4	11 12	11 12	11 12	8 8†	8 8†	15 8	15 8	Bulandshahr
												Submontane, east—
...	...	12 —	10 —	13 —	13 —	14 —	13 —	9 —†	9 —†	14 —	14 —	Ballia
15 —	16 8	12 —	12 —	12 8	13 4	12 8	13 8	9 4†	9 4†	12 4	12 4	Azamgarh
...	...	10 12	11 —	11 11	12 9	12 9	14 —	8 8†	9 9†	14 6	14 12	Gorakhpur
...	19 8	10	11 —	11 8	12 —	14 8	15 —	8 12†	9 —†	13 4	15 4	Basti

* Kalai † Husked

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1906—*continued* (*The figures*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces—*continued*												
(a) Agra—*continued*												
Submontane, west—												
Shahjahánpur	10 —	9 8	13 —	13 —	6 —	6 —	9 —	9 —	14 —	14 —	13 —	13 —
Budaun	9 11	9 10	12 4	12 6	5 —	5 —	8 —	8 8	11 12	11 4	11 4	11 —
Pilibit	10 8	10 4	13 12	13 —	5 —	5 —	10 —	9 4	12 8	12 8	12 8	11 8
Bareli	10 —	9 12	13 —	12 12	5 4	5 8	9 4	9 12	13 4	13 —	12 12	12 4
Moradabad	10 7	10 10	12 6	12 2	5 —	5 —	9 2	9 6	12 4	12 4	12 8	11 10
Bijnor	10 12	10 2	14 —	13 8	4 8	4 8	7 4	7 —	...	...	12 8	11 12
Muzaffarnagar	10 15	11	14 6	14 5	8 4	8 4	8 13	9 1	12 6	12 6	12 6	12 6
Sahâranpur	11	11 13	12 6	12 14	3 3	3 3	7 8	7 8	8 9	10 12	13 7	12 14
Dehra Dún	10 —	10 —	14 —	14 —	5 8	5 8	7 —	7 —	11 —	12 8	12 —	12 8
Hills—												
Naini Tal	8 8	9 —	12 —	13 —	4 —	4 —	8 —	7 —	...	...	9 —	9 —
Almora	13 —	13 —	16 —	18 —	4 8	4 8	10 4	10 4	...	...	...	...
Garhwál	15 —	15 —	18 —	18 —	6 —	6 —	10 —	10 —	...	...	...	...
(b) Oudh—												
Southern—												
Partábgarh	9 4	9 4	12 —	12 —	6 —	7 —	11 —	10 —	12 8	12 —	12 8	12 —
Sultanpur	9 —	9 —	12 8	11 8	8 —	7 —	11 —	11 8	...	...	...	...
Rae-Bareli	9 —	9 8	12 —	12 —	5 —	5 —	11 —	11 —	13 8	13 8	13 8	13 8
Unao	9 —	9 4	12 —	12 —	6 —	6 —	10 —	10 —	12 —	12 —	13 —	12 12
Lucknow	9 8	10 4	12 8	11 8	5 —	5 —	10 —	10 8	14 —	13 8	13 8	13 8
Hardoi	10 —	9 8	13 —	13 —	5 —	5 —	8 —	8 —	12 —	12 8	13 —	13 —
Northern—												
Fyzabad	9 8	10 —	12 —	11 4	...	...	9 —	9 8	14 8	13 8	10 8	11 8
Barabanki	8 12	9 —	11 8	12 —	8 —	8 —	10 —	10 —	11 12	12 —	12 —	12 —
Gonda	10 —	10 8	11 —	11 —	...	...	11 8	11 12	13 4	14 4	12 4	12 4
Bahraich	10 —	10 8	...	16 —	7 —	7 —	11 8	11 8	15 8	15 8	14 8	14 8
Sitapur	9 12	10 —	13 8	13 8	4 —	4 —	10 —	10 —	13 8	13 8	13 8	13 8
Kheri	10 8	10 8	15 —	15 —	3 —	3 —	10 —	10 —	15 —	15 —	15 —	15 —
Rajputana—												
Eastern—												
Partábgarh	8 8	10 —	...	20 —	7 —	7 —	7 8	7 8	16 8	19 —	...	...
Bánswara	9 4	10 8	13 —	14 —	4 —	4 —	6 12	6 12	...	...	...	...
Mewar (Udaipur)	8 10	9 7	10 7	11 7	7 1	7 1	7 14	7 14	11 7	13 —	9 13	9 13
Hilly Tracts of Mewar (Dungarpur)	10 —	10 12	14 —	15 —	4 —	4 —	6 8	6 8	...	...	...	...
Sirohi	8 8 and 9 8	9 8 and 10 4	12 8	13 8	6 —	6 —	8 —	8 —	12 —	12 —	11 4	11 8
Erinpura	9 —	9 10	11 8	12 9	6 —	6 —	8¼ —	8 —	11 8	12 5	11 —	11 12
Ajmer	8 13	9 —	10 7	10 12	6 8	6 8	8 2¼	8 2¼	11 2	11 8	10 —	10 —
Abu	8 12 and 9 8	9 3 and 10 —	11 7	12 1	5 6	5 6	8 6	8 6	11 2	11 3	10 9	10 11
Kishangarh	10 —	9 8	12 —	12 —	6 —	6 —	11 —	10 —	11 8 to 13 —	12 8	11 —	11 4
Bundi	16 —	16 —	19 4	19 4	7 3	7 4	8 6	8 6	24 1	24 1	...	...
Kotah	10 —	9 2	11 —	11 —	7 —	7 —	9 —	9 —	12 —	10 14	9 —	9 8
Jhalawar	8 8	8 13	...	...	6 10	6 10	8 —	8 —	10 11	11 10	10 —	10 8
Tonk	7 15	8 8	9 6¼	10 5	6 2	5 4	6 6	6 9	9 6	11 —	9 8	9 8
Jaipur	9 1	8 15	12 —	11 14	6 8	6 6	7 3	7 1	12 5	12 3	10 6	10 4
Karauli	7 8	8 2	9 11	9 11	7 8	7 8	7 13	8 2	9 6	9 6	8 12	8 12
Dholpur	9 13¼	10 2¼	12 14	12 13¾	7 4	7 4	9 4	8 4	11 13¾	11 —	11 —	11 —
Bharatpur	9 3	9 11	11 11	12 —	5 —	5 —	8 —	8 —	11 12	12 2	10 7	10 7
Alwar	10 11	10 9	12 4	12 12	6 11	6 11	8 8	8 8	11 9	12 3	11 10	10 8
Deoli	9 4	9 2	11 —	11 4	5 —	5 —	6 —	6 —	11 —	11 4	11 —	11 8
Nasirabad	9 —	9 —	...	...	7 8	7 8	8 —	8 —	11 —	11 8	10 —	10 —
Bálmer	9 10	10 6	...	...	6 —	6 —	7 2	7 2	12 9	13 —	11 10	12 1
Anádra	9 5 and 10 2	10 — and 10 11	..	...	5 8	5 8	8 8	8 8	...	...	11 10	12 3
Shahpura	9 8	10 4	10 12	11 12	7 4	7 4	8 8	8 8	12 8	13 8	12 —	12 —
Western—												
Jodhpur	8 1 and 8 13	8 1	11 2	9 1	6 4	6 4	7 8	7 8	11 4	11 4	10 1 and 10 11	10 2 and 10 13
Jaisalmer	8 3	8 3	...	...	6 4	6 4	8 6	8 6	12 1	12 1	10 9	10 13
Bikaner	8 12	9 —	11 —	12 8	3 4	3 4	6 —	5 8	...	...	10 —	10 —
Central India—												
Indore	9 12	9 4	11 —	11 —	6 —	6 —	7 —	7 —	13 —	13 8	11 8	11 8
Nimach	9 8	9 8	...	...	8 —	8 —	8 4	8 4	12 —	12 —	11 8	11 8
Gwalior	8 12	9 2	12 —	12 —	6 12	6 12	7 8	7 8	11 —	11 8	10 4	10 9
Panjab—												
Southern—												
Hissar	10 8	10 8	13 —	13 —	...	...	8 —	8 —	11 12	12 —	10 12	11 —
Ferozpur	10 —	10 —	15 —	15 —	...	...	9 —	9 —	12 —	13 —	12 —	12 —
Central—												
Lahore	11 2	10 10	15 12	16 —	...	...	8 —	8 8	15 —	13 12	12 10	13 4
Gujranwála	11 8	12 4	17 4	17 4	...	...	8 8	8 8	15 8	15 8	13 4	13 4
Gujrat	12 8	13 —	13 —	18 —	...	...	9 —	9 —	15 —	15 —	14 8	14 8
Jhelum	13 —	13 —	16 3	16 —	...	...	8 —	8 —	17 —	...	14 5	14 8

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Bagi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar or Thur, Cadjan Pea (*Cajanus indicus*)		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces—*continued*
												(*a*) Agra—*continued*
												Submontane, west—
...	...	...	...	11 12	11 —	14 —	14 —	8 —*	8 —*	14 —	14 —	Shahjahánpur
...	...	...	...	11 10	11 14	13 6	13 8	8 4*	8 4*	15 —	15 —	Budaun
...	...	...	...	12 8	11 12	13 12	13 12	7 8*	7 8*	13 12	13 8	Pilibit
...	...	10 —	10 —	11 12	11 12	14 4	12 8	8 4	8 8	15 —	15 —	Bareli
...	...	12 —	12 —	12 10	11 6	13 6	13 2	9 4*	12 12*	14 12	14 12	Moradabad
...	...	...	...	11 12	11 8	...	8 12	6 13*	6 —*	15 —	15 —	Bijnor
...	...	...	...	12 10	12 10½	14 5	14 5	6 9*	8 4*	16 5	16 4	Muzaffarnagar
15 1	17 8	15 1	17 3	12 1	13 12	13 7	13 15	7 8*	8 1*	15 9	15 9	Sahávanpur
14 8	14 8	...	...	11 8	12 —	14 —	14 —	10 —*	9 —*	14 —	14 —	Dohra-Dún
												Hills—
...	...	...	...	9 —	11 —	10 —	10 —	6 —*	6 —*	10 —	10 —	Naini Tál
20 —	21 —	...	...	9 —	10 4	...	...	7 —*	7 —*	10 8	10 8	Almora
20 —	20 —	20 —	20 —	10 —	10 —	...	...	7 —*	7 —*	9 —	9 —	Garhwál
												(*b*) Oudh—
												Southern—
14 —	14 —	...	...	12 —	12 —	13 —	16 —	8 —*	8 8*	14 —	14 —	Partábgarh
...	13 8	...	...	12 8	12 8	...	...	8 —*	8 —*	16 —	15 —	Sultanpur
16 —	16 —	12 —	12 —	12 —	13 —	12 —	12 —	8 —*	8 —*	15 —	15 —	Rai-Baroli
13 —	13 —	16 —	16 —	11 8	11 8	13 8	13 —	8 8*	8 8*	13 —	13 —	Unao
...	...	17 —	17 —	12 8	12 —	15 —	15 —	8 —*	8 8*	14 —	14 —	Lucknow
18 —	18 —	14 —	15 —	13 —	12 8	13 —	13 —	8 —*	8 —*	12 —	12 —	Hardoi
												Northern—
...	...	15 —	15 —	11 —	12 —	14 8	13 4	7 8*	7 8*	14 —	14 —	Fyzabad
...	...	...	...	11 8	12 —	14 —	14 —	8 —*	8 —*	14 —	14 —	Barabanki
16 —	16 —	15 —	15 8	13 —	13 12	14 4	14 12	7 8*	7 12	14 —	14 —	Gonda
...	...	14 —	14 —	13 —	13 —	15 8	15 8	9 —*	9 —*	15 —	14 —	Bahraich
18 —	18 —	16 —	16 —	12 —	12 —	14 8	14 8	8 8*	8 8*	14 —	14 8	Sitapur
18 —	18 —	8 —	8 —	13 —	13 —	13 —	16 —	8 —*	8 —*	15 —	15 —	Kheri
												Rajputana—
												Eastern—
...	...	...	...	14 —	14 —	17 —	23 —	8 —	7 8	15 —	15 —	Partábgarh
...	...	...	...	11 12	13 8	12 4	13 8	6 4	6 4	13 8	13 5	Bánswara
...	...	13 7	13 13	10 4	10 10	11 7	12 10	7 1	7 8	14 4	13 13	Mewar (Udaipur)
...	...	...	...	13 —	13 4	12 6	13 4	...	...	14 —	15 —	Hilly Tracts of Mewar (Dungarpur)
...	...	13 —	13 —	10 8	10 12	11 —	11 8	10 —	9 —	17 —	16 8	Sirohi
...	...	...	...	11 —	11 13	...	...	...	...	19 —	19 —	Erinpura
...	...	9 8	9 8	11 1	11 8	10 12	10 9	...	...	16 8	17 8	Ajmer
...	...	...	...	9 11	11 8	11 3	11 11	7 14 and 8 1	7 14 and 8 1	16 6	16 6	Abu
...	...	...	...	11 8	11 8	11 8	11 8	...	...	19 —	18 8	Kishangarh
...	...	...	...	16 —	16 —	...	...	...	...	14 8	15 —	Bundi
...	...	...	...	10 4	10 4	12 —	11 —	7 —	7 —	13 8	13 12	Kotah
...	...	...	...	9 4	9 4	12 5	13 2	8 —	8 —	12 12	12 12	Jhalawar
...	...	...	...	9 9	9 12	9 6	10 11	...	...	15 15	16 10	Tonk
...	...	13 10	14 12	11 10	11 8	12 5	12 8	14 15	14 12	18 13	18 9	Jaipur
...	...	9 6	10 —	9 6	9 6	9 11	9 11	...	...	14 1	14 1	Karauli
...	...	12 —	12 —	11 —	11 6½	...	...	9 —	9 4	17 —	17 —	Dholpur
...	...	9 12	10 —	10 12	11 3	11 14	13 —	7 14½	8 1	16 8	16 8	Bharatpur
...	...	13 —	13 —	12 1	12 12	12 5	12 12	13 —	13 —	18 8	18 8	Alwar
...	...	...	...	10 4	11 —	10 8	10 12	8 —	8 —	17 —	17 —	Deoli
...	...	...	...	11 —	11 —	...	...	8 8	8 8	19 —	19 —	Nasirabad
...	...	...	...	10 —	11 8	11 3	12 13	...	...	16 —	16 —	Balmer
...	...	...	...	10 10	11 7	11 10	12 4	...	...	17 —	17 —	Anádra
...	...	...	...	10 8	11 8	11 —	12 12	...	...	17 4	17 8	Shahpura
												Western—
...	...	...	...	10 —	10 7	11 7	11 4	7 8	7 8	16 8	16 8	Jodhpur
...	...	...	...	9 11	9 11	...	...	...	...	21 —	21 —	Jaisalmer
...	...	...	...	10 4	11 —	...	...	7 —	6 8	16 8	16 —	Bikaner
												Central India—
...	...	...	...	11 —	9 8	13 —	...	7 —	7 —	15 8	15 8	Indore
...	...	...	...	11 4	11 8	...	...	8 4	8 8	16 8	16 4	Nimach
...	...	9 —	9 —	10 4	10 9	12 —	12 8	8 4	8 —	15 —	15 —	Gwalior
												Panjab—
												Southern—
...	...	...	...	12 12	13 8	...	...	...	...	16 —	16 —	Hissar
...	...	10 —	10 —	14 —	14 —	13 —	13 —	10 —	10 —	18 —	18 —	Ferozpur
												Central—
...	...	14 12	14 12	13 14	14 14	15 —	14 —	8 4	8 —	16 —	19 4	Lahore
...	...	20 8	20 8	15 12	16 4	15 —	15 —	...	...	20 —	20 —	Gujranwála
...	...	...	...	14 8	14 8	16 —	16 —	...	...	18 —	18 —	Gujrat
...	...	...	...	15 1	15 2	14 —	14 —	...	...	19 —	19 —	Jhelum

*Husked

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1906—*continued* (*The figures*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Panjab—*continued*												
South-eastern—												
Gurgáon	10 6	10 6	13 4	13 4	...	...	8 —	8 —	11 12	11 12	11 6	11 6
Delhi	10 —	10 —	12 8	13 —	...	...	8 —	8 —	12 —	13 —	11 —	11 —
Rohtak	10 8	11 —	14 —	14 —	...	...	9 —	9 —	12 8	13 —	11 4	12 —
Karnál	10 8	10 12	13 —	13 —	...	...	8 —	8 —	14 —	14 —	11 —	11 —
Submontane—												
Ambala	11 8	11 8	14 12	13 15	...	...	9 12	9 12	11 12	12 12	11 12	12 12
Ludhiána	11 12	12 —	14 4	14 8	...	...	8 —	8 —	12 8	13 —	12 —	12 —
Jalandhar	12 —	12 6	16 —	14 —	...	...	9 8	9 8	10 —	14 —	10 —	10 —
Hoshiárpur	11 8	11 8	15 8	15 8	...	...	9 —	9 —	14 12	15 —	13 —	13 —
Gurdáspur	11 12	11 4	17 —	17 —	...	...	8 —	8 —	10 —	10 —	...	...
Amritsar	11 12	11 12	16 8	15 8	...	...	9 —	9 —	12 8	12 —	13 8	13 —
Sialkot	12 8	13 8	16 8	17 8	...	...	9 —	9 —	14 —	16 —	14 —	14 —
Hills—												
Simla	10 5	10 5	15 —	16 —	...	...	7 —	7 —	...	...	...	10 —
Kángra	13 —	13 —	20 —	20 —	...	...	9 —	9 —	...	...	...	...
Northern—												
Rawalpindi	12 4	13 4	17 8	17 8	...	...	7 12	7 12	16 8	16 8	14 —	14 8
Attock	13 —	13 8	17 8	18 —	...	...	10 —	10 —	26 —	26 —	16 —	16 —
Western—												
Shahpur	12 12	13 4	20 —	20 —	...	...	7 8	7 8	17 —	18 —	16 —	16 —
Jhang	13 —	13 —	17 —	17 —	...	...	10 —	10 —	17 —	17 —	15 —	15 —
Lyallpur	12 8	12 8	17 —	19 4	...	...	9 —	9 —	14 8	...	14 —	...
Multan	11 12	11 12	17 4	18 4	...	...	11 4	11 4	15 —	15 —	13 —	13 —
Montgomery	11 6	11 14	16 —	17 8	...	...	9 —	9 —	15 —	...	14 4	13 2
Muzaffargarh	13 —	13 —	17 —	17 —	...	...	12 —	12 —	19 —	19 —	15 —	15 —
Dera Ghazi Khan	11 12	11 14	16 4	16 4	...	...	10 5	10 —	15 3	15 —	14 6	14 6
N.-W. Frontier Province												
Hazára	13 —	14 —	18 8	20 12	5 —	5 —	8 8	9 —	23 12	23 12	16 8	16 8
Peshawar	12 —	13 —	18 —	18 —	6 —	6 3	9 2	9 12	15 —	16 —	18 —	14 —
Kohat	13 11	14 3	17 3	17 3	6 14	6 14	11 3	11 8	...	...	15 10	16 9
Bannu	14 14	14 10	21 9	24 1	11 4	11 4	12 8	13 2	18 12	18 12	15 10	16 4
Dera Ismael Khan	12 3	12 12	18 3	18 11	5 —	4 14	7 4	7 2	18 13	18 12	14 8	14 4
Sind and Baluchistan—												
Karachi	10 8	11 —	...	...	9 —	9 —	11 —	11 —	13 —	14 —	11 —	11 —
Hyderabad	10 —	10 —	...	...	8 —	7 8	8 8	8 —	13 8	13 8	12 —	12 4
Thar and Párkar (Umarkot)	12 —	12 —	...	...	11 —	11 —	12 —	12 —	...	...	13 —	13 8
Shikarpur	12 —	12 —	...	...	9 —	9 —	10 —	10 —	16 —	16 —	14 —	14 —
Upper Sind Frontier	10 12	10 12	...	...	9 —	9 —	9 8	10 —	14 —	14 —	14 —	14 —
Quetta	9 8 to 10 —	9 8 to 10 —	14 —	14 —	4 —	4 —	8 —	8 —	13 —	13 —	13 —	13 —
Bombay—												
Konkan—												
Karwar	8 5	8 8	...	...	9 2	9 2	10 10	10 10	...	...	...	...
Ratnagiri	8 7	8 7	...	...	8 —	8 —	9 4	9 4	...	...	10 10	10 10
Alibag	8 6	8 5	...	...	9 7	9 7	10 6	10 6	...	...	11 8	11 8
Bombay	7 13	7 13	...	...	5 12	5 12	7 13	7 13	11 —	11 —	10 10	10 10
Tanna	9 2	9 2	...	...	9 4	9 4	10 2	10 2	10 3	10 3	10 13	10 13
Deccan and Karnatak—												
Dharwar	9 7	9 7	...	...	8 4	8 4	9 —	9 —	13 4	14 4	13 4	13 4
Belgaum	8 10	8 10	...	...	7 14	7 14	8 6	8 6	12 7	12 7	11 11	11 11
Satara	8 11	9 7	...	...	7 6	8 14	9 7	9 7	10 9	11 5	10 6	10 6
Sholapur	10 5	10 5	...	...	6 15	6 15	8 8	8 8	13 14	13 14	12 —	12 —
Bijapur	9 5	10 10	...	...	7 7	7 7	7 15	7 15	12 5	13 3	12 3	12 3
Poona	8 5	8 5	...	...	7 8	7 8	8 2	8 2	11 8	11 8	10 —	10 —
Khandesh and N.-E. Deccan—												
Ahmadnagar	10 2	10 2	...	...	7 6	7 6	8 5	8 5	11 11	13 1	10 4	11 11
Násik	9 15	11 6	...	...	7 8	7 8	8 15	8 15	...	...	10 5	11 1
Dhulia	9 10	9 10	...	...	7 5	7 5	8 7	8 7	12 10	12 10	10 7	10 7
Gujarat—												
Surat	9 4	9 4	...	...	6 —	6 —	7 6	7 6	12 —	12 —	11 2	11 2
Broach	9 —	10 —	...	...	7 —	7 —	10 —	10 —	12 —	12 —	10 —	10 8
Kaira	9 —	9 —	...	...	7 8	8 —	8 8	9 —	13 —	15 —	10 8	11 —
Baroda	8 8	8 —	...	...	8 —	8 —	8 8	8 8	11 8	12 —	10 —	9 8
Ahmadabad	9 —	9 —	...	...	5 8	5 8	8 —	8 —	12 8	12 8	10 —	10 —
Godhra	9 —	9 —	...	...	5 4	5 4	9 —	9 —	...	...	10 4	10 4
Disa	9 8	9 8	...	...	7 —	7 —	8 —	8 4	14 8	15 —	13 8	13 —
Kathiawar—												
Rajkot	9 8	9 8	...	...	8 —	8 —	9 —	9 —	12 —	12 —	10 8	10 8
Central Provinces—												
Western—												
Nimar	9 11	10 —	...	...	5 13	5 13	8 15	8 —	13 3	14 2	...	...
Hoshangabad	9 —	8 7	...	...	7 2	7 2	8 6	8 6	11 11	11 11	...	...
Betul	12 13	12 —	...	...	...	...	9 12	8 12	14 9	14 9	...	...
Chhindwara	10 6	10 —	...	...	7 —	8 —	10 —	10 —	16 —	16 5	...	...
Nagpur	8 12	10 —	...	...	5 —	6 4	7 8	8 12	12 11	16 2	...	...
Wardha	10 —	10 —	...	...	5 —	5 —	9 4	9 4	15 —	15 —	...	...

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*) Half-month of report	Marua or Ragi Previous half-month	Kangni or Kakun, Italian millet (*Setaria italica*) Half-month of report	Kangni Previous half-month	Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*) Half-month of report	Gram Previous half-month	Maize (*Zea Mays*) Half-month of report	Maize Previous half-month	Arhar or Thur, Cadjan Pea (*Cajanus indicus*) Half-month of report	Arhar Previous half-month	Salt Half-month of report	Salt Previous half-month	Districts
												Panjab—*continued*
												South-eastern—
...	...	...	...	13 2	12 14	13 —	13 —	7 8	7 8	17 —	17 —	Gurgáon
...	...	...	...	12 —	12 8	12 —	13 —	7 8	7 8	16 —	16 —	Delhi
...	...	10 —	10 —	13 —	13 —	14 —	14 —	10 —	10 —	16 8	16 —	Rohtak
...	...	8 —	8 —	13 —	13 —	14 —	13 —	7 —	8 —	15 —	15 —	Karnál
												Submontane—
18 12	15 8	9 12	11 12	13 —	12 14	18 12	13 12	11 4	11 12	19 —	18 2	Ambala
...	...	14 8	15 —	14 —	14 4	14 12	15 8	6 8	6 8	17 8	17 8	Ludhiána
...	...	12 —	12 —	14 4	14 —	16 —	15 8	...	...	17 —	15 8	Jalandhar
...	...	8 —	8 —	13 12	14 —	14 4	14 —	...	...	16 —	16 —	Hoshiárpur
...	...	...	...	14 —	13 8	14 8	13 —	8 —	...	17 —	16 —	Gurdáspur
...	...	13 —	12 4	15 4	15 4	15 —	14 —	...	...	18 —	19 12	Amritsar
...	...	...	...	15 8	15 —	16 8	16 8	...	...	19 —	19 8	Siálkot
												Hills—
...	...	10 —	11 —	10 5	10 5	13 —	13 —	6 —	6 —	12 11	12 11	Simla
...	...	...	...	12 —	12 —	19 —	18 —	...	...	16 —	16 —	Kángra
												Northern—
...	...	15 8	15 8	14 —	14 8	16 4	16 12	8 12	8 12	18 —	20 —	Ráwalpindi
...	...	10 —	10 —	14 8	15 —	17 —	17 —	8 8	8 8	18 8	18 8	Attock
												Western—
20 —	26 —	16 —	16 —	16 —	17 8	14 8	14 8	7 —	7 —	19 —	19 —	Sháhpur
26 —	25 —	26 —	26 —	15 —	15 —	17 —	17 —	12 —	12 —	17 —	17 —	Jhang
...	...	...	...	15 —	16 —	16 —	16 12	8 —	...	15 —	19 12	Lyallpur
...	...	16 —	16 —	14 —	14 —	13 —	15 8	...	...	18 8	18 8	Multan
...	...	...	...	14 4	15 4	15 —	16 4	8 —	8 —	18 —	18 —	Montgomery
...	...	...	...	13 12	14 4	16 —	16 —	7 —	7 —	16 —	16 —	Muzaffargarh
...	...	...	...	14 11	14 6	...	...	6 4	...	17 13	18 2	Dera Ghazi Khan
												N.-W. Frontier Province
...	...	19 —	19 —	12 —	12 —	16 8	18 4	8 —	9 4	15 8	16 —	Hazára
...	...	17 —	17 —	14 —	14 —	17 —	17 —	10 —	11 —	19 —	19 —	Peshávar
...	...	...	...	15 5	15 5	16 9	17 14	...	...	21 5	21 —	Kohát
...	...	...	...	18 2	18 —	20 3	20 5	11 4	11 4	21 14	21 14	Bannu
...	...	...	...	16 14	16 12	15 14	17 —	10 —	10 —	19 6	19 6	Dera Ismael Khan
												Sind and Baluchistan
...	...	...	...	11 —	12 —	...	...	7 —	8 8	21 —	21 —	Karáchi
...	...	...	...	10 8	11 —	...	...	8 —	8 —	18 —	18 —	Hyderabad
...	...	...	...	8 —	8 —	...	...	...	...	20 —	20 —	Thar and Párkar (Umarkot)
...	...	...	...	13 —	13 —	...	...	7 —	7 —	18 —	18 —	Shikárpur
...	...	...	...	13 8	13 8	...	...	7 —	7 —	15 —	15 —	Upper Sind Frontier
...	...	...	...	12 8	12 12	10 —	11 7	8 —	8 —	13 —	13 —	Quetta
												Bombay—
												Konkan—
15 8	15 3	...	...	9 10	10 2	...	...	9 —	8 15	16 —	16 —	Karwar
11 12	11 12	...	...	11 —	11 -	...	...	8 12	8 12	18 3	18 3	Ratnagiri
...	...	...	...	9 6	10 3	...	...	8 12	8 12	18 11	18 11	Alibag
9 —	9 —	...	...	10 —	10 —	...	...	7 10	7 10	11 9	11 9	Bombay
15 —	15 12	...	...	10 10	10 10	...	...	9 2	9 2	17 8	17 8	Tanna
												Deccan and Karnátak—
...	...	...	...	10 7	9 8	...	...	8 7	8 7	17 15	17 15	Dharwar
14 —	14 —	...	...	9 8	10 —	...	...	9 —	8 —	18 2	17 5	Belgaum
...	...	...	...	10 2	10 14	...	...	9 13	9 13	15 15	15 15	Satara
...	...	...	...	12 3	12 3	...	...	9 15	9 15	15 —	15 —	Sholapur
...	...	...	...	9 9	10 3	...	...	9 3	9 10	16 6	16 6	Bijapur
...	...	...	...	9 6	10 —	...	...	8 10	8 10	17 —	17 —	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	9 11	10 6	...	...	9 2	9 2	15 11	15 11	Ahmadnagar
12 1	13 4	...	...	10 9	11 5	...	...	8 10	8 10	19 12	19 12	Nasik
...	...	...	...	10 9	10 9	...	...	8 11	8 11	14 12	14 12	Dhulia
												Gujarat—
...	...	...	...	9 4	9 4	...	...	7 6	6 15	19 10	19 10	Surat
...	...	...	...	9 8	10 —	...	...	8 —	8 —	20 —	20 —	Broach
13 —	14 —	...	...	9 8	11 8	...	...	8 —	9 —	20 —	20 —	Kaira
13 —	13 —	...	...	10 —	10 —	...	...	6 8	6 8	17 8	17 8	Baroda
...	...	...	...	10 8	10 8	...	...	8 8	8 8	20 —	20 —	Ahmadabad
12 4	13 4	...	...	11 —	11 4	...	...	6 4	6 4	19 —	19 —	Godhra
...	...	...	...	9 4	10 4	...	...	7 8	7 8	18 —	18 —	Disa
												Kathiawar—
...	...	...	...	10 —	10 —	...	...	6 8	6 8	80 —	80 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	9 11	10 —	...	...	8 12	8 12	14 8	14 8	Nimar
...	...	...	...	11 —	11 —	...	...	9 —	9 —	12 13	12 13	Hoshangabad
...	...	...	...	12 —	12 —	...	...	9 7	10 9	12 3	12 13	Betul
...	...	...	...	10 —	13 —	...	...	8 —	8 —	12 2	12 —	Chhindwára
...	...	...	...	10 5	11 4	...	...	8 12	8 12	12 -	13 —	Nagpur
...	...	...	...	10 —	10 —	...	...	11 —	10 —	13 —	13 —	Wardha

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1906—*concluded* (*The figures*

DISTRICT	WHEAT		BARLEY		RICE Best sort		RICE Common		JAWAR OR CHOLUM (*Andropogon sorghum*)		BAJRA OR CUMBU (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces—*continued*												
Central—												
Narsinghpur	10 2	10 —	...	...	6 9	6 7	8 8	7 14	12 13	12 13	...	...
Saugor	10 11	10 11	...	...	6 —	6 —	10 11	10 11	13 4	13 4	...	...
Damoh	10 —	10 —	...	...	8 —	8 —	8 8	8 8	13 12	13 12	...	...
Jubbulpore	10 8	10 8	...	...	7 —	7 —	10 8	10 —	14 —	13 8	...	...
Mandla	10 —	12 —	...	...	9 —	9 —	11 —	12 —	...	..	...	...
Seoni	11 8	11 —	...	...	8 —	8 —	10 —	11 —	16 —	16 —	...	...
Bálághát	8 12	11 4	...	...	6 4	6 4	10 —	11 4	...	...	...	...
Bhandára	9 —	9 —	...	...	6 —	6 —	9 —	9 —	...	...	...	...
Chánda	11 —	11 —	...	...	8 2	8 2	9 —	10 —	15 6	15 6	..	...
Eastern—												
Biláspur	11 11	11 11	...	...	8 —	8 —	12 13	14 4	...	...	...	...
Raipur	11 2	11 —	...	...	8 2	9 —	11 —	10 8	...	...	...	...
Berar—												
Buldána	13 —	12 —	...	...	6 —	6 —	9 —	9 —	20 —	22 —	...	...
Akola	10 —	10 —	...	...	6 —	6 4	8 —	8 2	16 —	16 —	..	...
Amráoti	10 —	10 —	...	...	6 —	6 6	8 —	8 —	15 —	14 —	...	...
Yeotmal	10 —	11 —	...	...	7 —	7 —	9 —	9 —	17 —	18 8	...	...
Nizam's Territories—												
Secunderabad	6 15	6 15	11 4	11 8	4 12	4 10	8 1	8 1	12 8	13 12	14 15	16 —
Bolárum	6 15	7 8	...	...	5 12	5 12	8 10	8 12	15 —	16 —	...	...
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	8 11½	9 5	...	..	...	...
S. Canara	...	...	...	...	...	...	11 6½	10 12½	...	...	...	...
South, central—												
Coimbatore	...	...	...	...	...	...	8 4	8 4	13 12	13 5½	13 11	12 5
Nilgiris	...	...	...	...	...	...	7 8	8 4	...	...	...	...
Salem	...	...	...	...	...	...	7 7	7 7	12 12	12 12	11 10½	11 10½
Central—												
Bellary	...	...	...	...	...	...	8 2	8 2	14 12½	14 4½	...	...
Anantapur	...	...	...	...	...	...	8 10½	8 10½	16 13½	16 13½	...	...
Cuddapah	...	...	...	...	...	...	8 4	8 4	15 8	15 8	14 14½	14 14½
Karnul	...	...	...	...	..	...	7 8	7 8	14 15½	15 7	...	...
East Coast, north—												
Ganjam	...	...	...	...	...	...	9 10	9 10	...		...	...
Vizagapatam	..	...	...	...	...	...	8 6½	8 15½	...	.	13 15	13 15
Godávari	...	...	...	...	...	...	9 3	9 3	16 5	16 5	...	...
East Coast, central—												
Kistna	...	...	...	...	...	...	9 1½	9 1½	13 4	14 9	...	...
Guntur	...	...	...	...	...	...	11 —	10 7	15 11	15 11	13 8	13 8
Nellore	...	...	...	...	...	...	10 7	10 7	14 —⅓	14 —⅓	13 —	12 —
East Coast, south—												
Madras	...	...	...	...	...	...	8 2	8 2	...	...	...	...
Chingleput	...	...	...	...	...	...	8 6½	8 —½	.	..	...	...
N. Arcot	...	...	...	...	...	...	11 2½	10 11½	...	...	...	...
S. Arcot	...	...	..	...	...	...	9 1½	7 13½	...	...	13 11	13 11
Tanjore	...	...	...	...	...	...	10 5	9 8		...	12 5½	10 15½
Trichinopoly	..	...	...	...	...	...	8 10½	8 4	15 9½	14 5	13 11	13 11
Southern—												
Tinnevelly	...	...	...	...	...	...	8 10½	8 10½	...	...	10 15½	10 15½
Madura	...	...	...	...	...	...	9 14½	9 1½	11 12½	12 3	10 15½	10 15½
Mysore—												
Mysore	7 —	7 —	...	...	7 8	7 8	8 8	8 8	14 —	14 —	...	...
Bangalore	11 2	11 2	...	...	7 3	7 3	8 5	8 5	...	...	...	...
Kolar	8 —	8 —	8 —	8 —	7 —	7 —	7 8	7 8	...	...	...	...
Tumkur	7 —	7 —	7	7 —	6 8	6 8	8 —	8 —	16 —	16 —	..	...
Hassan	10 —	9 —	10 —	8 —	8 —	8 —	9 —	9 —	..	..	...	...
Kadur	[illegible] —	8 —	11 —	11 —	8 —	8 —	9 —	9 —	17 —	17 —	..	...
Shimoga	8 6	8 6	...	...	8 6	8 6	9 7	9 7	14 11	14 11	...	...
Chitaldrug	8 —	8 —	8 —	8 —	7 —	7 —	8 —	8 —	16 —	16 —	16 —	16 —
Coorg—												
Coorg	7 8	7 8	7 8	7 8	8 —	8 —	12 —	12 —	...	...	..	...
Aden	8 —	9 5	...	...	6 3	6 3	7 7	7 7	11 12	12 7	11 3	11 3

state the number of sers (of 80 tolas) and chittacks sold for one rupee)

Marua or Ragi (*Eleusine coracana*) Half-month of report	Marua or Ragi Previous half-month	Kangni or Kakun, Italian Millet (*Setaria italica*) Half-month of report	Kangni Previous half-month	Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*) Half-month of report	Gram Previous half-month	Maize (*Zea Mays*) Half-month of report	Maize Previous half-month	Arhar or Thur, Cadjan Pea (*Cajanus indicus*) Half-month of report	Arhar Previous half-month	Salt Half-month of report	Salt Previous half-month	Districts
												Central Provinces—continued
												Central—
...	...	...	...	11 12	10 14	...	...	7 8	7 13	12 13	12 13	Narsinghpur
...	...	...	...	11 2	10 11	...	...	8 —	8 —	14 3	14 4	Saugor
...	...	...	...	10 8	10 11	...	...	7 8	7 2	12 13	12 13	Damoh
...	...	...	...	12 8	11 8	...	...	8 —	9 —	13 -	13 —	Jubbulpore
...	...	...	...	14 —	16 —	...	...	9 —	10 —	11 8	11 8	Mandla
...	...	...	...	12 8	12 —	...	...	8 8	8 —	10 11	10 11	Seoni
...	...	...	...	10 2	11 4	...	...	8 12	10 —	13 8	13 8	Bálághát
...	...	...	...	10 12	10 12	...	...	8 8	8 8	15 —	15 —	Bhandára
...	...	...	...	14 —	8 14	...	...	11 4	9 14	13 6	13 —	Chanda
												Eastern—
...	...	...	...	12 13	12 13	...	...	10 11	10 11	10 11	10 11	Bilάspur
...	...	...	...	11 2	12 —	...	...	9 2	9 —	13 —	13 —	Raipur
												Berar—
...	...	...	...	14 —	14 —	...	...	10 —	10 —	14 —	14 —	Buldána
...	...	...	...	10 —	10 —	...	...	9 —	9 —	15 —	15 —	Akola
...	...	...	...	10 —	12 —	...	...	9	9 8	13 —	13 —	Amráoti
...	...	...	...	10 —	9 8	...	...	10 —	10 —	13 —	13 8	Yeotmal
												Nizam's Territories—
17 9	16 14	...	...	10 14	10 15	...	...	15 5	16 1	12 1	12 1	Secunderabad
...	...	...	...	10 9	11 —	...	...	...	...	11 9	11 8	Bolaram
												Madras—
												Malabar Coast—
...	...	...	...	...	...	...	...	...	...	15 3	15 10½	Malabar
...	...	...	...	...	...	...	...	...	...	18 12½	18 7½	S. Canara
												South, central—
14 13	14 13	...	...	...	...	...	...	...	...	15 9½	14 10½	Coimbatore
...	...	...	...	...	...	...	...	...	...	12 6½	12 6½	Nilgiris
14 1	14 1	...	...	...	...	...	...	...	...	14 14	15 —	Salem
												Central—
16 8	15 8½	...	...	...	...	...	...	...	...	15 1	15 8	Bellary
17 7½	17 7½	...	...	...	...	...	...	...	...	18 —	18 -	Anantapur
17 12	14 13	...	...	...	...	...	...	...	...	16 11	15 11	Cuddapah
...	...	...	...	...	...	...	...	...	...	13 12	13 3	Karnul
												East Coast, north—
14 4	14 15½	...	...	...	...	...	...	...	...	14 6½	13 10	Ganjam
14 10½	14 2½	...	...	...	...	...	...	...	...	14 2	14 2	Vizagapatam
15 8½	15 8½	...	...	...	...	...	...	...	...	20 —	20 —	Godavari
												East Coast, central—
15 10½	15 6½	...	...	...	...	...	...	...	...	20 —	20 —	Kistna
14 15	14 13	...	...	...	...	...	...	...	...	18 7½	18 7½	Guntur
16 13	13 10	...	...	...	...	...	...	...	...	20 9	20 9	Nellore
												East Coast, south—
12 —	12 —	...	...	...	...	...	...	...	...	20 1	19 13½	Madras
11 15½	11 15½	...	...	...	...	...	...	...	...	21 8½	21 10	Chingleput
14 7	14 1	...	...	...	...	...	...	...	...	15 13½	19 5½	N. Arcot
13 5	13 5	...	...	...	...	...	...	...	...	17 11	17 11	S. Arcot
16 4½	14 13	...	...	...	...	...	...	...	...	17 12½ and 18 3½	19 —	Tanjore
15 3	14 13	...	...	...		...	...	...	...	17 7	17 7	Trichinopoly
												Southern—
13 5	13 5	...	...	...	...	...	...	...	...	20 1⅓	20 1⅓	Tinnevelly
15 8½	16 4½	...	...	...	...	...	...	...	...	16 —	...	Madura
												Mysore—
14 —	14 —	...	...	8 4	8 4	...	...	11 —	11 —	14 —	14 —	Mysore
15 —	15 —	...	...	9 11	9 11	...	...	8 —	8 —	14 6	14 6	Bangalore
15 —	15 —	...	...	9 —	9 —	...	...	8 —	8 —	15	15 –	Kolar
18 —	18 —	...	...	9 —	9 —	...	...	8 —	8 —	13 –	13 —	Tumkur
16 —	16 —	...	...	9 —	10 —	...	...	10 —	9 —	12 —	14 —	Hassan
16 —	16 —	...	...	9 —	9 —	...	...	9 —	9 —	14 —	14 —	Kadur
14 11	14 11	...	...	9 7	9 7	...	...	8 6	8 6	14 11	14 11	Shimoga
16 —	16 —	20 —	24 —	9 —	9 —	...	...	8 —	8 —	10 —	10	Chitaldrug
												Coorg—
15 8	15 8	...	...	14 8	13 8	...	...	7 8	8 —	15 8	15 8	Coorg
...	...	...	...	11 3	11 3	...	...	10 3	11 3	32 -	32 1	Aden

FREDERICK NOEL-PATON
Director-General of Commercial Intelligence

W. L. HARVEY
Secretary to the Government of India

Calcutta, March 16, 1906

Statement of Approximate Gross Earnings of Indian Railways.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

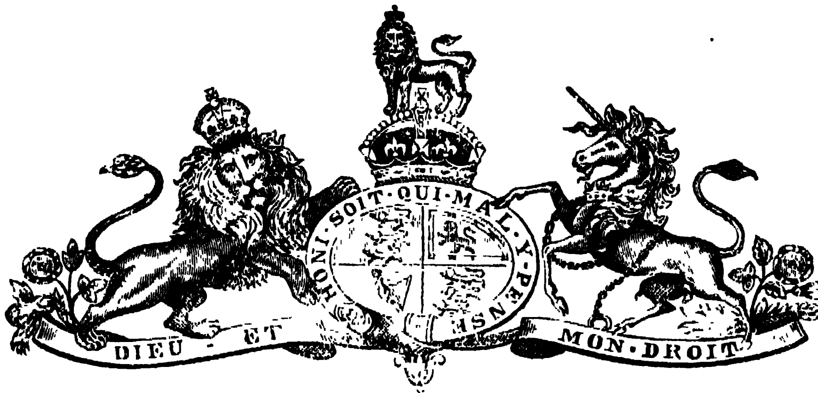
N.B.—As regards the figures in column Total earnings [illegible] figures have been used as far as possible.

Gauge	Railways	Average earnings per mile per week: During 1st-half of 1905	During official year 1904-05	Results of working during 1st-half of year: Mean mileage worked 1905	1906	Total earnings for week ending 4th March 1905	3rd March 1906	Earnings per mile open for week 1905	1906	Total earnings from 1st January to 4th March 1905	3rd March 1906	Increase	Decrease	Results of working for official year: Total earnings from 1st April to 4th March 1905	3rd March 1906	Increase	Decrease
		R	R	Miles.	Miles.	R	R	R	R	R	R	R	R	R	R	R	R
	State and Guaranteed Railways.																
5' 6" gauge	Bengal-Nagpur (incldg. J. G. & R. D. 2' 6")	259	199	1,958	1,994	5,14,550	[illegible]	263	[illegible]	[illegible]	50,77,000	7,87,048	..	1,78,36,435	2,31,35,000	52,98,564	...
	Bezwada extn (Nizam's)	332	311	21	21	[illegible]	[illegible]	330	219	59,735	[illegible]	..	435	3,09,830	3,18,000	8,170	...
	Bombay, Baroda and Central India (incldg. V. W. 3' 3⅜")	744	702	594	594	4,42,970	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,45,945	...	[illegible]	1,78,83,000	9,92,503	...
	Eastern Bengal (incldg. 3' 3⅜" and 2' 6")	308	376	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	316	[illegible]	[illegible]	[illegible]	.	[illegible]	2,03,27,000	25,62,925	...
	East Indian	744	749	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	773	[illegible]	[illegible]	6,11,910	...	7,08,79,341	6,97,17,000	..	11,62,341
	Great Indian Peninsula system	731	615	[illegible]	1,509	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..	4,51,76,997	4,79,05,000	24,28,003	...
	" Agra-Delhi Chord	97	50	120	120	[illegible]	[illegible]	[illegible]	153	[illegible]	[illegible]	1,57,932	..	40,138	8,91,000	8,44,862	..
	" Indian Midland (incldg. Bhopal-Itársi)	185	192	926	914	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,64,417		85,30,830	85,09,000	...	1,21,830
	Madras	304	307	845	845	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,24,993	..	1,24,69,661	1,27,26,000	2,56,339	...
	" North-East line	283	218	494	495	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	.	1,00,622	50,05,329	60,33,000	10,27,671	...
	" West Coast extension (Calicut-Azhikal)	[illegible]	160	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	117	[illegible]	[illegible]	..	[illegible]	3,48,071	3,31,000	...	17,071
	North Western (incldg. K. K. Thal & N. Durgai 2' 6")	359	370	3,312	3,305	12,19,415	[illegible]	[illegible]	[illegible]	1,05,24,324	[illegible]		10,95,324	5,87,17,131	5,27,03,000	..	60,14,131
	Oudh and Rohilkhand (incldg. C. Burhwal 3' 3⅜" link)	249	243	[illegible]	1,240	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,48,198	..	1,43,52,244	1,44,97,000	1,44,756	...
	" Hardwar-Dehra	187	162	32	32	[illegible]	[illegible]	174	[illegible]	[illegible]	45,200	[illegible]	...	2,39,257	2,87,000	47,743	...
3' 3⅜" gauge	Assam-Bengal	79	79	740	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	52,051	..	[illegible]	[illegible]	4,26,600	..
	Burma	253	214	1,340	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..	84,743	1,35,31,248	1,42,87,000	4,55,752	...
	Jodhpur-Hyderabad (British section)	102	101	124	124	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	73,345	..	5,99,350	7,57,000	1,57,650	..
	Lucknow-Bareilly	134	138	237	237	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,19,000	[illegible]	..	13,66,152	15,06,000	1,39,848	...
	Nilgiri	375	330	17	17	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	45,200	3,605	..	2,70,029	2,97,000	26,971	...
	Pálanpur-Deesa	39	36	17	17	[illegible]	[illegible]	[illegible]	41	[illegible]	7,000	554	...	28,755	32,800	4,045	...
	Rajputana-Malwa (incldg. Godhra-Rutlam-Nágdá 5' 6")	309	273	1,817	1,908	[illegible]	[illegible]	[illegible]	273	[illegible]	51,45,000	..	4,05,281	2,33,16,224	2,56,48,000	23,31,776	..
	South Indian	223	217	1,124	1,124	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	20,95,000	9,695	...	1,17,33,387	1,18,98,000	1,64,613	...
	" Tanjore District Board	113	100	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	92,500	[illegible]	..	5,01,706	5,39,000	37,294	...
	" Travancore Branch	82	83	[illegible]	105	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,051	..	3,25,189	4,51,000	1,25,811	...
	Southern Mahratta (incldg. Gl.-M. Fron. sec.)	145	135	1,165	1,165	[illegible]	[illegible]	134	[illegible]	[illegible]	16,35,000	3,33,821	...	75,11,412	81,27,000	6,15,588	...
	" Bellary-Rayadrug (c)	...	...	...	33	...	[illegible]	..	[illegible]	..	4,900	4,900	...	...	21,900	21,900	...
	" Hospet-Kottur (d)	...	...	...	43	...	[illegible]	..	[illegible]	..	8,900	8,900	...	...	38,100	38,100	...
	" Mysore section	114	103	296	296	[illegible]	[illegible]	[illegible]	137	[illegible]	[illegible]	62,573	...	14,46,802	17,04,000	2,57,198	...
	Tirhoot State	225	224	565	610	1,37,335	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	86,692	...	57,63,501	57,73,000	9,499	...
2' 6" gauge	Morappur-Dharmapuri (e)	...	...	...	19	...	[illegible]	...	42	.	4,400	4,400	...	...	4,400	4,400	...
	Tirupattur-Krishnagari (f)	...	...	...	26	...	900	.	35	..	7,400	7,400	...	...	20,000	20,000	...
2' 0" gauge	Jorhat	47	49	30	33	1,733	[illegible]	[illegible]	[illegible]	12,553	17,000	4,442	...	69,689	74,800	5,111	...
	TOTAL	348	331	21,717	[illegible]	80,75,519	77,74,200	372	346	6,87,72,408	7,21,23,500	33,51,092	...	33,85,19,681	34,96,58,000	1,11,38,319	...
	All other Railways.																
5' 6" gauge	Bhopal-Ujjain	111	84	114	114	12,485	[illegible]	109	[illegible]	[illegible]	1,13,000	5,233	...	4,58,614	5,56,000	97,386	...
	Bina-Goona-Bárán	57	53	148	148	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	14,294	3,74,736	3,22,000	...	52,736
	Delhi-Umballa-Kalka	233	222	162	162	34,958	32,100	[illegible]	[illegible]	[illegible]	[illegible]	18,464	...	17,07,458	18,69,000	1,61,542	...
	Jammu-Kashmir	66	63	16	16	1,105	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,432	...	51,163	51,300	137	...
	Kolar Gold-fields	363	439	10	10	3,773	[illegible]	377	[illegible]	[illegible]	29,700	...	458	2,13,572	1,73,000	...	40,572
	Ludhiana-Dhuri-Jakhal	94	86	79	79	[illegible]	[illegible]	106	[illegible]	[illegible]	[illegible]	37,665	...	3,31,265	4,83,000	1,51,735	...
	Ludhiana Extension (g)	...	...	...	155	..	[illegible]	..	[illegible]	..	31,700	[illegible]	...	..	67,200	67,200	...
	Nágdá-Ujjain	115	78	34	34	[illegible]	4,000	[illegible]	135	[illegible]	[illegible]	[illegible]	...	1,25,727	1,60,000	34,273	...
	Nizam's Guaranteed State	252	248	334	334	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	40,01,509	40,61,000	59,491	...
	Petlád-Cambay	127	101	32	33	4,742	3,500	[illegible]	[illegible]	[illegible]	27,500	..	5,753	1,51,958	1,53,000	1,042	...
	Rájpura-Bhátinda	239	190	107	107	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,34,000	...	[illegible]	10,00,829	10,23,000	22,171	..
	South Behar	137	135	79	79	[illegible]	[illegible]	159	137	[illegible]	95,500	2,851	..	5,17,242	5,14,000	...	3,242
	Southern Punjab	164	133	425	425	91,051	[illegible]	214	[illegible]	[illegible]	[illegible]	..	1,35,594	28,26,388	29,41,000	1,14,612	...
	Tapti Valley	135	89	155	155	23,243	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..	6,26,724	10,62,000	4,35,276	...
	Tarkessur	318	285	22	22	11,505	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,897	..	2,98,258	3,03,000	4,742	...
3' 3⅜" gauge	Ahmedabad-Dholka	65	58	34	34	[illegible]	[illegible]	[illegible]	45	[illegible]	[illegible]	...	6,457	94,068	83,500	...	10,568
	Ahmedabad-Parantij	78	67	55	55	4,707	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..	4,079	1,76,931	1,77,000	69	...
	Bengal and North-Western	144	140	902	925	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	45,406	...	61,97,919	57,58,000	...	4,39,919
	Bengal-Dooars	157	189	30	30	4,779	4,000	[illegible]	[illegible]	[illegible]	45,700	..	11,151	3,31,774	3,34,000	2,226	..
	" extensions	75	79	117	117	[illegible]	7,000	[illegible]	[illegible]	[illegible]	[illegible]	.	5,054	4,23,271	4,70,000	46,729	...
	Bhavnagar-Gondal-Junágad-Porbandar	120	103	334	334	[illegible]	[illegible]	159	[illegible]	[illegible]	[illegible]	..	8,746	17,20,347	16,83,000	..	37,347
	Birur-Shimoga	44	35	38	38	[illegible]	[illegible]	40	47	[illegible]	[illegible]	1,077	..	62,734	75,000	12,366	...
	Dhrángadrá	42	44	21	21	[illegible]	1,400	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..	46,039	50,000	3,961	...
	Dibru-Sadiya	228	231	78	78	[illegible]	[illegible]	[illegible]	247	1,59,254	[illegible]	...	6,284	8,77,450	8,81,000	3,544	...
	Gaekwar's railway	[illegible]	[illegible]	134	134	12,505	[illegible]	94	[illegible]	[illegible]	[illegible]	.	19,627	4,60,433	4,49,000	...	11,433
	Hyderabad-Gódavari Valley	179	[illegible]	[illegible]	392	73,015	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	44,163	...	[illegible]	27,49,000	5,28,969	...
	Jaipur (h)	...	...	..	[illegible]	..	[illegible]	.	44	.	17,100	17,100	...	...	32,800	32,800	...
	Jamnagar	54	51	54	54	[illegible]	[illegible]	152	54	[illegible]	[illegible]	...	5,379	1,35,330	1,30,000	670	...
	Jetalsar-Rajkot	91	83	46	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	33,700	...	8,657	1,78,651	1,63,000	...	15,651
	Jodhpur-Bikaner	73	69	709	709	[illegible]	70,500	[illegible]	[illegible]	5,09,430	[illegible]	50,570	...	23,01,606	26,58,000	3,56,394	..
	Kolhápur	123	99	29	29	[illegible]	[illegible]	137	[illegible]	[illegible]	[illegible]	7,708	...	1,35,406	1,64,000	28,594	...
	Morvi (including Vankaner-Morvi 2' 6")	74	76	94	90	[illegible]	[illegible]	44	[illegible]	[illegible]	[illegible]	...	14,071	3,44,115	2,81,000	...	63,115
	Mymensingh-Jamalpur-Jagannathganj	64	75	51	51	4,140	[illegible]	[illegible]	[illegible]	[illegible]	40,200	15,246	...	1,91,141	2,21,000	29,859	...
	Rohilkhand and Kumaon (Co.'s sec.)	125	145	60	60	[illegible]	[illegible]	[illegible]	141	[illegible]	[illegible]	834	...	5,16,165	5,52,000	35,835	..
	" Bareilly-Soron extension (i)	...	...	...	64	..	[illegible]	..	[illegible]	..	23,400	23,400	...	...	23,400	[illegible]	...
	Shoranur-Cochin	117	116	65	65	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	355	...	3,62,823	3,56,000	...	6,823
	Udaipur-Chitor	56	41	67	67	[illegible]	[illegible]	41	75	[illegible]	38,800	13,734	...	1,27,306	2,07,000	79,694	...
	Yesvantpur-Mysore Fron. sec. (incldg. M. Nanjangúd)	125	124	67	67	[illegible]	[illegible]	[illegible]	145	[illegible]	80,000	[illegible]	...	4,00,682	3,93,000	...	7,682
2' 6" gauge	Barsi	[illegible]	151	22	22	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	.	10,035	1,50,735	1,86,000	35,265	...
	Cooch Behar	95	80	34	34	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..	[illegible]	1,29,685	1,22,000	...	7,685
	Gaekwar's Dabhoi	94	[illegible]	94	94	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	1,077	3,03,616	3,34,000	30,384	...
	Kalka-Simla	210	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	3,806	5,84,409	6,92,000	1,07,591	...
	Rajpipla	40	[illegible]	37	37	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..	134	48,022	54,800	6,178	..
2' 0" gauge	Darjeeling-Himalayan	305	[illegible]	51	51	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	[illegible]	9,72,994	9,00,000	...	72,994
	TOTAL	137	[illegible]	[illegible]	5,574	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..	3,21,79,737	3,39,24,600	17,44,863	...
	GRAND TOTAL	[illegible]	[illegible]	[illegible]	[illegible]	88,91,277	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	[illegible]	38,35,82,600	1,28,83,182	...

(a) Includes the Bengal Central Railway purchased by the State on the 1st July 1905.
(b) Includes the Noakhali (Bengal) Railway purchased by the State on the 1st January 1906.
(c) Opened from 1st July 1905.
(d) Opened from 1st April 1905.
(e) Opened from 15th January 1906.
(f) Opened from 15th September 1905.
(g) Opened from 10th June 1905.
(h) Opened from 10th November 1905.
(i) Opened from 29th January 1906.

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FINANCIAL STATEMENT FOR 1906-1907.

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ACCOUNTS AND ESTIMATES.

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FINANCIAL STATEMENT FOR 1906-1907.

PART I.

Preliminary.

I beg to lay on the table the Financial Statement for 1906-1907, together with the usual figures relating to the accounts of 1904-1905, and the Revised Estimates of 1905-1906.

2. The year now drawing to a close has in certain important Provinces been less favourable than those which immediately preceded it. The Arabian Sea monsoon current was late in arriving, and the total autumn rainfall was much below the normal in the United Provinces, the Punjab, the Deccan districts of Bombay, and Rajputana. In parts of Madras also there was at one time a serious deficiency in the rainfall, but this was made good by favourable rains in the cold weather. The partial failure of the monsoon was unfortunately followed by great delay in the winter rains of Northern India, and though these eventually came, and greatly relieved the situation, they were too late to save a large proportion of the unirrigated crops. Famine conditions have been declared to exist in ten British districts and in several States of Rajputana, and by the end of February, over 360,000 persons in all were in receipt of relief. These untoward events necessitated liberal remissions and suspensions of revenue, and expenditure on famine relief, which will affect both the current year, and also 1906-1907.

3. In the rest of India the seasons were on the whole favourable, and the harvests generally good. Our revenue has come in well, and shows signs of continued and healthy development; and if the rainfall of next season should be normal, we may look forward to the restoration of prosperity in those tracts which are now unhappily suffering. After making adequate provision for famine relief, and for the effect of the drought on our land revenue, we estimate that on the present basis of taxation and expenditure, we should have had in 1906-1907 a revenue surplus of £1,687,500. This is in excess of our needs, and we have accordingly decided to carry into effect certain reductions of taxation and transfers to the Local taxation account which are estimated to absorb £586,700 per annum. Almost the whole of this sum will be devoted to relieving the burdens of the agricultural tax-payer. An account of the particular measures to be adopted will be found in paragraphs 41 to 45 of the Financial Statement.

4. In view of the present agricultural situation, it would not have been prudent to embark on any important new schemes of administrative reform involving large recurring expenditure. We have therefore limited our proposals in this direction to three measures, of which the most considerable is one to which we are already committed, while the other two do not involve large present outlay and are deemed to be of pressing importance. These projects are estimated to cost us £226,700 a year, and an account of them will be found in its proper place.

5. The effect of these measures taken together is to diminish our revenue or increase our expenditure in the aggregate by £813,400, thus reducing the estimated surplus of the ensuing year to £874,100.

6. I now present the figures for the three years, reduced to their simplest form, and excluding Capital, Debt, and Remittance transactions. They are as follows:—

	1904-1905 (Accounts).
	£
Revenue	84,812,971
Expenditure charged against Revenue	81,356,905
Surplus	3,456,066

	1905-1906 (Revised Estimate).
	£
Revenue	84,829,500
Expenditure charged against Revenue	83,073,800
Surplus .	1,755,700

	1906-1907 (Budget Estimate).
	£
Revenue	86,495,100
Expenditure charged against Revenue	85,621,000
Surplus .	874,100

Accounts of 1904-1905.

7. This time last year we estimated that the year 1904-1905 would close with a surplus of £3,485,500. The final accounts agree closely with this, the actual amount being £3,456,066, a shortage of £29,434. The revenue exceeded the Revised Estimate by £113,871, and the expenditure was less by £43,595, but the improvement was confined to the Provincial and Local section of the accounts, which benefited to the extent of £186,900, leaving a net worseness in the Imperial section of £29,434.

8. Under Opium, the weighments in Malwa during March were exceptionally low and resulted in a reduction of £22,501. Excise receipts exceeded the estimate by £51,424, chiefly in Bombay, where, in consequence of a change in the excise year, the fees for retail licenses in the Presidency Town for 20 months were brought to account during the year. There were increases of £40,997 under Forests mainly in Burma, and of £14,000 under Assessed Taxes fairly distributed over the Provinces. Irrigation rose by £39,836, especially in the Punjab and Madras where Land Revenue due to Irrigation improved materially. Under Interest, there was a short receipt of £20,121, the major part of which was due to the non-payment within the year of interest due by the Kalka-Simla Railway. The net Railway revenue account was reduced by £149,062, mainly in consequence of increased working expenses and renewals on the East Indian, Bengal and North-Western, Tirhoot, North-Western, Oudh and Rohilkhand, Rajputana-Malwa and Bengal Nagpur Railways, the charges for which were brought to account in the closing months of the year. Army charges were less than the estimate by £139,006, of which £93,995 was on account of Reorganization. There were also reductions of expenditure amounting to £45,356, under Public Works, Civil and Military, £24,947 under Irrigation (chiefly in Burma and Bengal), and £26,664 under Direct Demands on the Revenues, chiefly in Bombay, partially counterbalanced by small increases under other heads. Taken as a whole, the figures approximate closely to those of the Revised Estimate framed last March, and do not call for special remark.

Revised Estimate, 1905-1906.

9. Last March, we anticipated that the revenue of the year 1905-1906 would amount to £83,433,000, the expenditure chargeable against revenue to £82,529,200, and the probable surplus on the Imperial section of the accounts to £903,800. The results now anticipated are more favourable. The revenue has increased by £1,396,500, while the expenditure chargeable against revenue has also increased by £544,600, and the surplus, as now estimated, will amount to £1,755,700. These results relate, as already stated, only to the Imperial section of the accounts. If we include the Provincial and Local sections, the position is somewhat modified. The figures of revenue, both for the Budget and the Revised Estimates, are unaffected. In regard to expenditure, however, we anticipated a year ago that the total disbursements on revenue account for Imperial, Provincial, and Local taken together would amount to £83,899,500; and we expected that of this sum, the Provincial Governments and local bodies would draw on their accumulated balances to the extent of £1,370,300, the direct charge against current revenue being thereby reduced by an equivalent amount. According to our present estimates, the aggregate expenditure in all three sections will amount to £82,993,400, being less than the budget figure by £906,100.

Instead, however, of having to draw on their balances, the Provincial Governments have increased the latter by £80,400, and as this constitutes a liability against Imperial revenues, it is, in accordance with established practice, charged off at once in the accounts, increasing the expenditure chargeable against the revenue of the year to an equal extent. The causes of the increase in the Provincial balances are set forth below.

10. In the last Financial Statement I explained that an endeavour was being made to attain a higher standard of accuracy in the estimating of our revenue and expenditure. The figures now presented to the Council will show to what extent these efforts have been successful during the past year. The comparison must of course be made with the aggregate revenue and expenditure, disregarding their allocation between Imperial, Provincial, and Local. It will be seen that our total revenue has exceeded the Budget Estimate by £1,396,500, which represents 1·67 per cent on the figure taken last March. On the expenditure side, the total disbursements are now estimated to amount to £905,100 less than in the Budget. This represents a difference of only 1·08 per cent on the original estimate.

11. So far as revenue is concerned, these results are not unsatisfactory: more than half of the increment of revenue occurred in the gross receipts from Railways, in which, if anywhere, a cautious estimate is justifiable. In regard to expenditure, although the percentage of variation from the original estimate is very low, the true result is less successful, for there were large lapses of grants both for civil expenditure in India and for army charges at home, and the net reduction would have been considerably greater than it is had we not applied a portion of the funds thus set free to meeting other charges not provided for in the Budget. Even here, however, there are some grounds for a more favourable view, for the lapse in army charges in England was due to special causes which we hope are not likely to recur. On the whole, I think, it may be said that a fair amount of improvement has been effected: and for the future I can merely repeat the assurance which I gave last year that we shall continue to do our best to eliminate all avoidable sources of error.

12. The following is a statement of the principal heads of Revenue and Expenditure in which the Revised Estimate differs from the figures of the Budget by £30,000 or more. The figures of the Railway Revenue Account and of Irrigation, Post Office and Mint are taken net:—

Revenue.

	£
DECREASE—	
Land Revenue	440,000
Customs	39,100
Irrigation	118,000
INCREASE—	
Salt	75,700
Stamps	60,400
Excise	210,400
Other principal heads	197,400
Interest	139,700
Post Office	35,700
Mint	202,400
Railway Revenue Account	401,300
Receipts by Military Department	150,300

Expenditure.

INCREASE—	
Interest	52,900
DECREASE—	
Civil Departments	237,600
Other Public Works	256,900
Army Services	842,000
Special Defences	61,200

Explanations on all points of importance will be found in the annexed Memorandum by the Financial Secretary. The only matters to which reference need be made here are the following:—

Under Land Revenue, the failure of the monsoon has produced the greatest effect in Bombay and the Punjab, where the falling-off in collections is estimated at R22,16,000 and R8,70,000, respectively. In the United Provinces the shortage amounted to R7,95,000, and would have been larger had not the loss due to the frost of January 1905 been overestimated. In Madras the collections fell short of the Budget

Estimate by R23,23,000, but this was due not to the character of the harvests but to the high collections of 1904-1905 which left a comparatively small amount of arrears to be recovered in the current year. Smaller shortages are anticipated in Burma, Eastern Bengal and Assam, and Ajmer, but the estimates will be exceeded in Bengal and Berar. In the two provinces chiefly affected by drought remissions of land revenue have been made aggregating R80,88,000, while a further sum of R86,17,000 is under suspension.

13. Last March the opinion was expressed in some quarters that we had pitched our estimate of Customs revenue for the current year too low. The actual results, however, are far from bearing out this view. The receipts have fallen short of our estimate by £39,100, and the shortage would have been considerably greater but for the increase of the duty on spirits effected by the Tariff Amendment Act in January last. The increase of duty took effect one month after the date of passing the Act, and extensive clearances of stocks took place during the interval, yielding an increase of revenue of £63,300. This will of course tend to reduce the revenue from this source in the ensuing year. Apart from this exceptional item, the chief features of the year were the great and continued development of the receipts from cotton piece goods and from the corresponding excise duty on Indian mills, and the large falling-off under petroleum, and under silver and other metals. The import duty on cotton piece goods yielded £886,700, and the excise duty £183,700, both figures being the highest on record. The latter is now 250 per cent greater than in 1896-1897, the first complete year of its operation, and affords gratifying testimony to the thriving and progressive state of the industry. The falling-off in the duty on petroleum was £73,300, and is due to the stoppage of imports of Russian oil after the destruction of the works at Baku. Its place was taken by Burma oil, which pays no duty. The imports of silver have received a severe check, and the receipts from duty have fallen short of the estimate by £106,700. In the earlier months of the year, the exports of rice were somewhat behindhand, and a shortage in the export duty seemed probable. This has, however, latterly been made good, and the returns will not fall far short of the original estimate. The other variations do not call for special notice.

14. Under Salt, we had made what seemed to be a liberal allowance for the probable increase of consumption due to the reduction of the duty last March. The results have, however, surpassed our anticipations. By the end of February the issues of salt had exceeded those of the corresponding period of the previous year by 14,38,000 maunds, and we now expect that this figure will have risen to 16 lakhs of maunds by the end of the year. This advance follows on a very large increase of 17,86,000 maunds which occurred in 1904-1905, by which time the first reduction of duty made in 1903 had come into full effect. We have recently received an interesting series of reports from the Local Governments on the results of the two successive reductions of the duty in 1903 and 1905. These show that the cumulative reduction of one rupee has been proportionately of greater effect than the preceding reduction of 8 annas; that the cheapening of the retail price, and often the cause to which it is due, have become known even among the humblest classes of the people, so that "even the Bhil woman who takes her salt as a dole with her supply of grain from the bania on bazar days knows that she ought to get about a third more than she used to do;" that a purchase which formerly sufficed for 3 or 4 days now lasts the same family for 5 or 6; that more salt is being given to the cattle; that in some provinces at least the consumption per head has risen by 10 per cent in the last three years; and that the saving per head of the population may be reckoned at about one day's wages of the poorest of the working classes. It must be many years before the revenue which we have sacrificed can be made good by the development of consumption; but in the meantime the results obtained are evidence that our policy has reached the classes whom it was intended to benefit.

15. The weighments of Malwa opium have fallen very short of the estimate and are now calculated at only 16,000 chests, the lowest number for many years past. The loss of revenue on this head is estimated at £209,300. On the other hand, Bengal opium has fetched an average price of R1,434 per chest as compared with the estimate of R1,400, and the number of chests sold has been raised to 49,200 in place of 48,000, the improvement amounting to £225,400. The net result is a betterness of £12,800 as compared with the Budget.

16. Excise has exceeded the estimate in all provinces except the United Provinces and Burma, the improvement being greatest in the Central Provinces and Berar, Bengal, Madras and Bombay.

17. The increase under Mint receipts represents seigniorage at 2 per cent on larger coinage. The coinage of the year depends on the demands of trade, and it is impossible to foresee with any certainty what amount of new coinage will be required. Last March we assumed that an outturn of 500 lakhs would be necessary, whereas

the actual demand has been exceptionally heavy, and is now estimated to amount to 16,50 lakhs.

18. The earnings of State and Guaranteed Railways continued to expand, though not so rapidly as in 1904-1905. The grain traffic on the North-Western Railway was adversely affected by the failure of the *rabi* crop in Northern India and the rise in local prices, and the net earnings of this important system fell below those of the previous year by £462,500. There was also some falling-off on the East Indian Railway due to diversion of traffic to other lines and increased expenditure on working and maintenance. Most of this, however, will have been made up before the end of the year. On the other hand, the Bengal-Nagpur Railway obtained greatly enhanced receipts chiefly from coal, and its net earnings rose by £239,000. There were also large improvements on the Great Indian Peninsula (£161,100) and Rajputana-Malwa (£142,500) systems, and to a smaller extent on most of the other lines. The net revenue account is behind the figure of 1904-1905 by £80,000, but is in excess of the Budget Estimate for the current year by £461,300. This last sum is no doubt substantial, but it represents little more than 1½ per cent on the gross receipts of our Railways, which now approach the enormous sum of 25 millions sterling.

19. The chief factor in the increase under "Other principal heads of Revenue" was the development of the receipts from Forests which were exceptionally large in Burma, and also to a smaller degree in Bombay. Assessed Taxes also did well in all the principal provinces.

20. The saving under "Civil Departments" was due to the failure of the Local Governments to expend in full their allotments for Police (£203,200), Education (£243,700), Medical (£38,800), and Scientific and Minor Departments (£88,000). This is a matter for regret, but it is chiefly attributable to the fact that specially liberal grants had been made for the initiation of important schemes of administrative reform, and it is a common experience that delay unavoidably occurs in getting these under weigh at the outset. On the other hand, there was an increase of £272,300 under "Political," mainly due to payments aggregating £241,200 on account of the subsidy of the Amir of Afghanistan with arrears. At the time the Budget was under preparation the negotiations with the Amir were still proceeding, and it was considered expedient to make no reference to the matter in the estimates. The lapse under Public Works occurred chiefly in the Punjab, where the Local Government has so far failed to utilise in full the grant made for the improvement of Simla. Expenditure on Military Works also fell short of the estimate by £71,200 chiefly on works connected with Army reorganization.

21. The reduction of expenditure on the Army was mainly due to the inability of the India Office to supply within the year the full amount of stores, and munitions of war required chiefly in connection with the scheme of reorganization. There were also lapses of grants under other heads.

22. Instead of a Provincial and Local deficit of £1,370,300 as estimated, there will be a surplus of £80,400. As already explained, this item does not affect the actual revenue and expenditure, but only its allocation as between Imperial on the one hand, and Provincial *cum* Local on the other. The causes of the alteration were broadly these: in the first place, over and above the allotments made to Provincial in the Budget, we have during the year made two grants of 30 lakhs each to the Central Provinces and Eastern Bengal and Assam with reference to the new Provincial settlements. We have also transferred from the Imperial to the Provincial section three more grants of 7 lakhs, R17,20,000 and R5,00,000 which were provided in the Budget for expenditure on minor irrigation works, agricultural improvements, and University education respectively. The effect of these transfers was to increase the Provincial resources, at the cost of Imperial, to the extent of R89,20,000, or £594,600. Apart from these transfers, the Provincial and Local share of total revenue increased by £50,400 as compared with that which was estimated in the Budget. Their expenditure, on the other hand, as already explained, fell short of what was anticipated by £805,700.

Budget Estimate for 1906-1907.

23. For next year, we estimate that the revenue will amount to £86,495,100, and the expenditure (after allowing for a sum of £1,077,600 which is chargeable against Provincial and Local balances) to £85,621,000, thus leaving a surplus of £874,100.

24. We anticipate that the receipts from Land Revenue will be considerably better than during the current year, in which they have been adversely affected both by the frost of January 1905 and also by the irregularity and delay in the rainfall in some provinces. In the United Provinces it is satisfactory to know that in the opinion of the Local Government the agricultural prospects of the province as a whole are more encouraging than they were at this time last year; and after allowing for remissions and suspensions aggregating R31,31,000, we anticipate an increase of R36,61,000 over the collections of the current year. In Bombay also, in spite of the adverse conditions prevailing in the Deccan districts, a recovery to the extent of R21,92,000 is anticipated, after allowing R49,88,000 for remissions and suspensions. Considerable improvements are also expected in Burma where much new land is being brought under settlement, and also in Madras and the Punjab. It will of course be understood that, while due allowance has everywhere been made for existing conditions, these calculations are all based on the assumption that the rainfall of the ensuing year will be normal. Under Opium, we have had to take account of the heavy fall in the prices realized at the last two sales of Bengal opium. Last year, we estimated that the average price obtained would be R1,400 a chest, and the actual average has been R1,434. The sales in February and March, however, yielded rates of only R1,343 and R1,258 respectively, and for next year we cannot safely assume a higher average than R1,125. This involves a decrease of 111½ lakhs of rupees as compared with the Revised Estimate of the current year. On the other hand, we expect a small recovery in Malwa, where the weighments during 1905-1906 have been the lowest on record: and the net falling-off is estimated at £659,400.

25. The consumption of salt and the receipts from the salt duty have continued to expand in a very gratifying manner, and we consider that we shall be justified in assuming that there will be a further increase to the extent of 12 lakhs of maunds during 1906-1907, the increase of revenue being £63,300. The increase of revenue will not be in proportion to the increase of consumption because the receipts of the current year were swollen by credit sales of salt effected before the reduction of the duty in March 1905. Under Stamps and Excise we have allowed for the normal growth of revenue. Under Customs we anticipate a total increase of £139,300 over the receipts of the present year. Of this only £20,000 is attributed to the increased duty on spirits, for the reason stated in paragraph 13 above. It would not be safe to reckon on any increase in the receipts from petroleum, an industry in which duty-free Burma oil is claiming a rapidly growing share. Under other items, however, we consider that a moderate all-round growth may be looked for, especially in view of the somewhat disappointing returns of the current year; and the state of the Indian textile industry warrants us in expecting a further advance in receipts from the cotton excise duty. Under "Other principal heads" we calculate on a loss of £464,300. This occurs almost wholly under the head of "Provincial Rates" where a net reduction of £513,300 is allowed for. The explanation of this will be found in paragraph 44 below: it is wholly due to the reduction of taxation, but for which the head would have yielded a moderate increase of revenue.

26. The only other head of revenue which calls for remark is Railways. Last March, we thought it prudent to assume that the net results of the current year would fall short of the unprecedented figures of 1904-1905. In this we have been justified by the result; but the returns have nevertheless proved considerably better than we anticipated, and there is nothing in existing circumstances to warrant the belief that the revenue from this source will undergo a check in the immediate future. The figures of the past two years, and those which we have decided to take for 1906-1907 are as follows:—

	Actuals, 1904-1905.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
	£	£	£
Receipts	24,022,465	24,658,200	26,154,600
Charges	21,917,027	22,632,700	23,925,300
Net Revenue	2,105,438	2,025,500	2,229,300

27. On the Expenditure side of the account, the only head under which a material reduction is anticipated, as compared with the Revised Estimate of the current year, is Interest, in which we expect a decrease of the charge by £139,000. This is partly due to the progressive transfer of debt from the non-productive to the productive class, but is also due in large measure to higher special charges in the current year which will not recur in 1906-1907.

28. Under almost all other heads, we anticipate an increase of expenditure, as compared with the current year, the more important items being as follows:—

	Increase in 1906-1907, compared with Revised Estimate of 1905-1906.
	£
Direct Demands on the Revenue	287,300
Salaries and Expenses of Civil Departments	1,140,600
Other Public Works	421,500
Army Services	406,400

29. The bulk of the first item will be incurred under the head Land Revenue, and represents increased charges of district administration, spread more or less uniformly over all the principal Provinces. There are also smaller increases under Stamps (chiefly in connection with the supply of the unified stamp); Excise, in the Central Provinces and Burma; and Forests, mostly in the two latter provinces and in Madras.

30. Of the large increase under "Salaries and Expenses of Civil Departments" the greater part occurs under the heads Police (£410,100), Education (£317,400) and Scientific and Minor Departments (£151,200). In all these cases, and especially in the case of Police, the increase is due in part to the additional grants which we have decided to allot, as explained in paragraph 36 below. In large part, however, it is also due to the fact that the Local Governments failed to expend in full the considerable sums assigned to them in the Budget for the current year. Their schemes for utilizing the money have been more completely elaborated during the past twelve months, and we hope that they will make up lost ground during the ensuing year.

31. Of the increase under "Public Works" over three-fourths is on account of Civil Works, mainly in Madras, the Central Provinces, Bengal, and Eastern Bengal and Assam, and in the provinces administered by the Government of India. Under Military Works there is an increase of £91,500 mainly in connection with reorganization of the army.

32. The increase in Military expenditure is almost wholly due to the fact that a very large lapse amounting to £777,100 occurred in 1905-1906 on the grant provided for expenditure in England on new artillery and other stores for reorganization. Of this, a large part represents liabilities which have been definitely contracted, and a charge of £734,000 has accordingly been carried forward to the Home Estimates of 1906-1907, a corresponding reduction being made in the Indian Estimates of that year. To obviate to some extent the inconvenience thus occasioned in carrying out the programme of reorganization, we have regranted a portion of the lapsed grant, *viz.*, £267,000, or 40 lakhs, for expenditure in India next year. This does not imply any actual increase of expenditure, but merely a transfer of charge from one year to the next. The effect is to increase the surplus of the current year by the amount of the lapse, and to reduce that of 1906-1907 by the amount regranted, which, as stated above, is £267,000. As compared with the Budget Estimate of last year, there is a decrease of £435,600.

33. For Famine Relief, we have provided £539,100, equivalent to R80,86,000. Of this, 42 lakhs are expected to be required in Bombay, 20 lakhs in the United Provinces, 13½ lakhs in the provinces administered by the Government of India, mostly Rajputana, and small sums in Madras and the Punjab. The total grant shown against the head "Famne Relief and Insurance" remains constant at one million sterling, the provision for reduction or avoidance of debt being absorbed, and some reductions made in the provision for construction of Protective Railways and Irrigation Works.

34. Had we maintained taxation on the same scale as in the current year, and had not undertaken the additional expenditure on police, education, and agricultural improvement to which reference is made below, our surplus would have amounted to £1,687,500. I now proceed to give an account of the measures to which we have decided to devote a portion of this sum.

Application of the Surplus.

35. The objects to which we have decided to devote so much of the surplus as is in excess of requirements are five in number. Three of these, as stated in paragraph 4, are measures of administrative reform involving increase of expenditure; the fourth which is by far the largest and most important, provides for the reduction of local taxation on the land; while the fifth, which is a small matter closely connected with the last named, provides for the relief of certain local authorities at the expense of Imperial revenues.

36. Taking these in order, we first provide a sum of 25 lakhs per annum for the reform of the Police, in accordance with the approved recommendations of the Police Commission. It will be remembered that last year a similar grant of 50 lakhs was provided for this purpose, and the grant now given is in addition thereto. We are pledged to carry out these reforms as funds become available, and though unfortunately a considerable part of the provision made last year has not been spent, we hope that this will be made good in 1906-1907 and a further material advance obtained. The principal objects to which the additional grant of 25 lakhs will be applied are the following:—

(1) The introduction of improved scales of pay for the superior officers.
(2) The recruitment of the new class of officers to be known as Deputy Superintendents.
(3) The further recruitment of Sub-Inspectors.
(4) The formation of Provincial Departments of criminal investigation.
(5) The introduction of some of the reforms proposed in the police force of the towns of Madras, Calcutta and Rangoon.

If funds are available, some further measures may be undertaken, but this is at present uncertain.

37. The grant will be apportioned between the various Provinces as follows:—

	Lakhs.		Lakhs.
Madras	4½	United Provinces	3¼
Bombay	2½	Punjab	2½
Bengal	4	Burma	2½
Eastern Bengal and Assam	2¼	Central Provinces	2½
Minor Provinces	1		

38. Next, we make a further grant of four lakhs per annum for agricultural development and research, over and above the similar grant of 20 lakhs per annum made last year. This is not a new departure, but merely another step in furtherance of the policy on which we have embarked of rendering whatever assistance it may be in the power of the State to afford to the principal industry of the country. The money will in part be reserved for expenditure by the Imperial Government, while a part will be added to the grants made to the Local Governments last year.

39. Lastly, we have decided to provide a small sum of 5 lakhs a year for education, of which approximately one-half will be applied to technical education, and the remainder to the education of Europeans and Eurasians.

The grant for technical education will be allotted as follows, *viz.*:—

	R
Bombay	1,67,000
Bengal	35,000
United Provinces	30,000
Central Provinces	22,000

40. The grant to be given to Bombay is intended primarily to develop and increase the efficiency of the three central institutions, *viz.*, the College of Science, the Victoria Jubilee Technical Institute, and the Sir Jamsetji Jijibhai School of Art, Bombay; to provide adequate inspection for ordinary technical schools and schools of weaving and the textile industry, and for elementary drawing in all kinds of institutions; for the creation and maintenance of three new special technical schools, and for the development and improvement of a certain number of approved technical schools by increased grants; and for scholarships in all classes of approved technical institutions.

In the case of Bengal the grant will provide for the establishment and maintenance of a central weaving school at Serampore at which instruction in the best and latest methods of hand-weaving will be imparted.

The grant for the United Provinces is intended to assist in the proposed expansion of the mechanical apprentice class at the Roorkee College, with the object of giving a sound practical training in the principles of mechanics, steam, and electricity.

The grant to be assigned to the Central Provinces is for the establishment at Nagpur of an elementary school for handicrafts. It includes an initial grant of R 10,000 for buildings.

The balance of the grant, which is to be applied to the improvement of education for Europeans and Eurasians, has not yet been distributed, and its allotment is still under consideration.

41. I now turn to the principal measure to which we propose to devote the funds at our disposal. After considering various alternatives, to which I need not further allude, we have come to the conclusion that on the present occasion it is the agricultural tax-payer who has the first claim to relief. We made a small beginning in this direction last year, by abolishing the Famine cesses in Northern India * and the Central Provinces. We now propose to take a long step further by abolishing the cesses which are levied under various names such as the patwari cess, the village service cess and the like, in Madras, the Central Provinces, the United Provinces, the Punjab and the North-West Frontier Province, and to a trifling amount also in Ajmer and Coorg. The village establishments and land records which these cesses go to maintain are, in present circumstances, an important direct Government interest, and this has been recognized by the fact that in Madras only one-half of their cost has been defrayed from the village service cess, the remainder being borne by Government. Similarly in the United Provinces an annual contribution of 10 lakhs has been made from Provincial Revenues towards the Patwari Fund, and a similar practice has prevailed in the Central Provinces. In Bombay we have gone still further, for in that Province no village service cess at all is levied, and the village establishments are wholly remunerated by service lands, which means that their entire cost devolves upon the State. The cesses are administered by Government, and not by any local authority; and we now propose to abolish them altogether, subject to the minor exceptions mentioned below, and to arrange that the Provincial Governments shall take over the entire liability for maintaining the establishments, receiving compensation from Imperial revenues for the additional charges thus thrown upon them.

42. The exceptions referred to above are (1) the cess levied in Madras on "Proprietary," *i.e.*, permanently settled estates, under Madras Act II of 1894, and (2) the village officers' cess in Sind. The latter is not really a separate cess at all, but is merely a portion of the land revenue assessment, which is earmarked for the payment of the village officials. The former is a real cess, supplemental to the land revenue, and we should have been prepared to abolish it, but for certain practical difficulties that have arisen by reason of the establishments employed in the "Proprietary" tracts of Madras being in a transitional state. In both cases the amount involved is small.

43. We further propose to abolish the zemindari dâk cess in Bengal, and the eastern districts recently transferred to the new province. Both the district post, and the cess from which it is maintained, are an anachronism, and the cost of collecting the latter is out of proportion to the amount involved. In future, the entire postal service will be maintained by the Director General of the Post Office, at whose disposal funds will be placed, from Imperial revenues, for the work hitherto paid for from the cess.

44. The revenue sacrificed by this measure is R82,19,000 per annum and its allocation among the various provinces is shown in the following statement :—

Province.	Name of cess abolished.	Amount.
		R
Madras	Ryotwari Village Service cess	28,00,000
Bengal	Zemindari Dâk cess	2,34,000
Do.	Patwari cess (Sambalpur)	26,000
Eastern Bengal	Zemindari Dâk cess	1,20,000
United Provinces	Patwari cess	25,54,000
Punjab	Ditto	15,04,000
North-West Frontier Province	Ditto	1,40,000
Central Provinces	Ditto	7,25,000†
Ajmer	Ditto	21,000
Coorg	Village Officers' cess	35,000

45. Lastly, we propose to discontinue the practice of making certain petty appropriations from the funds of District and Local Boards for various provincial purposes, such as the district post, normal schools, establishments employed in Government offices for local purposes, and the like. The amounts involved are in all cases small, but the practice, however defensible on logical grounds, has long been felt to be a blot on our administration of local funds. In future, the local bodies will receive their revenues intact, and the charges hitherto defrayed from the appropriations will be paid by the Local Governments, which will receive compensation from Imperial revenues. In the

* Practical difficulties have retarded the actual inception of this measure in the Punjab, but it will be carried out in that province from April 1906.

† This includes a sum of about R2,20,000 per annum which is collected direct from tenants by the patwaris, and does not pass through the Government accounts. The intention is to discontinue the levy of the whole cess.

case of appropriations for the district post, funds will be provided in the budget of the Post Office. The amounts involved aggregate R5,82,000, distributed as follows :—

Province.	Nature of appropriation.	Amount.
		R
United Provinces	For the district post	1,90,000
Do.	For normal schools	56,000
Do.	For local fund establishments in Commissioners' offices	11,000
Punjāb	For the district post	1,41,000
North-West Frontier Province	Ditto	8,000
Burma	Ditto	1,21,000
Central Provinces	Ditto	48,000
Coorg and Ajmer	Ditto	7,000

46. These last two measures will, it is hoped, go a long way towards placing our system of local taxation on a sound basis. The arrangement at which we desire to aim is that no local cesses shall be imposed on the land, supplemental to the Land Revenue proper, except such as are levied by or on behalf of local authorities for expenditure by them on genuinely local objects; in other words, local taxation on the land shall, as far as possible, be limited to what is required for local administration by local bodies, and shall not form an asset of Imperial or Provincial revenues. We have not yet attained to that ideal. Certain exceptions still survive, and in some cases good reasons may exist for retaining them. But during the two years 1905-1906 and 1906-1907, we shall have remitted or transferred to the local account items aggregating 110½ lakhs per annum, and it may fairly be claimed that by these measures not only has substantial relief been afforded to the tax-payers, but that most of the more important excrescences which have grown up around our system of local taxation have been cleared away.

47. There is a matter to which allusion may conveniently be made in this connection, though it is not directly relevant to the Budget. We are considering whether, in those provinces where the rural tax-payer will receive substantial relief under the present proposals, the District Boards might not be empowered with their own consent to levy a small additional cess for the construction or guarantee of light local railways or tramways, such as is permitted by Madras Act VI of 1900. This system has had beneficial results in Madras, and it may be expedient to extend it to other parts of India. The power would in all cases be merely permissive. The project has not yet reached the stage of a definite proposal, and may not eventually be carried out: but as it will be facilitated by the measures which we are now undertaking, it is expedient to mention it in connection with them.

48. The cost of these five measures is £813,400 per annum, and it is distributed as follows :—

	£
Improvements in civil administration	226,700
Reduction of local taxation	547,900
Transfer to local taxation account	38,800
TOTAL	813,400

Ways and Means.

49. As stated in paragraph 23, our revenue account closes with a surplus of £874,100 which is carried forward to the second part of the statement dealing with Capital and Debt transactions, including Deposits, Remittances and Advances. Our total estimate of Capital Expenditure not chargeable to Revenue, on Railways and Irrigation Major Works is £10,864,100, of which £833,300 is for Irrigation, £7,697,900 for State Railways, £2,032,900 for expenditure by Railway Companies, and £300,000 for the purchase of the Simla-Kalka Railway. In addition to the above, we have to find £836,000 for the discharge of permanent debt (chiefly Bombay, Baroda and Central India Railway debentures). We have also to make a net payment of £1,030,600 under Deposits and Remittances, and of £456,700 on account of loans to local bodies, takavi advances to cultivators, etc. Our aggregate capital requirements thus amount to £13,187,400.

50. To meet this outlay we have (1) the revenue surplus of £874,100, (2) the net receipts of the Post Office Savings Banks which are estimated at £608,000, and (3) a sum of £2,785,500 to be raised by Railway Companies. These various resources amount to £4,267,600, leaving £8,919,800 still to be provided. We propose to meet

this by borrowing £5,000,000, of which £2,000,000 will be raised in England, and 4½ crores of rupees or £3,000,000 in India. The remainder will be obtained from our cash balances. These are expected to stand on the 31st March 1907 at £12,305,770 in India, and at £5,218,981 in England.

51. The announcement regarding the amounts to be borrowed in England and India is made subject to the usual reservation, and the Government of India retain full discretion to vary the programme, as now declared, to any extent that may be considered desirable.

52. The present intention of the Secretary of State is to draw bills on India to the amount of £17,800,000, but this also is subject to a similar reservation. This estimate of Council drawings is for the amount necessary to provide for the Secretary of State's requirements: but additional bills will, as usual, be sold, if needed to meet the demands of trade.

Army Services.

53. I append the usual statement showing the total expenditure on the Army under the various heads during the past five years:—

	Army.	Military Works.	Marine.	Special Defences.	TOTAL.
	£	£	£	£	£
1902-1903	17,346,392	1,096,669	378,211	...	18,821,272
1903-1904	17,865,208	1,034,654	580,307	27,054	19,507,223
1904-1905	20,175,604	981,599	589,467	128,295	21,875,055
1905-1906 (Revised Estimate) .	19,440,300	1,077,900	523,600	192,000	21,233,800
1906-1907 (Budget Estimate) .	19,846,700	1,169,400	594,000	231,500	21,841,600

54. There is little new to say on this subject. As already stated in paragraph 32, the home authorities found it impossible to complete the intended arrangements for the supply of new artillery and stocks of ammunition, and of the Budget provision the large sum of £998,700 will remain unexpended at the close of the year. The greater part of this, though not the whole, represents liabilities which will have to be discharged during the ensuing year. It is the usual practice to provide for the regrant of lapses up to a limit of 50 lakhs, or £333,000 a year, but in view of the magnitude of the lapse on the present occasion we have made a further grant in 1906-1907 of 40 lakhs or £267,000. Beyond this we have not found it possible to go; and even as it is, the ultimate completion of the scheme of reorganization will be somewhat retarded. No time will, however, be lost in effecting the full provision of new guns, rifles and reserves of ammunition, and we hope also to make substantial progress with the reorganization of our batteries of horse and field artillery, the provision of additional mule corps and cadres, and the supply of improved and increased ammunition columns, besides some other measures of less but still substantial importance. It has not been necessary to resort to borrowing for the prosecution of the scheme, and as was explained last year, it is not intended to have recourse to that step if it can be avoided by reasonable means.

Railway Construction and Earnings.

55. The following statement shows in the usual form the Capital Expenditure on Railways during the past five years, and the Budget Estimate for 1906-1907, whether incurred directly by the State or through the agency of Guaranteed or Assisted Companies:—

	1901-1902.	1902-1903.	1903-1904.	1904-1905.	1905-1906 (Revised).	1906-1907 (Budget).
	£	£	£	£	£	£
Open lines, including rolling stock . . .	2,350,510	3,211,634	3,725,134	3,351,734	4,844,200	5,940,600
Lines under construction—						
(a) Started in previous year . . .	3,393,756	3,016,666	2,091,200	3,246,066	3,206,034	3,502,734
(b) Started in current year . . .	170,933	476,764	564,134	590,800	282,200	406,666
TOTAL .	5,915,199	6,705,064	6,380,468	7,188,600	8,333,334	10,000,000

56. On the 31st March 1905 the total length of open lines was 27,728 miles classified according to gauge as follows :—

5′ 6″ gauge	14,772
Metre gauge	11,778
Special gauges	1,178
TOTAL	27,728

During the current year we have added to these approximately the following mileage :—

5′ 6″ gauge	389
Metre gauge	487
Special gauges	80
TOTAL	956

During the ensuing year, we hope to increase this length by 973 miles more.

57. The grant for the current year was 12½ crores of rupees, and we expect that this large sum will have been spent in full. This includes the purchase price, *viz.*, 17¼ lakhs, of the Noakhali Railway, which has recently been bought by Government. We also purchased the Bengal Central Railway and the important Bombay, Baroda and Central India system during the year, but this was effected by the issue of stock, and does not affect the capital cash outlay of the year. The Madras Railway is now the only one of the old Guaranteed Railways which has not been taken over by the State. For next year, we have found ourselves able to provide the very large sum of 15 crores of rupees, or ten millions sterling, for capital outlay, of which 655 lakhs will be expended by the State, and 845 lakhs through the agency of Companies. Of the total grant, 891 lakhs have been reserved for expenditure on open lines, and 609 lakhs for new lines and lines under construction. The former very liberal allotment will enable the railway administrations to keep pace with the development of traffic on existing lines. The principal grants proposed are 210 lakhs for the North Western Railway, of which a little less than one-third is for the prosecution of the doubling of the line from Rohri to Samasata; 128 lakhs for the East Indian Railway, of which a small sum is for the new Agra City terminus, and the remainder is for the main line; 86 lakhs for the Great Indian Peninsula; and 117 for the Bengal-Nagpur Railway.

58. As regards new lines and lines in progress, we propose to allot 141 lakhs to the important Nagda-Muttra Chord, which has made good progress but which can scarcely be completed before 1907-1908; and 10 lakhs for the Baran-Kotah line, which will link up the Nagda-Muttra Railway with the Indian Midland system. Seventy-two lakhs will be spent on the Bengal-Nagpur Railway system, which will enable us to complete the short but useful Pench Valley Branch, and to effect material progress with the Purulia-Ranchi line. A beginning will also be made with the Vizianagram-Raipur line, 311 miles long, which is to link up the Central Indian plateau with the East Coast. In addition, we shall assign 57 lakhs for lines in Burma, 47 lakhs for further work on the Katihar-Godagiri Railway in Northern Bengal, a line which may eventually give the metre-gauge systems a direct entry into Calcutta; 26½ lakhs to the Great Indian Peninsula system; 35 lakhs for the Shilman branch of the North Western Railway, which was put in hand last autumn; 13½ lakhs for the Golakganj-Gauhati line; and 20½ lakhs and 24 lakhs for extensions of the South Indian and Tirhut State Railways respectively.

59. The earnings of the open lines continued to expand, and the net surplus of the current year, though falling short of that of 1904-1905, is expected to exceed £2,000,000. The following are the figures for the last seven years :—

Year.	Receipts.	Charges.	Net surplus.
	£	£	£
1899-1900	16,587,845	16,511,089	76,756
1900-1901	18,293,629	17,968,505	325,124
1901-1902	20,225,968	19,379,352	846,616
1902-1903	20,133,900	19,904,951	228,949
1903-1904	21,557,866	20,697,197	860,669
1904-1905	24,022,465	21,917,027	2,105,438
1905-1906, Revised	24,658,200	22,632,700	2,025,500
1906-1907, Budget	26,154,600	23,925,300	2,229,300

60. As has been explained on former occasions, the charges shown above include *inter alia* interest on capital of all lines whether open for traffic or not, and annuity payments in liquidation of the purchase price of certain lines which have been bought by Government. The capital at charge at the end of the present year is estimated at £250,129,517. The net receipts are estimated to amount to £13,027,900, which represents a return on the capital of 5·21 per cent. If open lines only are taken into account, the capital at charge amounts to £244,057,303 and the net return to 5·34 per cent. As the open mileage increases year by year, it may certainly be expected that both gross and net receipts will continue to expand: and as traffic develops it may be anticipated with reasonable confidence that over a series of years the net surplus after payment of interest and similar charges will also continue to grow. But experience shows that in any individual year, a set back is liable to occur. Thus the surplus of the current year is estimated to fall short of that of 1904-1905 by £80,000; and in 1902-1903 it receded by £618,000 as compared with 1901-1902. The growth may be continuous, but we cannot hope that it will be uninterrupted; and having regard to the great magnitude of the sums involved, it is manifest that in estimating the value of our Railway property as an asset of the budget, it is only common prudence to allow for a liberal margin of safety.

Irrigation.

61. The following table exhibits the principal figures of Revenue and Expenditure connected with Irrigation:—

		1902-1903.	1903-1904.	1904-1905.	1905-1906, Revised.	1906-1907, Budget.
		£	£	£	£	£
PRODUCTIVE WORKS.	Capital Outlay to end of year	23,137,270	23,718,032	24,084,700	24,636,900	25,409,100
	Direct Receipts . .	1,760,295	1,857,460	1,940,670	1,809,600	2,058,900
	Land Revenue due to Irrigation	805,713	828,371	883,809	901,900	942,000
	TOTAL .	2,566,008	2,685,831	2,824,479	2,711,500	3,000,000
	Working Expenses . .	732,819	789,225	849,700	875,600	877,100
	Interest	910,285	933,105	949,928	967.700	995,000
	TOTAL .	1,643,104	1,722,330	1,799,628	1,843,300	1,872,100
	NET PROFIT .	922,904	963,501	1,024,851	868,200	1,128,800
PROTECTIVE WORKS.	Outlay on Construction to end of year . . .	1,500,174	1,572,594	1,720,397	1,962,100	2,340,600
	Direct Receipts . . .	55,973	62,570	53,661	61,300	61,900
	Land Revenue due to Irrigation	8,680	8,768	9,441	10,100	10,100
	TOTAL .	64,653	71,338	63,102	71,400	72,000
	Working Expenses . .	21,791	21,526	25,581	23,300	24,000
	Interest	58,820	61,129	65,296	72,600	84,200
	TOTAL .	80,611	82,655	90,877	95,900	108,200
	NET LOSS .	15,958	11,317	27,775	24,500	36,200
MINOR WORKS AND NAVIGATION.	Direct Receipts . . .	138,329	154,594	183,455	169,600	177,000
	Expenditure . . .	851,529	875,021	895,848	969,300	1,012,600
	NET LOSS .	713,200	720,427	712,393	799,700	835,600

62. To the end of 1904-1905 we had expended 3,613 lakhs on productive works, and 258 lakhs on protective works. We had constructed 19,057 miles of main and branch canals and 31,119 miles of distributaries, which, in that year, commanded and protected 43½ million acres of land and actually irrigated 20,167,967 acres. During the year now expiring we expect to have increased this mileage to 19,158 and 31,496 respectively, the area protected being increased by over 52,000 acres. The direct net return to Government on the capital outlay on productive works, which alone are constructed from loan funds, is estimated at 8·2 per cent, and the net profit to the State, after payment of all charges including interest, is estimated at 154 lakhs of rupees.

63. In addition to the works actually in operation, we have a lengthy programme of new projects, which are either under construction or are being examined by the professional advisers of Government, or in some cases awaiting sanction. The principal figures in regard to these are the following:—

	Productive.	Protective.	Minor works.
1. Number of projects . . .	16	26	4
2. Culturable area commanded, in acres	5,164,704	4,309,686	45,691
3. Estimated annual irrigation, in acres	3,186,381	1,585,844	17,704
4. Do. cost	R14,26,59,018	14,95,72,874	18,37,352
5. Do. net revenue . . .	R1,29,08,008	44,64,127	37,497
6. Do. return on capital outlay .	9·05 per cent	2·98 per cent	—

64. In paragraph 44 of last year's Financial Statement I referred briefly to three of these projects which are still in course of construction in the Punjab. Only three others are of sufficient individual interest or magnitude to call for remark. One of these is the Upper Swat River Canal in the North-West Frontier Province, which will take off from the same source as the highly profitable Swat River Canal. It is designed to carry the water of the Swat River under the Malakand pass through a tunnel 5,000 feet long, and thence *viâ* the Dargai Nullah into the Peshawar valley. The fall from the lower end of the tunnel will probably be utilized to generate electric power for various purposes in the neighbourhood. The whole work is estimated to cost 178 lakhs, to command 449,000 acres, and to irrigate 382,000 acres, and is expected to yield the handsome return of 8¼ per cent on its capital cost. The second project is the Mahanadi Canal in the Raipur District of the Central Provinces. It is estimated to cost 95 lakhs and to irrigate 200,000 acres of culturable land. The probable return is expected to be only 3·14 per cent, and if it is eventually decided to construct the canal, it will be undertaken as a protective work. Its chief interest lies in the fact that it is the first large irrigation work to be undertaken in the Central Provinces, a tract which has suffered severely from drought during the last ten years. The last scheme of which notice may be made is of a different character. It is a modest project for irrigating 50,000 acres of land on Divi island at the mouth of the Kistna River by raising water from the river by means of centrifugal pumps driven by Diesel oil engines. The cost is estimated at R18,06,000, and it is expected to yield a return of 9¾ per cent on the outlay. It constitutes the first attempt in this country to irrigate by means of power-lifted water on a large scale—a method which has been adopted with success in Egypt. The possibility of applying this method profitably in India has been brought within the sphere of practical politics by the development of the oil engine, which it is hoped can be worked at about half the cost of an equally powerful steam engine burning coal. If the experiment proves successful, it may render feasible a number of schemes of which the cost has so far proved prohibitive.

65. This programme is, broadly speaking, the first fruits of the labours of the Irrigation Commission, whose capable and comprehensive report has been in the hands of Government for some two years. But while the list of projects so far approved is sufficient to occupy the full strength of our engineer staff for the next four or five years, and to absorb all the funds likely to be available during that period, it is very far from exhausting the tale of useful schemes which the Commission presented for the consideration of Government. The latter contemplated an aggregate expenditure of 44 crores of rupees to be spread over a period of 20 years; and it will manifestly occupy a long time to examine the details of these, to weigh their respective financial and protective prospects, to select those which present the best promise, and to prepare the requisite plans and estimates. Many of them are now being examined in this manner by the various Local Governments, but the only one to which reference may now be made is the great Tungabhadra project in Madras.

This ambitious work is designed to irrigate 970,000 acres of land and, in years of drought to afford protection to a million acres more, in the Bellary, Anantapur, Kurnool, Cuddapah, and Nellore Districts, and is estimated to cost rather more than 12 crores of rupees. At its eastern extremity, where it connects with the Penaar River, the work is likely to yield satisfactory results. To the west, however, much of the country traversed consists of black cotton soil, in which, in seasons of a favourable monsoon, irrigation is neither necessary nor particularly advantageous. Its main value will therefore consist in affording protection in time of drought, and, as a whole, it is only likely to yield a very small pecuniary return on its capital cost. Direct financial returns are not the main, or even an important, criterion of the merits of a protective irrigation work: and enormous though the cost may be, Government will not shrink from it if on full consideration it is found to be indispensable for the complete protection of a large and thickly-populated area. But it will be a matter for anxious thought whether other parts of India have not stronger relative claims, and whether the great sum of money involved might not be employed to better advantage elsewhere.

Exchange, Rupee Coinage, and the Gold Reserve Fund.

66. The question of sterling exchange no longer bulks largely in Indian Financial Statements as it used to do in former years. The average rate obtained for Council drafts during the first eleven months of the year was 1*s*. 4·047*d*., and the fluctuations were relatively trifling. This is the eighth year in succession in which practical stability has been secured; and it is perhaps not oversanguine to hope that public confidence in its permanent maintenance is in a fair way to be established, not merely in this country where the true facts are known and understood, but more particularly in London to which we must look for the cheap capital that India so sorely needs, and whose investors and capitalists have so long been warned off the Indian market by the uncertainties of exchange.

67. During the year we purchased silver for coinage to the value of £8,574,000. The net addition made to the rupee coinage during each year since 1899-1900 when minting operations were resumed, has been as follows:—

	Lakhs.
1899-1900	52
1900-1901	13,27
1901-1902	3,11
1902-1903	14
1903-1904	10,05
1904-1905	7,[illegible]
1905-1906 (Estimated)	10,50

68. Formerly it was the custom to defer the purchase of silver till it was actually required for immediate coinage. Purchases were thus usually made in large individual amounts, the bulk of them being concentrated into three or four months when the trade demand for rupees was highest. During the current year, however, it has been decided to alter this practice, and to spread both purchase and coining as far as possible over the whole twelve months. At the beginning of each quarter an estimate is framed of the amount likely to be required during the next three months, and arrangements are made to purchase that amount gradually within the quarter and ship it to India, where it is at once made over to the Mints. It is true that early in the year materials for a really accurate estimate do not exist. But even if we should happen to overpurchase (which has not yet happened), little or no harm is done, for in present conditions the demand for silver for new coinage, though liable to fluctuate, is persistent and inevitable, and any temporary surplus would soon be worked off. If the purchases are paid for by taking gold from the Currency Reserve, we do not even lose anything in the form of interest. The advantage of the new arrangement is that we are less liable to be rushed by sudden pressure, or forced to buy in a rising market. Taken in conjunction with the ingot reserve, of which a full account was given in the last Financial Statement, it greatly strengthens the position of the Government and increases its capacity to meet the demands of trade.

69. The ingot reserve has proved of great service during the past year. The sales of Councils during the year were on an exceptionally heavy scale, and in November notwithstanding extensive purchases of silver it became necessary to draw upon the ingot reserve, which was completely exhausted by the middle of January

The experience thus gained shows that the amount at which it was originally fixed, *viz.*, three crores of tolas, is not sufficiently large, and it has been decided, with the approval of the Secretary of State, to raise it to six crores of tolas. This amount is approximately sufficient to keep the Mints fully occupied for two months. Further developments of this valuable special reserve are now in contemplation, but have not yet reached a stage at which it is possible to make any announcement regarding them.

70. The Gold Reserve Fund will have been augmented during the year by the sum of £3,734,100, of which £3,488,700 represents the profit on coinage, and £245,400 is interest. The Fund now stands at £12,262,700, the whole of which has been, or will very shortly be, invested in Consols, in National War Loan stock, Transvaal Government guaranteed stock, Local Loans stock, and a portion in Treasury Bills. The amount of gold held in the Paper Currency Reserve on the 15th instant was £11,575,400, of which £7,045,000 was in the Secretary of State's Currency Chest in London, and the remainder in India. This subject is further referred to in a later section of the Financial Statement.

Note Circulation and the Paper Currency Reserve.

71. I append the usual statements illustrating the note circulation and the Government balances with the Presidency Banks. The first of the two statements shows separately (1) the gross circulation, and (2) the circulation, excluding the notes held by the Reserve Treasuries, and by the Presidency Banks at their head offices.

Circulation of Currency Notes.

[Lakhs of rupees.]

	1902-1903.	1903-1904.	1904-1905.	1905-1906 (11 months).
GROSS CIRCULATION.				
Average	33,74	36,41	39,20	41,23
Maximum	35,72	38,21	42,52	43,79
Minimum	31,25	33,94	36,11	39,63
NET CIRCULATION.				
Average	25,74	28,70	30,69	32,78
Maximum	27,35	30,30	31,82	34,63
Minimum	23,93	27,44	29,63	31,06

Government Balances with the Presidency Banks.

[Thousands of rupees.]

	1901.	1902.	1903.	1904.	1905.	1906.
January	2,64,54	2,85,89	3,07,63	2,69,52	2,92,99	2,89,83
February	2,86,73	2,97,16	3,32,02	2,91,84	3,00,50	3,23,28
March	3,15,79	3,11,24	3,36,91	3,26,74	3,43,40	
December	2,82,02	3,05,84	2,79,07	3,01,32	2,76,70	

72. By the Paper Currency Act of 1905, which became law in March last, two changes of considerable importance were introduced in the law relating to the Currency Reserve. The first of these empowered Government to increase the currency investment by 2 crores, and to invest that amount in sterling securities of the United Kingdom or of the Government of India. Before the passing of the Act, investment was only permitted in rupee securities of the Government of India, and not in sterling. Effect was given to these provisions by the Secretary of

State in August 1905, when the sale-proceeds of Council drafts to the amount of £1,333,333⅓ were invested as follows, *viz.*, (1) 2½ per cent consols of the nominal value of £923,646-9-11 costing £837,614-6-8 and (2) 2¾ per cent Exchequer bonds (1906—15) of the nominal value of half a million, costing £495,719. The interest on these investments amounts to £36,841 per annum, and this represents the gain to Indian revenues effected by the amendment of the law.

73. The other change was one rather of form than of substance, and its significance lies mainly in the greater extent and more systematic manner in which we have used powers already existing, rather than in any actual addition to those powers themselves. By the Gold Note Acts of 1898 and 1900, the Government of India had obtained authority to hold a part of the metallic portion of the currency reserve in gold coin (or temporarily in silver bullion) in London, instead of in India. The object of these enactments was merely to afford temporary relief to the Indian money market in seasons of stress when the trade demand for rupees was greater than could be supplied from the Treasury balances. A certain amount of gold had in this way been held in London during 1899 and 1900, but not to any large extent, and the occasion for doing so ceased, except in regard to gold in transit, from the middle of 1900. Experience had, however, shown not merely that it was desirable to possess the power, but also that it was advantageous to exercise it in a regular and systematic manner. Accordingly, the new Act was framed in such a way as to give full power to hold the metallic portion of the currency reserve, or any part of it, either in London or in India, or partly in both places, and also in gold coin or bullion, or in rupees or silver bullion, at the free discretion of Government, subject only to the exception that rupees should be kept only in India and not in London. Full power was also taken to vary the amounts held in London and India respectively from time to time, provided always that the aggregate holding was such as was required by law.

74. In accordance with this arrangement, the Secretary of State has established a currency chest in London, and during the year we have remitted thereto sums aggregating £7,045,000, the gold being held by the Bank of England on behalf of the Secretary of State as part of the paper currency reserve. The true nature of the transaction was not at first realized in some quarters, and a leading financial paper at Home, referring to one of the remittances, expressed the view that "to place the gold in the vaults of the Bank of England and to prevent its use in the market would be an act of waste which cannot be seriously contemplated." Subsequently, another paper observed that "this special earmarking seems a primitive and unduly costly device, if the aim of the Indian Government is, as is stated, merely to provide a fund which can be used as required for the purchase of silver; for that end would be equally well attained by an ordinary deposit with the Bank of England." These remarks indicate a misapprehension of the facts. The Government of India is required by law, for the purpose of securing the convertibility of its currency notes, to maintain a stock of gold or silver coin or bullion equal to the excess of its entire note circulation over the sum of 12 crores of rupees. This obligation exactly corresponds to that which is imposed by law on the Bank of England to maintain a stock of gold to cover its note issues in excess of the sum of £18,450,000. The gold which has been placed in the Secretary of State's currency chest in London forms a portion of this stock. It is equally withdrawn from the market, whether it is held in London or in Calcutta, and its place would not be taken nor its purpose served by an ordinary deposit with the Bank of England. On the other hand, if at any time it were found convenient to place the gold at the free disposal of the Secretary of State, we could immediately do so by transferring an equivalent sum from our treasury balances to our Currency Reserve in India, if the state of the former permitted of that course. This transaction could obviously be carried out much more promptly and easily than if the whole of the gold were locked up in this country.

75. The practical advantages of establishing a currency chest in London and keeping a substantial sum in gold therein are mainly the following :—

(1) When held in London the gold is one stage nearer the point at which it becomes practically effective for its primary purpose of securing the encashment of currency notes. So long as gold is not in active circulation in India, what the presenter of currency notes requires is not sovereigns but rupees, and the silver bullion which must be purchased for the coinage of these can ordinarily only be procured in Europe and not in this country.

(2) It enables the Secretary of State to effect his purchases of silver in the promptest and most convenient manner as occasion may require, and without the publicity attendant on the shipment of gold from India. It is open to him either to treat the silver so purchased from the first as a portion of the reserve, or, if preferred, to pay for it in the first instance from his Treasury balances, and then subsequently to recoup these from the currency chest, the latter being replenished by Council sales or direct remittances from India.

(3) It also affords a method which might in certain circumstances be very useful of speedily replenishing the Secretary of State's Treasury balances. If at any time the demand for Councils should be insufficient to supply his current requirements, it would be possible for him to transfer a part of the gold in his currency chest to his Treasury account, a corresponding transfer of either rupees or gold being simultaneously made in India from Treasury to Currency.

(4) Conversely, it affords a means of giving relief to our Treasury balances when the trade demand for Council drafts is too large for them to meet. In such a case, it would be possible for the Secretary of State to pay the sale-proceeds of the Councils into his currency chest, thereby setting free an equivalent amount in rupees in India, which would be available for meeting the drafts.

(5) Lastly, it facilitates the prompt investment of the receipts of the Gold Reserve Fund. When profits on coinage accrue in India the Secretary of State can at any moment draw the equivalent amount from his currency chest and invest it, a corresponding transfer being made in this country from the balance of the Gold Reserve Fund to Currency.

76. The whole arrangement is the logical and legitimate corollary of the system which has long been in operation in India by which the utmost freedom of transfer is permitted between the Currency Reserve and Treasury balances, subject always to the essential condition that the aggregate amount of coin and bullion held in the various currency chests throughout India is invariably maintained at the figure prescribed by law. This system has been productive of substantial economy in obviating the unnecessary movement of coin and enabling the whole cash resources of the State to be made available wherever they are required at any moment. Analogous advantages may be expected to ensue from the present development.

Council Drawings.

77. The drawings of the Secretary of State have largely increased during the past three years, the average sales from 1903-1904 to 1905-1906 having been £26,620,200 against an average of £17,620,000 during the previous five years. This increase does not correspond to any equivalent expansion of the Secretary of State's requirements on revenue account (which constitute the Home charges proper), though there has been some growth of the latter also. It is due primarily to the great trade demand for remittance to finance the export trade of India which has developed very largely of late. Since the closing of the mints and the establishment of the gold standard, the only means of obtaining currency that was open to trade, apart from the purchase of Council drafts and transfers, was to bring out gold to India. When, as is now the case, a sufficient stock of gold has been accumulated in the Currency Reserve to make the standard effective, and so long as gold is not to any large extent in active circulation, this method is wasteful; for it involves the eventual reshipment of the imports of that metal to Europe for the purchase of silver for coinage. To avoid this result, the policy of Government has been to sell Council drafts freely so as to supply the trade demand to the fullest extent up to the limit of our capacity to meet them. A recent development of this policy has taken the form of selling telegraphic transfers against shipments of gold from Australia, which are thus diverted from India to London.

78. The surplus proceeds of these sales, in excess of the Secretary of State's requirements on revenue account, have been applied partly to the purchase of silver for coinage, partly to strengthening the cash balances of the Home Treasury, and partly to defraying capital outlay required in connection with railway construction. The following statement gives an abstract (in round figures) of the transactions of the last

eight years, from 1898-1899 to 1905-1906. Transactions on account of the Gold Reserve Fund and of the Paper Currency sterling investment are excluded :—

		£
Amount of Council Bills, etc., drawn	.	157,980,000
Remittance of gold on Treasury account	.	999,000
Receipts from His Majesty's Government against disbursements in India, mainly in connection with the war in South Africa, China, and Somaliland, *net*	.	8,001,000
TOTAL	.	166,980,000
Expenditure on Revenue account (*net*)	.	138,017,000
Surplus receipts	.	28,963,000

These have been applied as follows :—

Purchase of silver, *net*, *i.e.*, disbursements in excess of gold shipped from India, or withdrawn from currency, for that purpose		10,308,000
Gold transferred to Currency chest in London	.	1,045,000
Capital expenditure, *net*, *i.e.*, disbursements in excess of loan receipts, including transactions of Railway Companies	.	11,953,000
Remittance and deposit transactions, *net*	.	46,000
Increase of cash balances	.	5,611,000
TOTAL	.	28,963,000

79. During the current year, the sales are expected to reach the high figure of £31,576,300, or excluding £1,333,300 on account of the Paper Currency investment, to £30,243,000. This exceeds the Budget Estimate—which was as usual framed with exclusive regard to the Secretary of State's own requirements—by £13,743,000. The excess has been employed as follows :—

		£
Purchase of silver for coinage (*net*)	.	7,924,000
Sterling investments on account of the Gold Reserve Fund	.	3,543,000
Remitted to India through the Secretary of State's Currency chest		1,045,000
Transferred to the balances of the Home Treasury	.	1,231,000
TOTAL	.	1[illegible],[illegible]4[illegible],000

The Secretary of State's cash balances were drawn upon during the year to the amount of £2,118,000. But for the addition made to them, as explained above, they would have been reduced by £3,349,000.

Countervailing Duties on Sugar.

80. By a notification, dated the 2nd December 1903, the countervailing duties on sugar were remitted, under certain safeguards, in the case of countries which had adhered to the Brussels Convention of 1902, and sufficient time has now elapsed to enable a fairly clear idea to be formed of the effect on the Indian sugar industry of the legislation on this subject which was inaugurated in 1899. It may therefore be of interest to take stock of the position. It must, I fear, be acknowledged that the practical results have been of the most slender description.

81 The legislation in question was embodied in four Acts of the India Council passed respectively in 1899, 1902, 1903, and 1904. The two last, however, were little more than continuing enactments, and the substance of the law was contained in the two former.

82. The idea underlying the Act of 1899 was that bounty-fed beet-sugar, the product chiefly of Germany and Austria-Hungary, was competing unfairly with the Indian article, that in consequence the area under sugar-cane was being reduced, and refineries closed down, and that to avert the ruin of the Indian industry it was necessary to countervail the export bounty. The following statement shows the approximate acreage under sugar-cane in British India in each year from 1890-1891 to 1898-1899:—

1890-1891	.	2,758,000
1891-1892	.	3,100,000
1892-1893	.	2,768,000
1893-1894	.	2,867,000
1894-1895	.	2,704,000
1895-1896	.	2,630,000
1896-1897	.	2,051,000
1897-1898	.	2,048,000
1898-1899	.	2,755,000

83. In introducing the Bill, Sir J. Westland said that in recent years the area had contracted by 13 per cent. As regards refineries, Government has never possessed any statistics of the slightest value; but at that time it was reported that in the United Provinces, which is the most important sugar-producing province in India, 120 refineries had already been closed, and 60 more were about to be shut down. During the same period the imports of sugar from over-sea had been as follows (in tons):—

Year.	Cane.		Beet.		Total.	
	Refined.	Unrefined.	Refined.	Unrefined.	Refined.	Unrefined.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
1890-1891 . .	90,944	9,870	45,781	...	136,725	9,870
1891-1892 . .	89,423	7,206	14,026	1	103,449	7,207
1892-1893 . .	77,510	5,596	14,883	...	92,393	5,596
1893-1894 . .	91,305	4,830	10,257	1	101,562	4,831
1894-1895 . .	100,499	9,708	14,311	13	114,810	9,721
1895-1896 . .	89,738	10,297	36,511	2	126,249	10,299
1896-1897 . .	89,782	8,939	44,341	8	134,123	8,947
1897-1898 . .	100,003	18,660	111,766	2	211,769	18,662
1898-1899 . .	111,931	15,629	70,314	...	188,245	15,629

84. The large imports of beet-sugar in 1890-1891 were quite exceptional, the highest figure previous to that year having been only a little over 3,000 tons. Allowing for this, the growth of the imports was undoubtedly large, and was clearly traceable to the operation of the Continental bounty system. There is no evidence to show that, in its origin, the grant of bounties on export was an essential condition of the latter system, or anything more than the complement of high duties on import and internal consumption. But from a variety of causes, among which the fixing of inaccurate equivalents of refined and unrefined sugar was prominent, it had gradually come to assume the position of a leading characteristic. In the late nineties the principal features of the system in force in the chief beet-growing countries included (1) a bounty on exports, (2) an internal tax on the indigenous industry, to provide the bounties, or recoup them, and (3) a prohibitive import duty to exclude foreign competition. So long as there was free competition within the producing country, the adventitious profit which local producers and refiners were able to exact from the home consumers was limited by the amount of the bounty on export: and it was in this view that the Indian legislature in 1899, following the lead of the United States of America, considered it sufficient to impose duties equivalent to the latter.

85. Continental manufacturers had, however, already perceived the limitation imposed on their profits by the existence of free competition, and had begun to form combinations —known as cartels—among themselves in order to restrict its effect. The primary object of these cartels was to raise the price of sugar in the home market approximately to that at which it would be possible to import and sell foreign sugar. The surplus outturn for which no market could be found at these enhanced prices had to be exported, and thus a fresh stimulus was given to the export of the bounty-fed article. The partial closing of the American market by legislation helped to divert a portion of the stream to India. The limit of the adventitious profit which this system rendered possible was the surtax, or difference between the import and local consumption duties. The first cartel, that of Austria-Hungary, was established in 1897-1898, and that of Germany followed in 1900.

86. It was in order to check the imports thus artificially stimulated that the legislation of 1902 was undertaken. The form and duration of the law were influenced by the resolutions adopted in the Brussels Convention which had been signed in March of the same year, the amount of the countervailing duties being limited to one-half the amount of the surtax and their operation to the 31st August 1903, to which date the enforcement of the Convention had been relegated. The power to levy duties was subsequently extended to 31st March 1904, and eventually continued indefinitely subject to certain conditions. As already explained, however, the duties were actually abolished in December 1903 in the case of those countries which had adhered to the Convention, and the only duties now remaining in force are those in respect of Denmark, Russia, Chili, and the Argentine Republic, from which the imports into India are practically *nil*.

87. To enable us to trace the effect, if any, of the duties, and of their withdrawal, on the Indian industry, I now give information similar to that in paragraphs 82 and 83 above, brought down to December 1905 :—

I.—Approximate acreage under sugar-cane in British India since 1899-1900.

1899-1900	2,693,000
1900-1901	2,522,000
1901-1902	2,474,000
1902-1903	2,358,000
1903-1904	2,280,000
1904-1905	2,400,000
1905-1906 (first nine months)	2,222,000

II.—Imports of sugar into British India by sea.

Year.	Cane.		Beet.		Total.	
	Refined.	Unrefined.	Refined.	Unrefined.	Refined.	Unrefined.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
1899-1900	103,173	21,243	43,625	...	146,798	21,243
1900-1901	153,110	20,432	90,295	...	243,405	20,432
1901-1902	125,190	28,082	147,393	1	272,583	28,083
1902-1903	177,065	22,560	73,484	1	250,549	22,561
1903-1904	251,822	23,820	41,051	...	292,873	23,820
1904-1905	236,099	23,611	87,130	1	323,229	23,612
1905-1906 (first nine months)	168,171	10,381	49,980	...	218,151	10,381

On an inspection of these figures, it is impossible to resist the conclusion that the experiment—for it was admittedly nothing more—has proved a disappointing failure. It has not so far arrested the progressive decline in the acreage under sugar-cane, which fell from 2⅝ million acres in 1898-1899 to 2¼ millions in 1903-1904. There was no doubt some recovery in 1904-1905, but it would be rash to build much on this, and in any case, should it happily prove to be the beginning of a permanent revival, there are independent causes at work which, so far as present indications go, are sufficient to account for it. The figures so far available for the current year exhibit a further decline. Neither has it seriously affected imports of beet-sugar, which reached their highest figure in 1901-1902, and which during 1904-1905 were far above the level of the average before the legislation of 1899 was undertaken. During the first nine months of the current year, 1905-1906, the imports of beet were less than in the corresponding period of 1904-1905, but were much in excess of those of the previous year; and the reduction was in part at least attributable to the shortage of the crop both on the Continent, and in Mauritius. The former cause led to high prices and over-speculation and resulted eventually in extensive disorganization of trade.

88. The question of prices is complicated by a variety of factors, some of which are unconnected with Indian legislation. The following table gives the prices per cwt. of beet-sugar (refined) at Calcutta and Bombay, and of Indian raw-sugar at Cawnpore, on the 1st September of each year since 1895 inclusive, that date being taken as representing the commencement of a new beet-sugar "campaign."

Price of refined beet-sugar at Calcutta and Bombay and of Indian raw sugar at Cawnpore on or about the 1st September of each year from 1895 to 1905.

Year.	Refined beet-sugar (per Cwt.). Calcutta (German crystals).	Refined beet-sugar (per Cwt.). Bombay (a) (Austrian).	Indian raw-sugar (per cwt.) Cawnpore (gur or jaggery)
	R a. p.	R a. p.	R a. p.
1895	12 5 4	Information not available.	
1896	12 14 11		
1897 . . .	10 14 3	...	7 8 3
1898	10 8 1	11 2 0	4 15 2
1899 . . .	11 13 2	13 0 0	4 15 2
1900	12 6 9	13 0 0	6 1[illegible] 11
1901	10 10 10	11 3 0	6 0 9
1902 . . .	9 11 2	(b) 9 0 0	4 11 0
1903	10 11 6	(c) 10 15 0	5 11 7
1904	10 8 9	10 9 0	6 6 6
1905	10 14 3	12 4 0	5 14 2

(a) Exclusive of town duty at as. 8 per cwt. (b) Ordinary crystals. (c) Dutch, superior.

It is impossible to trace in these figures any clear connection between Indian prices and countervailing legislation. The heavy fall in 1898 may conceivably be associated with the large imports of the two preceding years; but the level of prices remained the same in 1899, notwithstanding the duties imposed in March of that year. In the two following years prices recovered, notwithstanding the operation of the cartels and the rapid growth of the imports; but in 1902 there was a second severe decline despite the additional duties then imposed. The abolition of the duties has been followed by a somewhat unsteady revival of prices, but the level so far attained is still markedly below that which formerly prevailed.

89. So far, therefore, as any direct effect on Indian cultivation, imports, or prices is concerned, it must be confessed that the measures of 1899 and 1902 have been without material result. They yielded a certain revenue, some 64½ lakhs in the six years, which the Government of India did not particularly require, and which would certainly not have been imposed on fiscal grounds. On the other hand, the legislation itself, the imposition of duties thereunder, and the variation of these from time to time, occasioned no little dislocation of the import trade, which gave rise to vigorous and far from unreasonable complaints by the commercial public. It would, however, be unfair to omit certain indirect results of the action taken, which may be set down to the other side of the account. The Director of Agriculture in the United Provinces is of opinion that that action was of real value in allaying panic and creating confidence among the local manufacturers, and giving them time to readjust their methods. Of more permanent importance is the fact, which seems beyond reasonable doubt, that the Indian legislation of 1899, and the knowledge that we were about to proceed to the further measures adopted in May 1902, had an appreciable effect in bringing to a successful conclusion the Brussels Conference of 1901-1902, and that but for this, the latter might have had no more result than its various predecessors. Mr. Martineau, a well-known authority, has expressed the opinion that the eventual result of the Convention will not be to make sugar dearer, and that "free competition will allow sugar to be produced in larger quantities elsewhere, and probably in some new countries, so that eventually the beet-root crop, though still remaining an important factor, will cease to be so absolutely the governing factor in the price of sugar." If this anticipation is correct, the Convention should undoubtedly make for the benefit of the Indian sugar-producer, and no one is likely to advocate endangering its permanent maintenance by the repeal of the formal enactment which still remains on the Indian Statute Book.

90. There is one more point arising out of the figures given above which is deserving of brief comment. The acreage under sugar-cane in British India may for the present be taken at 2¼ million acres. The yield of Indian cane per acre is exceedingly low, compared with that of other countries: but if the average output of raw sugar be taken at 1¼ tons per acre (which is the rate estimated by the Department of Commercial Intelligence, and

substantially corroborated for the United Provinces by the independent enquiries of Mr. Saiyid Mahomed Hadi), the annual product of British India would be about 3,000,000 tons. If we add to this some half million tons for palmyra sugar, and allow something for the output of Native States, the aggregate yield of raw-sugar in India is from 4½ to 5 million tons per annum. For reasons already stated, no attempt can be made to express the outturn of refined sugar. Now the imports of foreign sugar, both cane and beet, in 1904-1905 were only 323,000 tons of refined, and 24,000 tons of unrefined, sugar, and this represents considerably less than one-tenth of the local product. It will also be seen that approximately four-fifths of the imports are of cane-sugar, the great bulk of it coming from Mauritius and Java. In both cases the sugar is subject to the usual 5 per cent import duty, and to the cost of carriage over-sea, and in the former case, it is produced largely by the agency of labour imported at heavy expense from India. It cannot perhaps be said that the foreign article has as yet encroached very seriously upon the indigenous product; but having regard to the fact that India is well adapted by nature for the production of sugar, it is *primâ facie* somewhat worthy of remark that there should be any imports at all. The explanation is probably to be sought in the fact that of late years there has arisen a growing demand for refined (in place of unrefined) sugar of good quality and moderate price, which is greater than the local refining industry can at present supply. If this view is correct, there should be a great future before Indian sugar.

The introduction of healthier and more prolific varieties of cane, the employment of greater care in cultivation, the use of more economical processes for extracting the juice, and, above all, the adoption of the most modern and effective methods of refining, should help to make India self-supporting in respect of sugar, and even possibly to enter the world's market as an exporter.

E. N. BAKER.

March 21, 1906.

PART II.

BEING A MEMORANDUM BY THE FINANCIAL SECRETARY EXAMINING THE DETAILS OF THE ACCOUNTS AND ESTIMATES.

Section I.—The Accounts of 1904-1905.

1904-1905. General Result of Accounts.

91. The Accounts of the year show a surplus of £3,456,066, being worse by £29,434 than the surplus of £3,485,500 anticipated in the Revised Estimates framed in March last.

92. The variations between the figures finally entering into the Accounts and those taken in the Budget and Revised Estimates of the year are fully explained in the Appropriation Report published in the *Gazette of India* of the 10th instant.

1904-1905. Statement of the gross figures.

93. The following is a general comparison of the Revised Estimates with the Accounts of the year :—

	Revised.	Accounts.	Accounts, better.	Accounts, worse.
	£	£	£	£
Total Revenue, Imperial, Provincial and Local . . .	84,699,100	84,812,971	113,871	...
Total Expenditure, Imperial, Provincial and Local . . .	81,237,700	81,194,105	43,595	...
Adjustment of Provincial and Local Surplus or Deficit .	—24,100	162,800	...	186,900
NET .	81,213,600	81,356,905	...	143,305
SURPLUS .	3,485,500	3,456,066	...	29,434

1904-1905. General Remarks.

94. The revenue was higher, and the total expenditure smaller, than the estimate, the net improvement being £157,466. But as the improvement in the Provincial and Local section of the accounts was £186,900, the Imperial section was worse by £29,434.

1904-1905. Variations under Revenue.

95. The more important items which contributed to the increase of £113,871 in revenue are : Excise (£51,424), Forest (£40,997), State Railways (£45,437) and Land Revenue (including that due to Irrigation—£24,047), while there was a falling-off of £22,501 under Opium, £20,121 under Interest and £23,801 under Marine. The increase in Excise revenue was largest in Bombay (£47,779) where there was a considerable rise in the receipts from auction sales of licenses for the presidency town, while in Burma there was a falling-off of £17,889, due to the fact that the effect of a change in the date of holding auction sales of licenses from March to April, was not fully allowed for in the estimate. The improvement under Forest occurred chiefly in Burma and Bombay. Under State Railways, there was an improvement of £53,013 on the Great Indian Peninsula Railway and of £28,666 on the Rajputana-Malwa line, while there was a falling-off of £45,229 on the East Indian Railway, due to some outstandings on account of freight on coal recoverable from other Railways being under dispute. The variations on the other lines were small. The Land Revenue collections in Madras exceeded the Revised Estimate by £120,577 owing to smaller season remissions and greater promptitude in collections. On the other hand, there was a falling-off of £75,209 in Bombay in consequence of unfavourable agricultural conditions. The falling-off in Opium revenue occurred almost wholly in Bombay, the exports of Malwa opium in March last having been very small. The decrease under Interest was the result of the non-payment, during the year, of the amount due by the Simla-Kalka Railway for the half-year ending December 1904. Under Marine the recoveries from the Imperial Government on account of hire of Royal Indian Marine steamers were smaller than the estimate by £37,540, while pilotage receipts in Bengal showed an increase of £9,900.

1904-1905. Decrease in Expenditure.

96. The saving in expenditure was the net result of decreases and increases under a number of heads. The more important decreases occurred under (*a*) Minor Irrigation Works (£26,152), chiefly in Burma and Bengal; (*b*) Civil Works (£38,905)—chiefly on Provincial and Local Works in Bengal, there being an increase of £40,201 in the expenditure on Imperial Works; and (*c*) Army (£139,006). Under this last head there was a decrease of £60,105 in the effective charges due mainly to an over-estimate of the charges for the Tibet Mission and Ordnance factories and to larger credits on account of stores returned from China and Somaliland. The charges for reorganization were also less than the Revised Estimate by £93,995, chiefly in expenditure on account of clothing, equipment for field hospitals and mobilisation equipment, and for hutting, clothing and gear in connection with the formation of additional mule corps and cadres. On the other hand, the non-effective charges exceeded the estimate by £15,094, mainly under payments to the War Office in settlement of its claims for 1903-1904.

1904-1905. Increase in Expenditure.

97. The chief increase in expenditure was under State Railways Working Expenses (£208,937), and accrued mainly on the East Indian Railway, £61,208; North-Western Railway £40,640; Bengal and North-Western and Tirhut Railways, £41,848; Rajputana-Malwa Railway, £24,497; Oudh and Rohilkhand Railway, £24,951; and Bengal-Nagpur Railway, £14,020. There was also an increase of £20,153 under Marine, chiefly in England, owing partly to increased expenditure on stores and partly to a payment on account of the construction of the R.I.M.S. *Dufferin.*

Section II.—The Revised Estimate of 1905-1906.

1905-1906. Statement of the gross figures.

98. The following is a general comparison of the Budget and Revised Estimates of 1905-1906:—

	Budget.	Revised.	Revised, better.	Revised, worse.
	£	£	£	£
Total Revenue, Imperial, Provincial and Local . . .	83,433,000	84,829,500	1,396,500	...
Total Expenditure, Imperial, Provincial and Local . . .	83,899,500	82,993,400	906,100	...
Adjustment of Provincial and Local Surplus or Deficit .	—1,370,300	80,400	...	1,450,700
NET .	82,529,200	83,073,800	...	544,600
SURPLUS .	903,800	1,755,700	851,900	...

1905-1906. General Remarks.

99. The surplus is £851,900 better than was expected (£1,755,700 against £903,800). This is arrived at by an excess of revenue over the Budget Estimate amounting, in the aggregate, to £1,396,500, partially counterbalanced by an excess of total expenditure charged to revenue of £544,600. The actual outlay is, however, £906,100 less than was provided in the Budget; but whereas the Budget provided for an expenditure of £1,370,300 by reduction of Provincial and Local balances, these have as a matter of fact increased by £80,400, with the result that the Imperial section of the account is worse to this extent by £1,450,700. This, of course, arises from the fact that while expenditure which is met from balances outside Imperial adjusts the total outlay of the year for the benefit of the Imperial surplus, the converse takes place when such balances are increased, since the increase is not at the disposal of the Government of India, and is, so far as it is concerned, on the same footing as additional expenditure. The change in the position in respect to the Provincial and Local balances arises mainly from initial grants to the extent of £400,000 (60 lakhs), made in accordance with usual practice to the Central Provinces and Eastern Bengal and Assam in connection with the new settlements with these provinces, having been added to their balances at the close of the year; to increase in the revenues of the Local Governments, supplemented by the distribution of the special grants for agriculture, minor Irrigation works and University reform referred to in paragraph 22 of Part I; and to the fact that they, as a rule, spent less largely than had been anticipated under Police, Education and Civil Works.

100. By Act I of 1906, passed on 26th January 1906, the duty on imported spirit was raised from R6 to R7 per proof gallon, with effect from 26th February last, and the duty on perfumed spirit and liqueurs was simultaneously enhanced from R8 and R6 per imperial gallon to R11 and R10 respectively. The object of this measure was to place the scale of taxation on imported spirit in a more suitable relation to that on country spirit. Financially the chief result of this Act during the current year was a large increase of duty receipts under Customs (spirits) in February, owing to importation of stock during the month's *moratorium* which had been allowed to enable the trade to adjust itself to the new conditions. The receipts under this head for February exceeded those of February 1905 by about 11½ lakhs, while a counterbalancing drop of 4½ lakhs is expected in the receipts of March. *1905-1906. Enhancement of duty on imported spirit.*

101. Partial failure of rains has caused a considerable falling-off in the collections of Land Revenue, and Customs and Irrigation revenue have not been as good as was expected. But the deficiencies under these heads have been considerably exceeded by improvements under most of the others, the net increase in the total revenue being £1,396,500 as shown above. Notable increases have occurred in the traffic receipts of Railways, Excise and Forest revenue, seigniorage on silver coined, and interest on temporary investments of cash balances in England. There is also an enhancement of Army receipts in consequence of the inclusion therein of the recovery from the Imperial Government of the cost of Indian regiments employed in the colonies. In the Budget Estimate the expenditure on these regiments was omitted: it has now been decided to bring both expenditure and the corresponding receipts to account. *1905-1906. Increase of Revenue.*

102. As mentioned above, there have been considerable savings in the estimates of Provincial Expenditure, owing to the inability of the Local Governments to spend fully the large allotments made to them in the Budget for reorganization of Police, Primary Education, and in aid of the resources of District Boards, the initiation of the necessary schemes having been unavoidably delayed. Nor has it been possible to spend in full the amount allotted for reorganization of the Army, especially in England where the expenditure is now expected to fall short of the Estimate by £777,100 owing to delay in the supply by the War Office of guns and other stores contracted for. On the other hand, a considerable amount of extra expenditure has been involved by the payment of 36·18 lakhs (£241,200) on account of subsidy to His Highness the Amir of Afghanistan which was not provided for in the Budget as negotiations with His Highness had not then been completed; by outlay amounting to nearly 16½ lakhs connected with the visit of Their Royal Highnesses the Prince and Princess of Wales; by the manœuvres at Rawalpindi (14 lakhs); and by an increase in the Working Expenses of State Railways consequent on improved earnings. The net result is a saving of £906,100 in the estimate of total expenditure. *1905-1906. Saving in Expenditure.*

103. The more important variations which have brought about the increase of £1,396,500 in the total revenue are as follows:— *1905-1906. Variations under Revenue.*

	£	R
Increases—		
Salt	76,700	11,50,000
Stamps	60,400	9,07,000
Excise	210,400	31,55,000
Forest	188,200	28,23,000
Interest	139,700	20,96,000
Post Office	50,400	7,56,000
Mint	199,800	29 96,000
State Railways—Gross Receipts	794,300	1,19,14,000
Army Receipts	150,300	22,55,000
	1,870,200	2,80,52,000
Decreases—		
Land Revenue, including that due to Irrigation	443,900	66,58,000
Customs	39,100	5,87,000
Irrigation—Major Works—Direct Receipts	101,400	15,20,000
	584,400	87 65 000

1905-1906. Salt Revenue.

104. The reduction of the duty on salt made successively in March 1903 and March 1905 has stimulated consumption, and though provision was made in the Budget for a considerable increase, the actual consumption has been still larger, and the total revenue is now expected to exceed the estimate framed in March last by R11,50,000. All provinces show an increase except Bengal, where imports of Liverpool and German salt have fallen off and have been replaced by salt manufactured in Northern India.

1905-1906. Stamp Revenue.

105. Stamp revenue has also grown in all provinces except the Punjab where a falling-off of R3,50,000 is anticipated owing partly to the reduction of transfers and mortgages caused by the Land Alienation Act, and partly to the introduction of the Punjab Loans Limitation Act. The largest increases have occurred in Madras (R4,80,000) and Bengal (R3,05,000).

1905-1906. Excise Revenue.

106. The growth of Excise revenue has been higher than provided in the Budget Estimate in all provinces except the Administrations directly under the Government of India, Burma and the United Provinces. In the first-mentioned provinces there is a slight falling-off as compared with the Budget Estimate, owing mainly to scarcity in Ajmer-Merwara. In Burma the revenue is expected to fall short of the Budget Estimate by R2,00,000, owing to the restriction of retail sales of opium to the actual needs of consumers. In the United Provinces the result of a poor *kharif*, and of the serious injury to crops caused by the frost of last winter, has affected the Excise revenue of the province much more seriously than was anticipated in March last, and there is a decrease of R7,50,000 on the Budget Estimate. The largest increases have occurred in Madras (R7,50,000), Bombay (R10,00,000), Central Provinces and Berar (R12,05,000), and Bengal (R7,51,000). In the first two provinces it was anticipated that the receipts of 1904-1905 would not be worked up to owing to unfavourable agricultural conditions, a forecast which has proved erroneous: the receipts of 1905-1906 will now in both provinces somewhat exceed those of the year preceding. In Bengal and the Central Provinces the increase is due to prosperous seasons and the introduction of important reforms in administration.

1905-1906. Forest Revenue.

107. There has been a general growth of Forest revenue in almost all provinces. Of the total excess (R28,23,000), as compared with the Budget, R19,00,000 accrues in Burma, and is due to increase in the amount of timber extracted by departmental agency and to exceptionally favourable conditions for the floating of timber down the rivers. In Bombay there is an increase of R6,00,000, chiefly from the supply of sleepers to railways and sale of grass in connection with famine operations.

1905-1906. Interest Receipts.

108. Under Interest, an additional sum of £157,700 has been obtained in England from the temporary investment of a larger proportion of the Secretary of State's cash balances at rates of interest higher than estimated. On the other hand, the investment of an additional two crores of the Paper Currency Reserve (*vide* paragraph 221 of last Financial Statement) having been made at a later date than was estimated, the receipts on account of interest thereon have fallen short of the estimate by £9,200. The only other notable variation is a falling-off of R1,08,000 (£7,200) in Bombay, the unfavourable season having adversely affected the recoveries of interest on loans granted to cultivators.

1905-1906. Post Office Receipts.

109. Under Post Office, the loss of revenue expected from the increase in letter-weight carried for half an anna and by a reduction in the rates of insurance fee has been more than made up by the increase resulting from the growth of the business of the department.

1905-1906. Mint Receipts.

110. The mints are credited with a seigniorage of 2 per cent on fresh issues of rupees, to cover the cost of coinage. Coinage in the current year has been unusually heavy, to meet the demands of trade as expressed through the Secretary of State's council drawings: hence the increase under Mint receipts.

1905-1906. State Railways, Gross Traffic Receipts.

111. In 1904-1905 the traffic on all the larger of railway systems was exceptionally favourable. Pilgrim, grain and coal traffic on the East Indian Railway, and the export wheat traffic on the North-Western Railway were specially heavy, while the traffic on the Great Indian Peninsula, Rajputana-Malwa and Bengal-Nagpur Railways was also good in consequence of favourable crops. In the Budget for 1905-1906 allowance was made for earnings on extra mileage to be opened and for an expansion of traffic on newly opened lines, while

it was anticipated that there would be a decrease on some of the lines which had shown unusually heavy receipts in the year before. The actual results are now, however, expected to be considerably better than the estimate. There has, indeed, been a falling-off in grain and seed traffic on the North-Western Railway; but this has been much more than counterbalanced by remarkable increases on the Bengal-Nagpur, Great Indian Peninsula and the Madras Railway (North-east section) owing to development of coal, cotton and grain traffic; and on the Rajputana-Malwa and Southern Mahratta Railways in consequence of movements of grain called forth by scarcity in parts of the country served by them. The total gross traffic receipts of State Railways are expected to exceed the estimate by R1,19,14,000 (£794,300); but Working Expenses are also likely to show an excess of R59,00,000 (£393,400). Increased outlay has been required to work the increased traffic, and there has also been an increase on the East Indian and Oudh and Rohilkhand Railways, in the charges for maintenance and renewals of rails and rolling-stock, and in the Company's share of the surplus profits of the Bengal-Nagpur and Burma Railways, which is included under Working Expenses. The net earnings are thus better than the estimate of March last by R60,14,000 (£400,900). The more important variations from the Budget Estimate are as follows:—

	INCREASE +. DECREASE —.		
	Gross Receipts.	Working Expenses.	Net Receipts.
	R	R	R
Great Indian Peninsula Railway . . .	+42,50,000	+7,85,000	+34,65,000
Rajputana-Malwa . .	+30,00,000	+7,50,000	+22,50,000
Bengal-Nagpur . .	+37,00,000	+13,00,000	+24,00,000
Southern Mahratta .	+9,00,000	+3,50,000	+5,50,000
North-East line, Madras Railway . . .	+12,00,000	+6,50,000	+5,50,000
East Indian . . .	...	+19,50,000	—19,50,000
North-Western . .	—35,00,000	—18,00,000	—17,00,000

112. The increase under Army receipts is due to a recovery of R13,87,000 (£92,500) from His Majesty's Government on account of five Indian regiments serving in the colonies as stated in paragraph 101; to larger receipts on account of the Indian Troop Service and of clothing issued to the Native Army on payment; and to abnormal sales of unserviceable ordnance stores. *1905-1906. Army Receipts.*

113. The decrease anticipated under Land Revenue, including the portion due to irrigation, occurs mainly in Madras (19·6 lakhs), Bombay (23·1 lakhs), the United Provinces (7·5 lakhs) and the Punjab (12·5 lakhs). In Bombay, this is the result of deficient rain. In Madras, as observed in paragraph 95, the collections of 1904-1905 were greater than had been anticipated when the Budget for 1905-1906 was framed, leaving less for realization in the latter year. In the United Provinces, the partial failure of the *kharif* and of the winter rains has necessitated remissions and suspensions. In the Punjab, the *kharif* has failed in the Delhi Division, and the earthquake in Kangra has also necessitated some remissions. *1905-1906. Decreases of Revenue. Land Revenue.*

114. The decrease in Customs revenue occurs mainly under silver bullion, private import of which has been checked by rise in price (16 lakhs); petroleum, owing to the cessation of imports of Russian oil consequent on the troubles at Baku (11 lakhs); and metals (other than silver) and manufactures of metals, where the falling-off occurs mainly under ironware, copper and tin (7½ lakhs). On the other hand, there has been a considerable increase under cotton manufactures, due mainly to larger imports into Bombay and Bengal (16 lakhs), while there is also a gain of 2½ lakhs under the excise duty on local manufacture. There is likewise an increase of 9½ lakhs under spirits owing mainly to the effects of the tariff legislation referred to in paragraph 100. *1905-1906. Customs.*

115. The falling-off under Irrigation, Major Works—Direct Receipts occurs chiefly in the United Provinces and the Punjab, and is due in the former province to decrease in the area irrigated for sugarcane owing to frost and bad seed, and in the latter to remissions necessitated by the failure of the cotton crop in certain tracts. *1905-1906. Irrigation, Major Works—Direct Receipts.*

1905-1906. Variations in expenditure.

116. The saving of £906,100 in the total expenditure is the net result of a large number of variations, the more important of which are as follows:—

	£	R
DECREASES—		
Land Revenue	56,800	8,53,000
Police	203,200	30,48,000
Education	243,700	36,56,000
Scientific, etc., Departments	88,000	13,20,000
Famine Relief	75,200	11,29,000
Construction of Protective Irrigation Works	67,400	10,11,000
Civil Works	178,500	26,77,000
Military Works	71,200	10,68,000
Army Services	842,000	1,26,30,000
Special Defences	61,200	9,18,000
INCREASES—		
Opium	59,000	8,85,000
Interest	52,900	7,93,000
Telegraph	33,800	5,07,000
General Administration	81,500	12,22,000
Political	272,300	40,84,000
Miscellaneous	56,100	8,41,000
Reduction of Debt	119,800	17,97,000
State Railways—Working Expenses	393,400	59,00,000
Irrigation, Major Works—Working Expenses	44,800	6,71,000

1905-1906. Decreases. Land Revenue.

117. Under Land Revenue the Budget provision has in most provinces proved larger than was necessary. In the Central Provinces the transfer of the Sambalpur district to Bengal from the 16th October 1905, and the formation of the Drug district from 1st January 1906 instead of from 1st October 1905, have caused some savings. In Burma operations connected with Land Records and Agriculture and town surveys have been curtailed. In Eastern Bengal and Assam charges for survey and settlement are expected to show a saving of R2,75,000 owing to the postponement of settlement operations in Faridpur. In the United Provinces the charges for the purchase of estates under the Bundelkhand Encumbered Estates Act are expected to be less by R52,000, and delay in the introduction of measures for improving the position of the patwari and kanungo staff is likely to yield a saving of R46,000. In the Punjab there is a saving of R2,17,000 in settlement charges.

1905-1906. Police, Education, Medical and Scientific and other Minor Departments.

118. The savings under Police, Education, and Scientific and other Minor Departments are due mainly to the special grants provided in the Budget Estimate for police reform, improvement of primary education, and agricultural and veterinary development not having been spent in full, and, to a smaller extent, to the usual savings in most of the provinces on the allotments made for salaries and other charges. A portion of these special grants has in most provinces been transferred to the Public Works Department for construction of buildings. The only points which need special mention are the following: Cantonment Funds have been relieved of police charges with effect from 1st April 1905. Under 'India General' the creation of a Central Research and an X-ray institute will involve an expenditure of R44,000 in the year for which no provision was made in the Budget Estimate. In Burma, provision was made for strengthening the Rangoon and Toungoo battalions of military police, but the scheme has not yet been sanctioned. In the North-West Frontier Province a special provision of R76,000 for the pay of the Border Military Police has not been required. In Madras there is a saving of R5 lakhs under Medical chiefly on the provision made for plague charges by Local Boards. In Bombay, a special payment of R2,00,000 is proposed to be made to the new Prince of Wales' Museum for Western India.

1905-1906. Famine Relief, Construction of Protective Irrigation Works and Reduction of Debt.

119. The charges for Famine Relief are expected to fall short of the estimates in Madras and Bombay by R13,93,000 and R11,36,000, respectively, while in Ajmer and the United Provinces, where expenditure under this head was not contemplated when the Budget was framed, outlay to the amount of R6,96,000* and R6,46,000, respectively, has been found necessary. Taking all the

* This includes some small expenditure in Baluchistan and (payable by the Government of India) in Rajputana.

provinces together, there is a net saving of R11,29,000 under this head. A saving of R10,11,000 is also expected on the grant for the construction of Irrigation Works, chiefly in Bengal, United Provinces and Bombay, while the expenditure on the construction of Protective Railways in Madras is likely to exceed the allotment by R3,43,000. The net result under the three heads mentioned is a saving of R17,97,000, which has been charged under Reduction of Debt, in addition to the amount provided in the Budget, to work up to the full grant of R1,50,00,000 (£1,000,000) for Famine Relief and Insurance.

1905-1906. Civil Works.

120. Under Civil Works (Provincial) expenditure, there is a saving on the Budget allotment of about 15 lakhs in the Punjab, and about 5 lakhs in Madras. In the Punjab the grants for the Simla Extension scheme, residences for Government officials and construction of some special buildings and works of public utility have not been fully utilised, while in Madras the schemes for drainage and water-supply in certain towns for which provision had been made are not yet ripe for execution. In Bengal the Budget included a large reserve for police, jail and other buildings which has not been fully required, but this reduction is nearly counterbalanced by additional expenditure in Eastern Bengal and Assam consequent on the creation of that province. In other provinces there is an increase, the most notable being in the United Provinces, on account of the construction of normal schools and police buildings and repairs to archæological buildings, and in Burma for schools and a General Hospital at Rangoon. There is a saving on the estimate for local expenditure of all provinces owing to the large grants made to District Boards not having been yet fully utilized.

1905-1906. Military Expenditure.

121. It has been decided to eliminate the special sub-head Reorganization under the main heads 46.—Army and 44.—Military Works, and on the receipt side under XXXIII.—Army, as it has been found that although the Reorganization outlay can be approximately estimated, it cannot be brought to separate account with absolute accuracy, since, in the case of some measures recurring expenditure which simply goes to strengthening existing units cannot be separately earmarked without an immense amount of trouble. The figures for Reorganization and other special measures will, however, be separately exhibited with approximate correctness in paragraph 206 (Part IV).

1905-1906. Special Military Expenditure.

122. The decreases under Army and Military Works, and Special Defences are entirely due to lapses under Reorganization and other special expenditure, and are mainly caused by delay in the supply of new artillery, and stocks of ammunition and other stores contracted for through the War Office.

1905-1906. Army Ordinary.

123. Under ordinary Army charges there is an increase of R6,36,000 (£42,400), but this is only nominal. It arises from the inclusion under this head of nearly 14 lakhs for Indian regiments stationed in the colonies, the cost of which is, as already stated, recovered from His Majesty's Government. Apart from this, there would be a decrease of nearly 7½ lakhs, and that after allowing for an expenditure of 16·7 lakhs in connection with the Rawalpindi manœuvres and other charges connected with the Royal visit for which Budget provision was not made, and for 2·4 lakhs in connection with outlay consequent on the Kangra earthquake. But for these charges, there would be a decrease of 26½ lakhs. This occurs chiefly by reason of smaller expenditure on stores in England and payments to the War Office on account of British forces serving in India (31·4 lakhs), the chief counterbalancing item being 5 lakhs owing to rise in food prices in India.

1905-1906. Increases of Expenditure. Opium.

124. The outturn of the opium crop in the Behar Agency has been greater than was expected in March last, and has resulted in larger payments to the cultivators for the raw product.

1905-1906. Interest on Debt.

125. Under Interest on Debt, the discount on the 3 per cent stock for £2,000,000 issued in England has involved an extra payment of £47,500. In India also, there has been an extra payment of R70,000 (£4,700) on account of interest on a temporary loan of 70 lakhs (in rupees) procured from the Maharaja Sindhia in December, when the Secretary of State's large council drawings rendered it necessary to strengthen our stock of coined silver.

1905-1906. Telegraph.

126. The increase under Telegraph is caused by the payment of £17,500 to the Telegraph Companies concerned for loss of receipts consequent on the operation of the reduced tariff for foreign messages between March 1902 and March 1904, and by addition to establishment to cope with increased traffic in India.

1905-1906. General Administration and Miscellaneous.

127. The special expenditure connected with the visit of Their Royal Highnesses the Prince and Princess of Wales has chiefly contributed to the increases under General Administration and Miscellaneous. The division of Bengal has also caused an increase under the first head, while the relief measures necessitated by the earthquake involved considerable expenditure under Miscellaneous in the Punjab.

1905-1906. Political.

128. The items which are mainly responsible for the increase under Political are the payment of R36,18,000 on account of the subsidy of the Amir of Afghanistan referred to in paragraph 102, extra charges incurred on account of the visit of the Prince and Princess of Wales, the strengthening of frontier militia corps, increase of consular escorts in Persia, and the purchase of a steam launch for the Consul at Mohamerah.

1905-1906. State Railways—Working Expenses.

129 The increases in State Railways—Working Expenses and under Reduction of Debt have been explained in paragraphs 111 and 119.

1905-1906 Major Works—Working Expenses.

130. The increase in Working Expenses, Major Irrigation Works occurs chiefly in the Punjab, and is due to refunds of water-rates and outlay on some important works, and special repairs for which provision was not made in the Budget Estimate. A smaller expenditure under 49.—Irrigation, Capital Expenditure has also involved the debit to the former head of a larger share of the Establishment charges.

Section III.—The Budget Estimate of 1906-1907.

1906-1907. Statement of the Gross figures.

131. The following is a general comparison of the Budget Estimate of 1906-1907 with that of 1905-1906:—

	1905-1906.	1906-1907.	1906-1907, better than 1905-1906.	1906-1907, worse than 1905-1906.
	£	£	£	£
Total Revenue—Imperial, Provincial and Local . . .	83,433,000	86,495,100	3,062,100	...
Expenditure—				
Total outlay—Imperial, Provincial and Local .	83,899,500	86,698,600	...	2,799,100
Adjustment of Provincial and Local Surplus or Deficit	—1,370,300	—1,077,600	...	292,700
Total net expenditure charged to Revenue . . .	82,529,200	85,621,000	...	3,091,800
Imperial Surplus . . .	903,800	874,100	...	29,700

1906-1907. Remissions of Taxation.

132. The above figures allow for the following remissions of local taxation mentioned in Part I of the Financial Statement:—

Repeal of the patwari cess in the United Provinces, the Punjab, the Frontier Province, Ajmer, the Central Provinces and the Sambalpur district of Bengal.

Abolition of the ryotwari village service cess in Madras, and of the village service cess in Coorg.

Abolition of the zamindari *dâk* cess in Bengal and Eastern Bengal.

1906-1907. Relief of District Boards in certain provinces from charges for District Post, etc.

133. The cost of these measures is R82,19,000 (£547,900). R5,15,000 (£34,300) have also been allotted for the purpose of relieving District Boards in the United Provinces, the Punjab,* Burma, the Central Provinces, Frontier Province, and Coorg of the contributions they have hitherto paid towards District Post charges. These cha ges being now taken over by the Government of India, the District Boards concerned will be able to allot a corresponding amount of revenue for purposes of local improvement. The District Boards in the United Provinces have likewise been relieved of some small charges, amounting in all to

* In the Punjab District Post charges were taken over as Imperial in 1905-1906; but a contribution of R1,41,000 formerly made by the District Boards for this purpose continued to be paid to the Local Government. This will now cease, the Local Government receiving a compensatory assignment from Imperial funds.

about R67,000, which they previously paid to the Local Government for school and establishment purposes.

1906-1907. Additional Assignments for Police Reform, European and technical education, and agricultural improvement.

134. Finally, another special assignment of 25 lakhs (£166,700), which will be placed at the disposal of the Provincial Governments, has been added to the 50 lakhs (£333,300) assigned last year for purposes of police reform*; 5 lakhs are to be assigned to the Local Governments for annual expenditure on European and technical education; and the grant of 20 lakhs for agricultural and veterinary development referred to in paragraph 126 of the last Financial Statement has been increased to 24 lakhs. Of the last mentioned sum, 21½ lakhs have been distributed to the provinces, while 2½ lakhs are reserved for expenditure classed as Imperial, such as that at the Agricultural Research Institute at Pusa and the provision of additional Civil Veterinary Officers.

1906-1907. General Results.

135. But for these measures of fiscal relief and administrative improvement, the surplus of the year would have stood at £1,687,500 or £813,400 above the figure actually arrived at, while the revenue would have been £547,900 higher. After making the above adjustments and remissions, the year is estimated to close with a surplus of £874,100 or £29,700 less than the surplus budgeted for in 1905-1906. As compared with that year, there is an increase of revenue of a little over £3 million (£3,062,100), but an increase of about £2¾ million (£2,799,100) in actual outlay. So far the net result is £263,000 better: the diminution in the surplus of the year as compared with that of its predecessor is consequent on the anticipation that £292,700 less of the actual outlay contemplated will be met out of Provincial and Local balances.

1906-1907. Important increases and decreases of Revenue and Expenditure.

136. The greater part of the estimated increase of revenue in 1906-1907 as compared with the Budget of the preceding year is due to Railways, which show a total increase of £2,298,200 under Receipts, counterbalanced, however, by an increase of £1,633,100 under Charges, thus affording a net additional gain of £665,100.

137. Other important variations are *increases* of £331,700 under Land Revenue including portion due to Irrigation, £140,000 under Salt, £163 400 under Stamps, £374,200 under Excise, £100,200 under Customs, £180,900 under Forest, £118,800 under Post Office, £96,400 under Mint, £148,500 under Major Irrigation Works—Direct Receipts, and £136,900 under Army Receipts; counterbalanced by *decreases* of £646,600 under Opium and £516,800 under Provincial Rates. These will all be referred to below.

Main heads of Receipt.

138. The most important heads of Receipt in the Indian Budget are the following:—

	£	R
Railways—		
Total gross receipts . . .	26,154,600	39,23,19,000
Net current earnings of State Railways, deducting working expenses	12,897,900	19,34,69,000
Total net receipts deducting interest and all other charges debitable to Railways . .	2,229,300	3,34,40,000
Land Revenue proper . . .	19,764,200	29,64,62,000
Excise	5,817,300	8,72 60,000
Opium	4,831,100	7,24,66,000
" net	2,959,800	4,43,97,000
Customs	4,464,200	6,69,63,000
Salt	4,400,000	6,60,00,000
Stamps	3,970,700	5,95,60,000
Irrigation—		
Gross receipts	3,250,000	4,87,50,000
Net receipts	257 100	38,56,000
Provincial Rates	2,261,300	3 39,20,000
Forest	1,789,900	2,68,48,000
" net	804,400	1,20,66,000
Post Office	1,727,100	2,59,06,000
" " net	126,200	18,93,000

1906-1907. Railways Gross and net earnings.

139. *Railways.*—As explained in paragraph 111, there has been a continued expansion of traffic in the current year on most of the railways except the North-

* Besides 2 lakhs further allotted to the Government of Eastern Bengal and Assam in connection with reorganization of its military police.

Western line. Next year agricultural conditions are expected to be more favourable, and provision has been made in the Budget Estimate for a further expansion of traffic, for a recovery of the ground temporarily lost by the North-Western Railway, and for opening of additional mileage. The Budget Estimate of gross Railway receipts, the bulk of which are derived from State Railways, has accordingly been placed at £2,298,200 (345 lakhs) and £1,496,400 (224½ lakhs) higher than the Budget and Revised Estimates, respectively, of the current year; and that of net current earnings of State Railways (receipts, less working expenses) at £1,227,900 (184 lakhs) and £827,000 (124 lakhs) more in each case. A part of the increase in the gross traffic receipts is, it should be explained, due to the fact that the Bombay, Baroda and Central India Railway having become a State Railway with effect from 1st January 1906, the Budget Estimate for next year includes the gross receipts of the Railway for a whole year, while the Estimates for the current year include gross receipts for three months and only net earnings for the nine months, during which it was a Guaranteed Railway.*

140. The following are the more important differences in regard to gross receipts, working expenses, and net earnings of State Railways as compared with the Revised Estimate of the current year:—

	Increase + Decrease —		
	Receipts.	Working Expenses.	Net Earnings.
Better than Revised—	R	R	R
Bengal-Nagpur Railway	+25,00,000	+7,00,000	+18,00,000
East Indian Railway .	+25,00,000	+6,50,000	+18,50,000
Burma Railways . .	+7,00,000	−78,000	+7,78,000
Rajputana-Malwa Railway . . .	+5,00,000	...	+5,00,000
Worse than Revised—			
North-Western Railway	+45,00,000	+51,50,000	−6,50,000

It will be observed that the increased receipts from the North-Western Railway will be more than counterbalanced by enhanced working expenses consequent on the necessity for renewal of permanent-way and rolling-stock.

Total results.

141. Taking the Railway Revenue Account as a whole, the Budget Estimate for next year compares as follows with the Budget and Revised Estimates of the current year:—

	In hundreds of pounds sterling.			In thousands of Rupees.		
	1905-1906.		1906-1907.	1905-1906.		1906-1907.
	Budget.	Revised.	Budget.	Budget.	Revised.	Budget.
	£	£	£	R	R	R
Gross Receipts, including net receipts of Guaranteed Railways, and repayments of advances of interest by Subsidised Companies. . .	23,856,4	24,658,2	26,154,6	35,78,46	36,98,73	39,23,19
Working Expenses	11,236,9	11,630,3	12,784,0	16,85,54	17,44,54	19,17,60
Interest, Annuities, Surplus profits payable to Companies, etc. . .	10,917,1	10,907,6	11,018,6	16,37,56	16,36,14	16,52,79
Miscellaneous Charges . . .	138,2	94,8	122,7	20,73	14,21	18,40
Net Receipts	1,564,2	2,025,5	2,229,3	2,34,63	3,03,84	3,34,40

The net profit accruing to Government from railways is thus expected to amount to £2,229,300 next year, being in excess of the Revised Estimate of the current year by £203,800 and £665,100 better than the current year's Budget.

* Only the *net* earnings of Guaranteed Railways appear in the India Accounts.

142. *Land Revenue*, including the portion due to Irrigation, is placed at £331,700 (nearly 50 lakhs) better than the Budget for 1905-1906 and £775,600 (116 lakhs) better than in the Revised Estimate of that year, which has fallen materially short of the Budget in Madras, Bombay, the United Provinces, and the Punjab. The increase as compared with the 1905-1906 Budget occurs mainly in the United Provinces, where large remissions had to be given owing to the frosts of last year, and in Burma, and is counterbalanced by a decrease of nearly 12 lakhs in Madras, where the figure taken in 1905-1906 has proved an over-estimate. *1906-1907. Land Revenue.*

143. *Excise* is taken at £374,200 (56 lakhs) better than in the Budget of 1905-1906, the Revised Estimate of which allows for an increase of £210,400. The main increases as compared with the current year's Budget are, as in the Revised Estimate, in Bombay, Madras, Bengal and the Central Provinces—*vide* paragraph 106. There is also an increase of 4½ lakhs in the Punjab due to the replacement of illicit by licit consumption. In the United Provinces there is a decrease (5 lakhs), the result of unfavourable seasons in some districts. *1906-1907. Excise.*

144. *Opium* is a notoriously difficult head of receipt to estimate for, since its main factor, the sale-proceeds of Bengal opium auctioned in Calcutta for export, is determined by circumstances in China of which we have little knowledge, and by the speculation of the market, and the prices obtained at the monthly auctions are subject to violent fluctuations. In 1904-1905 the average sale-price obtained was R1,587 per chest, and it was therefore thought safe to take R1,400 as the estimated price for 1905-1906. This figure has been slightly exceeded, the average for the whole year having been R1,434 per chest, but in the last months there was a heavy drop, and the March sales, which generally give a result better than that obtained as the average for the next 12 months, only produced a chest price of R1,258. This being so, it is not safe to estimate for more than R1,125 per chest for 1906-1907. The fall of revenue thus brought about is slightly counterbalanced by the fact that the number of chests sold per month has been raised, owing to accumulation of stocks, from 4,000 to 4,400 with effect from January last, so that in 1906-1907 there will be a sale of 52,800 chests against 49,200 in 1905-1906. *1906-1907. Opium.*

The export duty on Malwa opium is also an uncertain factor, and a considerable drop in exports during the current year warrants the expectation that the receipts under this head will yet be less by 21 lakhs than the amount taken in the last Budget. In all, therefore, there is a *decrease* of £646,600 (97 lakhs) under Opium as compared with the current year's Budget, the only material decrease of revenue anticipated save that under Provincial Rates.

The expenditure under Opium, on the other hand, shows an increase of £33,900, the amount provided in the current year's Budget having been shown by experience to be inadequate for present expenses of cultivation, and taking this into account the net falling-off under Opium receipts is thus £680,500 (102 lakhs).

145. The Revised estimate of *Customs* is placed at £39,100 less than in the current year's Budget, while in the Budget for 1906-1907 it is estimated that this decrease will be made up and a further increase of £100,200 obtained. Increase as compared with the Budget of 1905-1906 is expected mainly under Cotton manufactures and Spirits, in the latter case owing to the recent enhancement of the duty on imported spirit from R6 to R7 per proof gallon, with proportionate increases for perfumed spirits and liqueurs. Decreases of 11 and 14 lakhs are allowed for under petroleum and silver with reference to the results of the Revised Estimate (paragraph 114). *1906-1907. Customs.*

146. The increases budgeted for under *Salt* and *Stamps* amount to £140,000 and £163,400, respectively. In both instances they are justified by excess of the Revised Estimate over the Budget forecast for the current year, and by the increasing consumption of salt consequent on the late reductions of duty. The increase under Stamps is spread over most of the provinces, the only noticeable decrease being in the Punjab which shows a falling-off, attributed, as stated in paragraph 105, to the effect of the Alienation of Land Act and the Punjab Loans Limitation Act. *1906-1907. Salt. Stamps.*

147. Under *Irrigation* there is an increase of revenue of £148,500 in direct receipts from Major Irrigation Works, and that portion of the land revenue which is due to Irrigation shows an expansion of £36,200, while Minor *1906-1907. Irrigation Receipts.*

Irrigation receipts are estimated to be £10,000 better than in the current year's Budget. The increase in direct Major Irrigation receipts is largest in the United Provinces and the Punjab, where, as observed in paragraph 115, the Revised Estimate shows a falling-off, but where circumstances are favourable for increased irrigation in the coming year.

igation penditure.

148. On the expenditure side, however, there is an additional outlay of £99,500. Increased capital expenditure on Major Irrigation Works adds £10,900 to the Interest charges thereon, while the working expenses show an increase of £47,000 which occurs mainly in the Punjab and Madras. The outlay on Minor Irrigation Works is raised by £21,600, the largest increase being in Bombay (nearly 3 lakhs).

6-1907. t results under jor Irrigation rks.

149. Comparing the total current outlay under Major Irrigation Works with the revenue produced thereby, including the portion of land revenue due to Irrigation, the results are as follows:—

	Budget of 1905-1906.		Budget of 1906-1907.	
	£	R	£	R
Direct receipts . . .	1,972,300	2,95,84,000	2,120,800	3,18,12,000
Portion of land revenue due to Irrigation . . .	915,900	1,37,38,000	952,100	1,42,82,000
TOTAL .	2,888,200	4,33,22,000	3,072,900	4,60,94,000
Charges, including interest .	1,902,400	2,85,36,000	1,980,300	2,97,05,000
Net receipts .	985,800	1,47,86,000	1,092,600	1,63,89,000

showing an estimated betterment of nearly £107,000 in the coming year.

06-1907. rovincial Rates.

150. *Provincial Rates* (£2,261,300) show a *decrease* of £516,800 owing to the remission of cesses referred to in paragraph 132, and, in Bombay, to the transfer of the receipts hitherto credited as village service cess in Sind to the head Land Revenue.

06-1907. rest.

151. *Forest* revenue (£1,789,900) shows an increase of £185,900, or allowing for increased expenditure a net enhancement of £127,900. £113,300 of the net increase occurs in Burma, and is justified by the excess of the Revised Estimate over the Budget forecast for the current year.

06-1907. st Office.

152. *Post Office* receipts (£1,727,100) show an increase of £118,800, but the expenditure is increased by nearly half this amount (£57,400).

06-1907. rmy receipts.

153. There is an increase of £136,900 under Army receipts (£1,064,500) which is due to the causes already referred to in paragraph 112. The receipts anticipated are somewhat less (by £13,400) than in the Revised Estimate.

06-1907. legraph.

154. Only two other Revenue heads need special mention. Under *Telegraph* (£938,100) there is an increase of £29,000, which is more than swallowed up by increased expenditure to the amount of £120,600, mainly on construction and maintenance, and including a payment of £14,000 for guarantee to the Telegraph Companies concerned on loss of revenue consequent on the cheapening of foreign telegrams.

06-1907. int.

155. Under *Mint* (£201,900) an increase of £96,400 has been allowed for as compared with the Budget of the current year, but a decrease of £103,400 as compared with the Revised Estimate. The experience of the last few months warrants the expectation that coinage operations, on which, as stated in paragraph 110, a seigniorage of 2 per cent is credited to "Mint," will be larger than was allowed for in framing the last Budget. A concomitant but smaller increase of expenditure (£16,000) is also provided for.

06-1907. xpenditure: ain heads of crease. ailways.

156. The greater part of the increase of £2,799,100 under total Expenditure shown in the table in paragraph 131 falls under the head Railways, which shows a total advance in charges of £1,633,100 (R2,44,96,000) as compared with the Budget of 1905-1906. This is due in the main to increased working expenses necessitated by the expansion of traffic, *e.g.* renewals of permanent way and rolling stock, and outlay on new extensions, and to growth of interest charges consequent on continued capital outlay. As observed in paragraph 136, this increase is more than covered by enhanced receipts, the railway transactions credited and debited to Revenue showing a net surplus which is £665,100 more than that provided in the current year's Budget.

157. Other noticeable increases in expenditure occur under— *Other Heads.*

	£	R
(1) Land Revenue	95,000	14,25,000

Due to necessary increase of revenue establishments, and to reorganization of village establishments in Madras. The Central Provinces show a decrease of nearly 2 lakhs, but this is only nominal, as the constitution of a separate Judicial Service there will necessitate the transfer of a considerable amount of expenditure from this head to Law and Justice. Taking the two heads together, there is an increase of nearly 3 lakhs in the province which would have been greater but for a reduction in the number of districts in Berar.

	£	R
(2) Stamps	83,000	12,45,000

This is due to the cost of all stamps being now included under this head, whereas formerly Postal and Telegraph stamps were charged to those heads of account.

	£	R
(3) Forest	59,000	8,85,000

This, as above remarked, is the concomitant of a much larger increase in receipts.

	£	R
(4) General Administration	54,400	8,16,000

This occurs mainly in Eastern Bengal and Assam, and is due to expenditure consequent on the creation of the new province.

	£	R
(5) Courts of Law	97,000	14,55,000

This occurs mainly in the Central Provinces as explained above, and in Burma, where also a separate Judicial service, such as already exists in other provinces, is being evolved.

	£	R
(6) Police	206,900	31,04,000

This is due to the progress of Police reforms, facilitated by the fresh assignments to the Local Governments referred to in paragraph 134.

	£	R
(7) Education	73,700	11,06,000

This is spread over most provinces, and represents in the main additional expenditure on schools.

	£	R
(8) Political	283,700	42,56,000

As indicated in paragraph 102, no provision was made in the Budget for the current year for payments to the Amir of Afghanistan, as the negotiations then on foot with His Highness had not been concluded. The coming year's Budget provides for the normal annual subsidy of 18½ lakhs *plus* about 24 lakhs in part payment of arrears hitherto undrawn.

	£	R
(9) Scientific and other Minor Departments .	63,200	9,48,000

Due mainly to the development of agricultural and veterinary improvement.

	£	R
(10) Irrigation	99,500	14,92,000

Explained in paragraph 148.

(11) Civil Works	153,000	22,95,000

Explained in paragraph 168.

(12) Famine Relief	327,400	49,11,000

Explained in paragraph 172.

1906-1907. Decrease under Military charges.

158. Under Military charges there is a net *decrease* of expenditure of £391,000 made up as follows :—

	£	R
Army	—435,600	—65,34,000
Military Works	+20,300	+3,04,000
Marine (Military portion)	+46,100	+6,90,000
Special Defences	—21,700	—3,25,000
TOTAL .	—390,900	—58,65,000

If we further take into account the increase of £130,200 under receipts, shown in the table in paragraph 162, the decrease of net expenditure is increased to £521,100. Further information as to Military charges is given in paragraphs 162—164.

1906-1907. Main objects of Expenditure.

159. The main heads of Expenditure provided for in the Indian Budget are as follows :—

	£	R
Railways—Revenue Account . . .	23,025,300	35,88,79,000
Military Services	21,841,600	32,76,25,000
Salaries and expenses of Civil Departments (General Administration, Law and Justice, Police, Education, Ecclesiastical, Medical, Political, Scientific, etc., Departments, and Marine, deducting the portion appertaining to Military Services)	13,689,300	20,53,40,000
Charges connected with collection of revenue (Land Revenue, Opium, Salt,* Stamps, Excise, Provincial Rates, Customs, Assessed Taxes, Forest, and Registration: also Refunds and Drawbacks, and Assignments and Compensations)	9,057,200	13,58,58,000
Civil Works	5,689,900	8,53,49,000
Miscellaneous Civil charges (Pensions, Absentee Allowances, Stationery and Printing, and Miscellaneous) . .	4,323,500	6,48,52,000
Irrigation	2,992,900	4,48,94,000
Post and Telegraph	2,755,900	4,13,38,000
Interest	1,278,800	1,91,82,000

1906-1907. Railways.

160. Railway expenditure, the growth under which is, as has been shown, more than counterbalanced by enhanced receipts, falls under the following heads :—

			Increase over the current year's Budget.	
	£	R	£	R
Working Expenses of State Railways .	12,784,000	19,17,60,000	+1,547,100	+2,32,06,000
Interest and Annuity charges . .	10,431,200	15,64,68,000	+727,400	+1,09,11,000
Payment to Guaranteed and Subsidised Companies . .	664,100	99,61,000	—625,200	—93,78,000
Miscellaneous . .	46,000	6,90,000	—16,200	—2,43,000
TOTAL .	23,925,300	35,88,79,000	1,633,100	2,44,96,000

161. The increase under Working Expenses and under Interest is a necessary corollary to the larger earning capacity of State Railways and to the increased capital outlay on further Railway development. The decreases are mainly due to the transfer of the Bombay, Baroda and Central India Railway from "Guaranteed" to "State."

* Including cost of production.

1906-1907. Military Charges.

162. The total Military expenditure budgeted for in 1905-1906 and in 1906-1907 compares as follows :—

	1905-1906, Budget.		1906-1907, Budget.	
	£	R	£	R
Army . . .	20,282,300	30,42,35,000	19,846,700	29,77,01,000
Military Works .	1,149,100	1,72,36,000	1,169,400	1,75,41,000
Marine* . .	547,900	82,18,000	594,000	89,10,000
Special Defences .	253,200	37,98,000	231,500	34,73,000
TOTAL .	22,232,500	33,34,87,000	21,841,600	32,76,25,000
Deduct—Receipts Army, Military Works and Marine.	1,124,600	1,68,69,000	1,254,800	1,88,22,000
Total Net Expenditure . .	21,107,900	31,66,18,000	20,586,800	30,88,03,000

Ordinary and Extraordinary Expenditure.

163. In the Budget Estimate of 1905-1906, 490 lakhs were allotted for special charges, *viz.*, Reorganization, and other special measures for the improvement of the Army, re-armament, special defences, and a new ship for the Royal Indian Marine, leaving the ordinary expenditure at nearly 28,45 lakhs. The Budget for 1906-1907 allows 415 lakhs for Reorganization and other special measures and 28,61 lakhs for ordinary expenditure, making a total of £21,841,600 (32,76 lakhs). Against this there is £1,254,800 in the shape of receipts, so that the net military outlay is £20,586,800 as against £21,107,900 in 1905-1906.

Ordinary Expenditure under "Army."

164. Ordinary Military expenditure shows an increase of about 16 lakhs, of which 14 lakhs are under Army; but this amount represents outlay on Indian regiments serving in the Colonies, the charges for which are refunded by His Majesty's Government, thus accounting largely for the increase under Military receipts. The net actual ordinary expenditure under Army is thus the same as in the current year's budget. A decrease of 16 lakhs on stores and payments in England is counterbalanced by increase of a like amount in India, mainly owing to rise in the price of food (8½ lakhs), unadjusted expenditure on account of the Rawalpindi manœuvres (1 lakh) and dairy farm charges (5½ lakhs). This latter amount, however, will, it is hoped, be covered by corresponding receipts.

Ordinary expenditure under Marine.

165. Ordinary expenditure under Marine shows an increase of about 2 lakhs due largely to higher payments under wages. Here again the increase is likely to be covered or partially covered by receipts for work done for outside Departments.

1906-1907. Salaries and Expenses of Civil Departments.

166. Under *Salaries and Expenses of Civil Departments* the most important heads of account are Police (£3,761,700), Courts of Law (£2,508,200), Education (£1,912,800), General Administration (£1,555,100), Medical (£1,118,100), Political (£953,800), Scientific and Minor Departments (£803,000); and the Budget shows an aggregate increase of £903,000 over the estimate of the current year. This is spread over all the constituent heads except Ecclesiastical, which shows a small decrease. The principal increases have already been explained in paragraph 157.

1906-1907. Charges connected with collection of Revenue.

167. Under *Charges connected with collection of Revenue, etc.* the principal heads are Land Revenue (£3,473,000), Opium (£1,871,300), Assignments and Compensations (£1,184,700), and Forest (£985,500), and there is an aggregate increase of £300,400. The principal variations have already been noticed in paragraph 157.

1906-1907. Civil Works.

168. The expenditure under *Civil Works* naturally tends to expand, especially with reference to increased building provision consequent on Police reform and the development of primary education, and to the more favourable financial situation of most of the Local Governments. This was shown with marked effect

* Excluding expenditure of Local Governments on river navigation.

in the current year, the Budget provision for which was £5,536,900 against £4,778,295 actually spent in 1904-1905. The Revised estimate is, however, reduced to £5,358,400; while in the coming year's Budget the amount provided is £5,689,900. This allows for increased expenditure in Eastern Bengal and Assam consequent on the creation of the new province.

1906-1907. Miscellaneous Civil Charges.

169. Under *Miscellaneous Civil Charges* the most important element is Civil superannuation allowances and pensions (£2,988,200) which shows an increase of £46,600.

1906-1907. Irrigation, and Post and Telegraph.

170. The expenditure under *Irrigation, Post* and *Telegraph* has already been noticed in connection with the receipts under these heads.

1906-1907. Interest.

171. Of the total amount payable as *Interest* on debt (£7,824,800), the greater part is charged off against Railways and Irrigation where, as above shown, it proves a profitable investment. The balance, which relates to the ordinary non-productive debt, is gradually diminishing with the transfer of debt of this description to the Railway and Irrigation heads against capital outlay incurred from surplus current revenues. It amounts to £801,700 in the coming year's Budget against £895,800 in that of 1905-1906.

Interest on other obligations (£477,100), which are mainly Post Office Savings Bank deposits, shows a slight increase of £8,000. Including these, the total Interest charges debited as such amount to £1,278,800; but they are largely counterbalanced by a corresponding receipt item of £853,000, which represents interest on the invested portion of the Currency balances, on temporary investment from current balances held by the Secretary of State, and on loans to local bodies, cultivators, etc. The provision under the receipt head shows, it may be observed, an increase of £47,600 over the current year's estimate, which is due partly to the continued grant of new loans to local bodies, and partly to the anticipation of larger temporary investments out of the Secretary of State's cash balances and to the provision for a full year's interest on the additional currency investment of £1,333,000 (2 crores of rupees) made in the current year.

1906-1907. Famine Insurance Grant.

172. Finally, it has to be observed that though the total expenditure provided for against the *Famine Insurance Grant* in 1906-1907 is the same as in the current year, *viz.*, the normal figure of £1,000,000 (150 lakhs), the distribution of expenditure is very different as will be seen from the following statement:—

	1905-1906, Budget.		1906-1907, Budget.	
	£	R	£	R
Famine Relief	211,700	31,76,000	539,100	80,86,000
Protective Irrigation Works and Railways	415,100	62,26,000	447,700	67,15,000
Reduction or Avoidance of Debt	373,200	55,98,000	13,200	1,99,000
	1,000,000	1,50,00,000	1,000,000	1,50,00,000

In 1905-1906 famine expenditure was budgeted for to the extent of 15 lakhs in Madras and nearly 17 lakhs in Bombay, while the Revised Estimate shows a total of 20½ lakhs, to be spent mainly in Ajmer-Merwara, Bombay and the United Provinces. For the coming year the agricultural situation in parts of the Bombay Presidency and the United Provinces is sufficiently unfavourable to justify an anticipated expenditure of 42 and 20 lakhs, respectively, under Famine relief, while there is also provision for 13½ lakhs in Ajmer-Merwara and 5⅓ lakhs in parts of Madras and the Punjab.

There is also some increase of expenditure under Protective Irrigation Works, chiefly in Madras and the Central Provinces, counterbalanced by a decrease of 4¼ lakhs under Protective Railways, and there is thus only a small balance to be charged under Reduction of debt.

Section IV.—Statements comparing the estimates under the more important heads of Revenue and Expenditure with the actuals of past years.

LAND REVENUE.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
Revenue (including that due to Irrigation)—						
India General	12,37,032	14,72,513	15,31,372	14,51,000	13,05,000	14,00,000
Central Provinces	79,11,373	83,86,263	87,29,557	88,00,000	88,80,000	1,74,88,000 (Central Provinces and Berar)
Berar	70,08,389	78,30,166	83,06,277	83,28,000	86,00,000	
Burma	3,33,74,368	3,52,43,662	3,70,94,697	3,93,75,000	3,90,00,000	4,13,00,000
Assam	64,58,053	54,43,025	63,37,256	66,27,000	66,18,000	1,93,62,000 (Assam and Eastern Bengal)
Eastern Bengal	4,11,49,522 (Eastern Bengal and Bengal)	4,10,03,080 (Eastern Bengal and Bengal)	4,11,45,565 (Eastern Bengal and Bengal)	1,26,67,000	1,23,69,000	
Bengal				2,92,36,000	2,93,00,000	2,93,61,000
United Provinces of Agra and Oudh	6,41,12,450	6,46,71,000	6,46,18,427	6,06,38,000	5,98,93,000	6,35,54,000
Punjab	2,30,31,032	2,51,51,468	2,63,91,590	2,55,00,000	2,42,50,000	2,61,97,000
N.-W. Frontier Province	17,18,531	18,29,849	19,80,446	19,32,000	19,50,000	20,31,000
Madras	6,13,34,153	6,06,29,257	5,82,47,651	6,33,22,000	6,13,64,000	6,21,31,000
Bombay	4,14,33,066	4,94,12,623	4,33,25,859	4,78,93,000	4,55,82,000	4,79,20,000
TOTAL R	28,87,68,569	30,10,72,906	29,77,08,697	30,57,69,000	29,91,11,000	31,07,44,000
Shown under XXIX.—Irrigation . R	1,22,15,889	1,25,57,090	1,33,98,743	1,37,38,000	1,36,80,000	1,42,82,000
Shown under I.—Land Revenue R	27,65,52,680	28,85,15,816	28,43,09,954	29,20,31,000	28,54,31,000	29,64,62,000
Equivalent in Sterling	19,251,238	20,071,527	19,847,247	20,384,600	19,940,700	20,716,300
Shown under XXIX.—Irrigation . £	814,393	837,139	893,250	915,900	912,000	952,100
Shown under I.—Land Revenue £	18,436,845	10,234,388	18,953,997	19,468,700	10,028,700	19,764,200
Expenditure—						
India—						
District Administration	2,02,44,519	2,08,17,850	2,17,31,809	2,25,25,000	2,22,52,000	2,27,26,000
Other Charges	2,33,95,466	2,49,09,285	2,63,10,478	2,81,38,000	2,75,37,000	2,93,49,000
TOTAL INDIA R	4,36,39,985	4,57,27,135	4,80,42,287	5,06,63,000	4,97,89,000	5,20,75,000
Equivalent in Sterling	2,909,332	3,048,476	3,202,819	3,377,500	3,319,300	3,471,700
England—						
Other Charges £	148	408	875	500	1,900	1,300
TOTAL EXPENDITURE £	2,909,480	3,048,884	3,203,694	3,378,000	3,321,200	3,473,000

173. The estimates have been explained already in paragraphs 113, 117, 142 and 157. The revenue in the current year is expected to fall short of

the Budget Estimate in Ajmer, Burma, Eastern Bengal, United Provinces, Punjab, Madras and Bombay, owing generally to unfavourable agricultural conditions and in some cases to over-estimating. The Budget Estimate for next year provides for an increase in all provinces, due partly to the expectation of better agricultural conditions, and partly to revision of settlements, and extension of cultivation by development of irrigation and otherwise.

OPIUM.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
INDIA.						
Revenue—						
Bengal—Sale of Opium . .	5,49,39,005	7,01,75,570	7,61,93,120	6,72,00,000	7,05,54,000	5,94,00,000
Bombay—Pass Fees.	99,15,500	1,30,70,750	1,12,36,875	1,20,00,000	88,60,000	99,00,000
Excise Opium and other revenue .	26,22,071	27,94,355	28,92,496	29,65,000	29,43,000	31,66,000
TOTAL R	6,74,76,576	8,60,40,675	9,03,22,491	8,21,65,000	8,23,57,000	7,24,66,000
Equivalent in Sterling .	4,498,438	5,736,045	6,021,499	5,477,700	5,490,500	4,831,100
Expenditure—						
Payments to Cultivators, including purchase of opium	2,22,84,345	3,07,70,477	2,69,25,333	2,48,31,000	2,58,11,000	2,53,61,000
Other Charges .	23,76,208	25,61,683	25,46,301	27,07,000	26,08,000	26,83,000
TOTAL INDIA R	2,46,60,553	3,33,32,160	2,94,71,634	2,75,38,000	2,84,19,000	2,80,44,000
Equivalent in Sterling .	1,644,037	2,222,144	1,964,775	1,835,900	1,894,600	1,869,600
ENGLAND.						
Other Charges £	4,446	3,600	2,310	1,500	1,800	1,700
TOTAL £	1,648,483	2,225,744	1,967,085	1,837,400	1,896,400	1,871,300
Statistics—						
Bengal—						
Chests sold . .	48,000	48,000	48,000	48,000	49,200	52,800
Average Price .	R1,144	R1,462	R1,587	R1,400	R1,434	R1,125
Chests produced .	44,724	64,738	50,000	...	55,501	...
Chests in Balance, March 31 .	51,025	67,758	69,758	...	76,059	...
Reserve, December 31	18,300	15,024	31,762	33,762	33,762	40,063
Bombay—						
Chests passed for export . .	19,831	26,141½	18,821½	20,000	14,750	16,500
Rate of duty .	R500	R500	R500 & 600	R600	R600	R600

174. The Estimates have been explained in paragraph 144. The quantity of Bengal opium sold monthly has been raised from 4,000 to 4,400 chests with effect from January last. The total sales for next year have been taken, accordingly, at 52,800 chests against 49,200 chests sold in the current year, but owing to the large drop in the price obtained at the sale this month, it has not been considered safe to estimate for a higher price than R1,125 per chest, though the average price obtained in the current year has been R1,434 per chest. The exports of Malwa opium are expected to amount to 14,750 chests in the current year against 20,000 chests assumed in the Budget Estimate. Those for next year have been taken at 16,500 chests,

SALT.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
REVENUE.						
Northern India (a) .	1,97,31,548	1,72,13,079	1,69,35,310	1,36,25,000	1,41,20,000	1,45,00,000
Burma (b) . . .	18,30,199	15,48,365	16,38,131	16,75,000	17,40,000	18,00,000
Eastern Bengal (b) } Bengal (b) . . }	2,67,94,565	2,18,01,075	2,23,61,605	{ 15,66,000	18,40,000	19,50,000
				{ 1,58,34,000	1,52,00,000	1,55,00,000
Madras (a) . .	2,03,16,107	1,95,35,805	1,95,38,005	1,55,00,000	1,59,00,000	1,55,00,000
Bombay (a) . .	2,40,93,650	1,86,58,649	1,98,48,469	1,57,00,000	1,62,50,000	1,67,50,000
TOTAL R	9,27,66,069	7,87,56,973	8,03,21,520	6,39,00,000	6,50,50,000	6,60,00,000
Equivalent in Sterling .	6,184,405	5,250,405	5,354,768	4,260,000	4,336,700	4,400,000
CHARGES.						
India . . R	51,86,238	49,35,853	51,62,759	55,98,000	55,45,000	55,84,000
Equivalent in Sterling .	345,749	329,057	344,184	373,200	369,700	372,300
England . . £	142	2,134	918	100	300	200
TOTAL £	345,891	331,191	345,102	373,300	370,000	372,500
Total consumption .	3,68,77,000	3,75,92,000	3,93,78,000	...	4,09,78,000	...

(a) Chiefly excise on local manufacture. | (b) Chiefly duty on imported salt.

175. As explained in paragraphs 104 and 146, the successive reductions of duty made in March 1903 and March 1905 have led to a satisfactory growth of consumption. The Budget Estimate for next year assumes a further development of consumption to the extent of 12 lakhs of maunds. The largest increase has occurred in salt manufactured in Northern India and Bombay, while there is a slight drop in the importation of Liverpool and German salt into Bengal.

STAMPS.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
REVENUE.						
Court Fees and Plain Paper . . .	3,58,89,411	3,67,25,008	3,82,35,186	3,90,09,000	3,89,95,000	3,96,61,000
Commercial and other Stamps . . .	1,51,99,912	1,59,38,860	1,70,81,280	1,74,73,000	1,82,69,000	1,91,28,000
Other Revenue . .	10,16,344	10,39,831	7,58,970	5,07,000	7,52,000	7,71,000
TOTAL R	5,21,05,667	5,37,03,099	5,60,75,436	5,71,09,000	5,80,16,000	5,95,60,000
Equivalent in Sterling .	3,473,711	3,580,247	3,738,362	3,807,300	3,867,700	3,970,700
CHARGES.						
India . . R	11,61,149	12,02,373	12,34,918	12,69,000	12,67,000	12,55,000
Equivalent in Sterling .	77,410	80,158	82,328	84,600	84,500	83,700
England (Stores) £	31,898	42,221	38,763	40,100	40,100	124,000
TOTAL £	109,308	122,379	121,091	124,700	124,600	207,700

176. The revenue has continued to develope in every province except the Punjab, where there has been a falling off owing to the introduction of the Land Alienation Act and the Punjab Loans Limitation Act having led to a reduction of transfers and mortgages and suits for recovery of loans. The Budget Estimate provides for a further improvement upon the current year's Revised in all other provinces.

The increase in the charges in England is explained in paragraph 157.

EXCISE.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906.		1906-1907, Budget.
				Budget.	Revised.	
REVENUE.						
Burma . . .	57,64,960	74,64,332	72,81,670	86,00,000	84,00,000	88,20,000
Assam . . .	29,20,074	30,24,404	30,54,075	31,40,000	32,19,000	} 63,25,000
Eastern Bengal .	} 1,57,87,914	1,62,95,944	1,67,90,284	{ 28,51,000	29,65,000	
Bengal . . .				1,44,00,000	1,52,50,000	1 57,00,000
United Provinces of Agra and Oudh .	83,23,741	94,58,526	1,02,25,122	1,05,00,000	97,50,000	1,00,00,000
Madras . . .	1,56,16,618	1,77,02,209	1,87,53,830	1,83,00,000	1,90,50,000	1,93,00,000
Bombay . . .	1,08,49,937	1,19,99,390	1,39,63,271	1,31,00,000	1,41,00,000	1,44,50,000
Other Provinces . .	71,36,385	87,56,041	1,02,33,126	1,06,57,000	1,20,68,000	1,26,65,000
TOTAL R	6,63,99,629	7,47,01,446	8,03,01,368	8,16,47,000	8,48,02,000	8,72,60,000
Equivalent in Sterling .	4,426,642	4,980,096	5,353,424	5,443,100	5,653,500	5,817,300
CHARGES.						
India . . R	28,37,618	32,08,429	36,22,103	40,27,000	38,76,000	43,71,000
Equivalent in Sterling .	189,175	213,895	241,473	268,500	258,400	291,400
England . . £	9	33	841	100	100	100
TOTAL £	189,184	213,928	242,314	268,600	258,500	291,500

177. The figures have been explained in paragraphs 106 and 143. The revenue continues to grow everywhere except in the United Provinces, where it has been seriously affected by unfavourable agricultural conditions.

178. The Budget Estimate for next year provides for an increase in the charges consequent on the reorganization of establishments in the Central Provinces and Burma.

PROVINCIAL RATES.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906.		1906-1907, Budget.
				Budget.	Revised.	
REVENUE.						
District Local Funds .	2,44,71,407	2,55,68,247	2,53,10,413	2,65,63,000	2,59,68,000	2,42,74,000
Appropriation from above for rural police	...	...	...	...	...	22,24,000
Provincial Cesses .	69,19,660	70,66,975	72,29,658	51,50,000	57,09,000	51,90,000
Village Service and Patwaris . . .	81,47,838	79,81,295	80,66,376	81,20,000	81,40,000	8,05,000
Other Cesses .. .	16,71,949	17,63,711	17,60,772	18,38,000	18,02,000	14,27,000
TOTAL R	4,12,10,854	4,23,80,228	4,23,67,219	4,16,71,000	4,16,19,000	3,39,20,000
Equivalent in Sterling .	2,747,390	2,825,349	2,824,481	2,778,100	2,774,600	2,261,300
CHARGES . R	6,28,226	5,88,173	5,49,613	5,86,000	5,74,000	6,02,000
Equivalent in Sterling	41,882	39,212	36,641	39,100	38,300	40,100

179. The remission of the cesses referred to in paragraph 132 decreases the receipts of next year by R78,65,000 under "Village Service and Patwaris" and R3,54,000 under Other Cesses (Zemindari Dâk cess). The former figure, however, allows for about 2 lakhs of payments by tenants in the Central Provinces which were not formerly passed through the Government accounts, and for an enhancement of the ryotwari village service cess in Madras which would have been made under ordinary circumstances. On the other hand the receipts are diminished, without reduction of taxation, by the transfer from this head to Land Revenue of the proceeds of the so-called Village Service cess in Sind referred to in paragraph 150. The eight lakhs still shown as derivable next year from "Village Service and Patwaris" represents the proceeds of the Proprietary Village Service cess in Madras referred to in paragraph 42 of Part I, and of a Jaglia (village police) cess in Berar which is shown under this head and produces about 3 lakhs.

180. The entry in the second head of the table represents a payment for cost of rural police which was formerly made direct from the Local Rates fund in the United Provinces. That fund having now been abolished, the adjustment has to be made by appropriation from District Local Funds to Provincial.

181. The increase under Provincial Cesses in the Revised Estimate is due to the Punjab Government not having been able to take the steps necessary for the remission of the "Famine" portion of its general cess during the current year. This will be carried out with effect from 1st April 1906.

CUSTOMS.

SEA CUSTOMS.	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906.		1906-1907, Budget.
				Budget.	Revised.	
IMPORTS.						
Special Import Duties.						
Arms, Ammunition, and Military Stores	3,57,148	3,49,248	4,10,977	4,00,000	4,05,000	4,00,000
Liquors—						
Ale, Beer, Porter, Cider and other fermented Liquors	2,39,294	2,54,022	2,88,410	2,90,000	3,05,000	3,10,000
Spirits and Liqueurs	69,63,180	75,10,341	70,58,078	77,50,000	87,00,000	90,00,000
Wines	3,91,230	3,80,171	3,73,904	3,80,000	4,00,000	4,00,000
Opium	3,840	2,900	2,597	3,000	3,000	3,000
Petroleum	53,70,744	43,99,535	45,88,495	47,50,000	30,50,000	30,50,000
Sugar (countervailing duties, 1899)	17,04,405	2,31,997	8,014	15,000	...	...
Do. (do., 1902)	2,32,703	20,573	12,850	...	...	...
General Import Duties.						
Articles of Food and Drink (excluding Sugar)	14,57,463	15,45,568	18,16,188	17,50,000	19,20,000	20,50,000
Sugar (ordinary duties)	25,12,899	29,27,323	32,49,459	34,50,000	36,80,000	39,50,000
Chemicals, Drugs, Medicines and Narcotics and Dyeing and Tanning Materials	12,07,077	13,83,834	13,90,125	14,00,000	14,50,000	15,00,000
Cotton Manufactures	96,15,217	98,83,603	1,21,69,967	1,10,77,000	1,33,00,000	1,35,00,000
Metals and Manufactures of :—						
Silver, Bullion and Coin	39,40,632	40,27,301	41,11,942	44,00,000	28,00,000	30,00,000
Other Metals and Manufactures of Metals	30,62,040	34,18,323	34,63,265	38,50,000	31,00,000	33,00,000
Oils (excluding Petroleum)	1,41,712	92,941	90,220	1,00,000	1,25,000	1,25,000
Manufactured Articles	61,37,203	70,81,173	81,59,549	80,50,000	82,25,000	85,00,000
Raw Materials and Unmanufactured Articles	8,27,951	9,17,898	10,28,998	10,25,000	12,15,000	13,25,000
TOTAL IMPORTS	4,42,70,813	4,44,32,844	4,88,37,270	4,98,90,000	4,92,78,000	5,10,13 000
EXCISE DUTY ON COTTON GOODS	18,66,213	20,77,449	23,81,825	25,00,000	27,55,000	30,00 000
EXPORT DUTIES—						
Rice	1,20,55,710	1,20,31,375	1,31,85,757	1,20,00,000	1,19,00,000	1,20,00,000
LAND CUSTOMS AND MISCELLANEOUS	8,71,796	9,52,802	10,21,710	10,70,000	9,40,000	9,50,000
GRAND TOTAL R	5,96,64,538	5,94,94,470	6,54,26,562	6,54,60,000	6,48,73,000	6,69,63,000
Equivalent in Sterling	3,977,636	3,966,298	4,361,771	4,364,000	4,324,900	4,464,200
Charges R	24,17,843	25,20,550	26,83,465	28,31,000	27,37,000	28,70,000
Equivalent in Sterling	161,190	168,037	178,898	188,700	182,400	191,300
England £	145	128	348	200	300	200
TOTAL £	161,335	168,165	179,246	188,900	182,700	191,500

182. The principal features of the current year are (1) the great and continued growth of the imports of cotton manufactures and of the corresponding receipts from the excise duty on cotton goods manufactured in this country; (2) a decline in the imports on private account of silver consequent on a rise in the price; (3) a heavy falling-off in the imports of Russian kerosine oil owing to the disturbances at Baku, its place being taken by the Burma oil which pays no duty; (4) a falling-off in the imports of metals and manufactures of metals other than silver, chiefly enamelled and other ironware and tin, the falling-off being however partially counterbalanced by increased imports of steel-ware, machinery and mill works. As explained in paragraph 100 the enhancement of the duty on spirits and the month's *moratorium* allowed, has led to a considerable clearance of stock in the interval. The imports of spirit are likely to be smaller next year, owing partly to the heavy stocks lately laid by and partly to the check which consumption is likely to receive from the enhancement of the duty; but the higher duty will more than counterbalance this. The Budget for 1906-1907 provides for a moderate improvement under all other tariff heads as compared with the Revised Estimate.

ASSESSED TAXES.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
Deduction by Government from Salaries, Pensions, and Interest payments . . .	46,46,579	42,56,216	43,93,912	43,75,000	44,95,000	45,60,000
Other Collections . .	1,65,09,844	1,39,63,760	1,46,53,120	1,48,38,000	1,51,38,000	1,55,88,000
TOTAL R	2,11,56,423	1,82,19,976	1,90,47,032	1,92,13,000	1,96,33,000	2,01,48,000
Equivalent in Sterling	1,410,428	1,214,665	1,269,802	1,280,900	1,308,800	1,343,200
Charges . . R	3,62,255	3,48,126	3,21,253	3,38,000	3,39,000	3,49,000
Equivalent in Sterling .	24,150	23,208	21,417	22,500	22,600	23,200

183. As noticed last year, the receipts under this head are steadily growing and gradually making up for the loss of revenue entailed by the exemption of incomes between R500 and R1,000 in 1903-1904.

FOREST.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
REVENUE.						
India . . R	1,94,71,540	2,22,16,747	2,40,29,950	2,40,45,000	2,68,48,000	2,68,11,000
Equivalent in Sterling	1,298,103	1,481,116	1,601,997	1,603,000	1,789,900	1,787,400
England . . £	...	...	...	...	1,300	2,500
TOTAL £	1,298,103	1,481,116	1,601,997	1,603,000	1,791,200	1,789,900
EXPENDITURE.						
India . . . R	1,12,49,331	1,21,66,993	1,29,67,856	1,38,72,000	1,41,75,000	1,46,72,000
Equivalent in Sterling .	749,955	811,133	864,524	924,800	945,000	978,100
England . . £	1,828	2,485	4,614	1,700	4,400	7,400
TOTAL £	751,783	813,618	869,138	926,500	949,400	985,500
NET REVENUE £	546,320	667,498	732,859	676,500	841,800	804,400

184. The revenue is increasing in every province, the largest increase in the current year being in Burma and Bombay. The Budget for next year provides for a moderate improvement as compared with the Revised Estimate in all provinces except the two just mentioned, where the current year's receipts were due in some measure to special circumstances (*vide* paragraph 107).

185. Increase in charges is naturally concomitant with development of revenue. The net receipts for 1906-1907 are estimated at about £128,000 more than in the current year's Budget, but at £37,000 less than in the Revised Estimate.

INTEREST RECEIPTS.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
India . . R	1,06,55,278	1,13,14,112	1,03,36,614	1,07,61,000	1,06,29,000	1,11,57,000
Equivalent in Sterling .	710,352	754,274	689,108	717,400	708,600	743,800
England . . £	157,315	141,788	160,471	88,000	236,500	109,200
TOTAL . £	867,667	896,062	849,579	805,400	945,100	853,000

186. The figures have been explained in paragraphs 108 and 171.

INTEREST EXPENDITURE.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
Interest on Debt—	R	R	R	R	R	R
India . . .	4,09,18,933	4,17,76,092	4,28,54,060	4,39,00,000	4,37,06,000	4,57,00,000
Deduct charged to—						
Irrigation .	*1,45,36,567*	*1,49,13,519*	*1,52,28,363*	*1,57,25,000*	*1,56,04,000*	*1,61,88,000*
Railways .	*4,99,00,997*	*5,24,72,714*	*5,52,79,467*	*5,86,57,000*	*5,85,22,000*	*6,20,69,000*
Balance charged to Interest . .	—2,35,18,631	—2,56,10,141	—2,76,53,770	—3,04,82,000	—3,04,20,000	—3,25,57,000
	£	£	£	£	£	£
Equivalent in Sterling	—1,567,909	—1,707,343	—1,843,585	—2,032,100	—2,028,000	—2,170,400
England . . .	3,003,159	2,983,545	3,045,165	2,927,900	2,983,300	2,972,100
TOTAL .	1,435,250	1,276,202	1,201,580	895,800	955,300	801,700
Interest on other Obligations—						
On Savings Bank Balances converted at R15 = £1 .	260,001	280,908	305,787	326,500	318,800	330,800
Other items . .	137,434	140,457	139,578	142,600	143,700	146,300
GRAND TOTAL £ .	1,832,685	1,697,627	1,646,945	1,364,900	1,417,800	1,278,800
Debt outstanding, March 31—	£	£	£	£	£	£
Sterling . . .	133,796,261	133,045,844	132,887,191	137,221,044	146,617,491*	147,867,591
Rupee Debt—	R	R	R	R	R	R
4 per cent . .	4,59,61,550	4,47,61,525	4,35,61,525	4,15,06,325	4,15,11,525	4,03,11,525
3½ per cent . .	1,00,65,18,700	1,02,65,22,700	1,05,65,35,200	1,09,65,22,700	1,09,65,35,200	1,14,15,35,200
3 per cent . .	11,07,08,300	11,07,10,300	11,07,11,100	11,07,10,300	11,07,11,100	11,07,11,100
Other Debt . .	1,23,52,110	1,22,48,510	1,21,70,410	1,20,53,710	1,21,05,410	1,20,15,410
Savings Bank Balances	13,27,61,060	14,36,75,142	15,61,55,910	16,82,90,142	16,33,24,910	17,15,63,910

* The increase in the Revised is due to the transactions in connection with the purchase of the Bombay, Baroda and Central India Railway referred to in paragraph 234.

187. The Budget Estimate of the current year did not provide for the discount on the India 3 per cent stock of £2,000,000 raised in the current year. The transfer of a considerable amount of debt year by year from the nonproductive account to the Railway and Irrigation revenue accounts, as an equivalent for productive capital expenditure incurred from surplus revenue, is materially reducing the charge under this head.

188. The Postal Savings Bank deposits are increasing substantially year by year, but the net increase in the current year has not been as much as was anticipated, owing to larger withdrawals. These are probably due in the main to a change in the lowering of the rate of interest effected in July 1905. Formerly the uniform rate allowed was $3\frac{1}{8}$ per cent: now it is 3 per cent for deposits withdrawable at call and $3\frac{1}{4}$ per cent for those withdrawable at six months' notice.

POST OFFICE.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1905. Budget.	Revised.	1906-1907, Budget.
REVENUE.						
India . . R	2,14,49,028	2,26,07,287	2,36,39,706	2,41,24,000	2,48,80,000	2,59,06,000
Equivalent in Sterling .	1,429,935	1,507,153	1,575,980	1,608,300	1,658,700	1,727,100
EXPENDITURE.						
India . . R	1,87,02,940	1,94,77,958	2,05,01,683	2,13,49,000	2,15,67,000	2,30,77,000
Equivalent in Sterling .	1,246,863	1,298,530	1,366,779	1,423,300	1,437,800	1,538,500
England . . £	99,915	104,694	153,034	120,200	120,400	62,400
TOTAL . £	1,346,778	1,403,224	1,519,813	1,543,500	1,558,200	1,600,900
TOTAL NET REVENUE £	83,157	103,929	56,167	64,800	100,500	126,200

189. The above table shows a steady development of the operations of the Department. The loss of revenue entailed by the increase in the letter weight carried for half an anna referred to in paragraph 126 of the last Financial Statement, and by a reduction in the rates of insurance fees, has been more than made good by the normal expansion of transactions.

TELEGRAPH.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
REVENUE.						
Revenue Accounts— India . . R	1,30,62,086	1,27,66,375	1,34,06,813	1,35,74,000	1,36,00,000	1,40,00,000
Equivalent in Sterling	870,806	851,092	893.788	904,900	906,600	933,300
England . £	6,173	6,543	4,135	4,200	7,100	4,800
TOTAL . £	876,979	857,635	897,923	909,100	913,700	938,100
EXPENDITURE.						
Revenue Accounts— India . . R	86,33,598	88,11,582	90,93,488	93,22,000	94,73,000	99,52,000
Equivalent in Sterling	575.573	587,439	606,233	621,400	631,500	663,500
England . £	71,990	58,920	27,284	49,000	43,400	63,600
	647,563	646,359	633,517	670,400	674,900	727,100
Capital Expenditure— India . . R	10,68,178	12,87,134	15,48,646	15,07,000	16,32,000	20,47,000
Equivalent in Sterling	71,212	85,809	103,243	100,500	108,800	136,400
England . £	190,967	184,656	165,508	263,500	284,500	291,500
	262,179	270,465	268,751	364,000	393,300	427,900
TOTAL . £	909,742	916,824	902,268	1,034,400	1,068,200	1,155,000
TOTAL NET REVENUE £	—32,763	—59,189	—4,345	—125,300	—154,500	—216,900

190. The Revised Estimate of receipts shows an increase of R4,50,000 in the revenue of the Indian Telegraph Department and a decrease of R4,24,000 in that of the Indo-European Telegraph Department. The former arises partly from normal expansion of traffic, and partly from special work connected with the Royal visit and heavy speculation in the grain market. The latter is principally due to a reduction of the tariff rate between Europe and India from 1st August 1905. The Budget Estimate for 1906-1907 provides for a normal increase in traffic.

191. Compared with the Budget Estimate of expenditure for the current year, the Revised Estimate shows an increase in the Indian section, due to additional outlay on repairs to lines, and to extra signalling and clerical establishment required to cope with the increased traffic. Outlay on stores on capital account has also been larger, and the payment of the joint purse guarantee in respect of loss of receipts by the reduction in the tariff for foreign messages for the period 1st March 1902 to 31st March 1904, for which no provision was made in the Budget, has involved an additional expenditure of £17,500. These increases have, however, been partially counterbalanced by a decrease in the expenditure of the Indo-European section in cable maintenance and capital outlay, and in the net out-payments in respect of revenue.

The Budget Estimate for 1906-1907 provides for an increase in the expenditure of the Indian section both on revenue and capital accounts. Provision has also been made for a payment of £14,000 in respect of the guarantee for 1905-1906 and of £24,600 on account of net out-payments in respect of revenue

MINT.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
REVENUE.						
India . . R	61,68,083	4,32,70,754	30,95,454	15,83,000	45,79,000	30,29,000
Equivalent in Sterling . . .	411,206	2,884,717	206,364	105,500	305,300	201,900
England . £	32	49	46	...	...	...
TOTAL £	411,238	2,884,766	206,410	105,500	305,300	201,900
EXPENDITURE.						
India . . R	62,34,258	4,16,62,331	15,52,767	12,94,000	16,18,000	14,65,000
Equivalent in Sterling . .	415,617	2,777,489	103,518	86,300	107,900	97,700
England . £	8,397	8,096	14,359	37,000	12,800	41,600
TOTAL £	424,014	2,785,585	117,877	123,300	120,700	139,300
TOTAL NET REVENUE £	—12,776	99,181	88,533	—17,800	184,600	62,600

192. The Estimates have been explained in paragraphs 110 and 155. The exceptionally heavy rupee coinage of the current year has given a considerable increase of net revenue, a full recurrence of which in the current year it is not safe to anticipate.

EXPENDITURE ON CIVIL DEPARTMENTS.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
INDIA.	R	R	R	R	R	R
General Administration	1,89,62,104	1,82,06,139	1,80,47,991	1,83,17,000	1,93,72,000	1,91,86,000
Law and Justice. Courts .	3,32,26,413	3,41,38,317	3,50,66,547	3,61,60,000	3,60,16,000	3,76,16,000
Law and Justice. Jails .	1,08,81,591	1,06,95,458	1,05,97,958	1,13,40,000	1,16,51,000	1,17,58,000
Police . . .	4,52,71,032	4,62,95,126	4,73,72,897	5,33,10,000	5,02,58,000	5,64,03,000
Marine . . .	40,20,772	66,82,412	75,47,002	63,00,000	63,19,000	67,18,000
Education . . .	1,94,36,735	2,04,57,210	2,21,18,676	2,75,27,000	2,38,47,000	2,86,01,000
Ecclesiastical . .	16,55,652	16,92,069	18,09,727	18,82,000	18,10,000	18,64,000
Medical . . .	1,42,81,869	1,41,36,131	1,48,59,661	1,60,68,000	1,54,59,000	1,66,33,000
Political . . .	1,21,83,251	1,04,62,173	1,17,93,681	1,00,19,000	1,40,51,000	1,42,72,000
Scientific and Minor Departments . .	71,24,439	77,32,054	75,34,631	1,04,98,000	91,11,000	1,08,46,000
TOTAL INDIA .	16,70,43,858	17,04,97,089	17,67,48,777	19,14,21,000	18,79,00,000	20,38,97,000
	£	£	£	£	£	£
Equivalent in Sterling .	11,136,257	11,366,473	11,783,252	12,761,400	12,526,700	13,593,100
ENGLAND.						
General Administration	251,474	279,602	272,236	279,600	290,700	276,000
Marine . . .	247,914	281,182	292,519	281,600	256,500	314,000
Other heads . .	53,598	51,975	51,756	57,700	68,800	100,200
TOTAL ENGLAND .	552,986	612,759	616,511	618,900	616,000	690,200
TOTAL INDIA AND ENGLAND . . .	11,689,243	11,979,232	12,399,763	13,380,300	13,142,700	14,283,300

193. The figures have been dealt with in paragraphs 118, 127, 128, and 157. The saving on the Budget Estimate of the current year is due to the inability of the Local Governments to spend the large allotments made in March last for police reform, primary education and grants to District Boards, in consequence of unavoidable delay in initiating the necessary schemes. The Budget for next year provides for the expenditure of the allotments made last March as well as for the further allotments now made, namely, 25 lakhs for additional police reforms, 5 lakhs for European and technical education and 4 lakhs for agricultural and veterinary development, and also for the normal growth of other charges.

194. The larger part of the expenditure shown under Marine is connected with Military Administration and is therefore also shown under Army Services in the table in paragraph 206.

MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
INDIA.	R	R	R	R	R	R
Territorial and Political Pensions	38,70,229	36,99,387	35,65,635	37,63,000	35,19,000	36,28,000
Civil Furlough and Absentee Allowances	5,480	4,271	778	8,000	4,000	6,000
Superannuation Allowances and Pensions	1,21,31,479	1,26,66,561	1,33,63,407	1,37,42,000	1,38,35,000	1,45,01,000
Stationery and Printing	70,25,848	68,90,961	70,82,119	74,44,000	71,94,000	76,23,000
Exchange	...	...	...	...	...	...
Miscellaneous	85,09,175	64,80,127	36,96,049	35,32,000	43,25,000	34,42,000
TOTAL INDIA	3,15,42,211	2,97,47,307	2,77,07,988	2,84,89,000	2,88,77,000	2,92,00,000
Equivalent in Sterling	£ 2,102,814	£ 1,983,154	£ 1,847,199	£ 1,899,300	£ 1,925,100	£ 1,946,700
ENGLAND.						
Civil Furlough and Absentee Allowances	244,026	238,303	218,692	250,000	230,500	243,000
Superannuation Allowances and Pensions	2,006,754	2,011,722	2,019,439	2,025,500	2,019,400	2,021,500
Other Heads	140,396	116,466	179,460	100,800	124,600	112,300
TOTAL ENGLAND	2,391,176	2,366,491	2,417,591	2,376,300	2,374,500	2,376,800
TOTAL INDIA AND ENGLAND	4,493,990	4,349,645	4,264,790	4,275,600	4,299,600	4,323,500

195. The expenditure under Superannuation Allowances and Pensions and Stationery and Printing shows a gradual and inevitable increase.

FAMINE RELIEF AND INSURANCE.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
Famine Relief	48,22,634	3,05,264	31,165	31,76,000	20,47,000	80,86,000
Construction of Protective Railways	24,375	14,49,083	17,37,184	5,26,000	8,69,000	1,01,000
Construction of Protective Irrigation Works	14,21,131	21,66,690	32,25,200	57,00,000	46,89,000	66,14,000
Reduction or Avoidance of Debt	84,70,500	96,64,163	1,00,06,451	55,98,000	73,95,000	1,99,000
TOTAL R	1,47,38,640	1,35,85,200	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000
Net charge on account of the Bengal Nagpur and the Indian Midland Railways shown in the Railway Revenue Account . R	2,61,360	14,14,800	...	...	...	...
TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT R	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000
Equivalent in Sterling £	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

196. The variations under the component factors of this main head have already been referred to in paragraphs 119 and 172. The first charge on the total grant of £1,000,000 is direct famine relief; then follows expenditure, to an amount not exceeding one-half the total grant, on Protective Irrigation Works and Railways; and the balance is devoted to 'reduction of debt,' by outlay on Productive Works for which money would otherwise have had to be borrowed. In the current year the amounts allotted to these various purposes are now

estimated roundly at 20, 56 and 74 lakhs respectively: in the Budget for 1906-1907 the allotments are 81, 67 and 2 lakhs. It is estimated that expenditure on famine relief will be required to the extent of 42 lakhs in Bombay; 20 lakhs in the United Provinces; and 19 lakhs in other parts, mainly in Ajmer-Merwara. The result is a very small available balance for 'reduction of debt.'

RAILWAY REVENUE ACCOUNT.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906.		1906-1907, Budget.
				Budget.	Revised	
STATE RAILWAYS—	R	R	R	R	R	R
Gross Receipts .	28,70,64,842	30,86,48,869	34,35,05,055	34,36,04,000	35,55,18,000	38,52,29,000
Working Expenses .	14,74,08,163	15,56,72,365	16,94,31,560	16,85,54,000	17,44,54,000	19,17,60,000
Net Receipts .	13,96,56,679	15,29,76,504	17,40,73,495	17,50,50,000	18,10,64,000	19,34,69,000
	£	£	£	£	£	£
Net Revenue equivalent at R15 = £1 .	9,310,445	10,198,433	11,604,900	11,670,000	12,070,900	12,897,900
Interest and other Charges— India converted at R15 = £1 .	3,346,997	3,526,753	3,715,315	3,942,700	3,931,000	4,192,900
England . .	5,511,831	5,557,330	5,624,051	5,761,100	5,736,500	6,238,300
Net Result . .	451,617	1,114,350	2,265,534	1,966,200	2,403,400	2,466,700
GUARANTEED RAILWAYS—						
Net Traffic Receipts converted at R15 = £1	946,182	941,463	1,074,814	900,000	912,700	417,700
Surplus Profits payable to companies. Interest and other Charges— India converted at R15 = £1 .	90,884	117,311	138,593	174,300	201,500	2,600
England . .	1,026,892	1,032,772	1,045,143	1,039,000	1,038,600	584,800
Net Result . .	−171,594	−208,620	−108,922	−313,300	−327,400	−169,700
Other Receipts .	50,062	39,812	47,314	49,500	44,300	55,000
Other Charges .	101,136	84,873	98,488	138,200	94,800	122,700
NET RESULT .	−51,074	−45,061	−51,174	−88,700	−50,500	−67,700
TOTAL NET RESULT .	228,949	860,669	2,105,438	1,564,200	2,025,500	2,229,300
STATISTICS— State Railways— Capital Expenditure to March 31—						
Expenditure by Government .	117,729,962	122,406,787	127,491,402	135,928,287	147,689,292	153,848,792
Expenditure by Companies .	38,699,861	40,392,021	41,614,265	42,844,221	42,164,365	43,861,565
Outlay on the East Indian Railway from Debentures raised by the Company . .	5,630,490	5,630,490	6,194,127	8,193,790	7,572,127	9,422,127
Outlay on the South Indian Railway by the Company.	1,001,250	1,001,250	1,401,250	1,512,250	1,511,250	1,511,250
TOTAL .	163,061,563	169,430,548	176,701,134	188,478,548	198,937,034	208,643,734
Miles open on April 1 . .	19,380	20,119	20,744	20,347*	20,330	21,521
Guaranteed Railways— Miles open on April 1 . .	1,334	1,349	1,408	1,408	1,408	904

* Decrease due to the transfer of the main line of the Bengal and North-Western Railway from this head as explained in paragraph 140 of the last Financial Statement.

197. The principal features of the Revised Estimate for 1905-1906 and of the Budget for 1906-1907 have already been discussed in paragraphs 18 and 26 (Part I) and in paragraphs 111, 139—141, and 160—161 of this part of the Financial Statement.

IRRIGATION.

IRRIGATION.	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
MAJOR WORKS.	R	R	R	R	R	R
Revenue { Direct Receipts .	2,72,44,019	2,88,00,449	2,99,14,971	2,95,84,000	2,80,64,000	3,18,12,000
Revenue { Land Revenue .	1,22,15,889	1,25,57,090	1,33,98,743	1,37,38,000	1,36,80,000	1,42,82,000
Expenditure { Working Expenses	1,13,19,158	1,21,61,268	1,31,29,212	1,28,12,000	1,34,83,000	1,35,17,000
Expenditure { Interest .	1,45,36,567	1,49,13,519	1,52,28,363	1,57,25,000	1,56,04,000	1,61,88,000
NET REVENUE R	1,36,04,183	1,42,82,752	1,49,56,139	1,47,85,000	1,26,57,000	1,63,89,000
Equivalent in Sterling £	906,946	952,183	997,076	985,700	843,700	1,092,600
MINOR WORKS.						
Receipts—Direct .	20,74,935	23,18,910	27,51,819	25,07,000	25,44,000	26,56,000
Expenditure . .	1,27,72,936	1,31,25,317	1,34,37,717	1,48,64,000	1,45,40,000	1,51,89,000
NET EXPENDITURE R	1,06,98,001	1,08,06,407	1,06,85,898	1,23,57,000	1,19,96,000	1,25,33,000
Equivalent in Sterling £	713,200	720,427	712,393	823,800	799,800	835,500
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March 31 . R	36,95,61,658	37,93,59,394	38,70,76,454	40,55,27,894	39,89,84,454	41,75,94,454
Equivalent in Sterling £	24,637,444	25,290,626	25,805,097	27,035,193	26,598,960	27,839,630

198. The estimates under this head have already been referred to in paragraphs 115, 130 and 147—149.

199. For 1906-1907, the direct receipts from Major Works and collections of Land Revenue due to Irrigation have been placed collectively at R43,50,000 higher than in the Revised Estimate of the current year, as circumstances are expected to be more favourable next year for increased irrigation in the United Provinces and the Punjab, which contribute the largest share of the revenue under this head. Working Expenses are expected to be about the same, but interest charges will increase with the additional capital outlay.

200. As regards "Minor Works," the net expenditure in the Revised Estimate is R3,61,000 less than in the Budget, owing to the special grant of 10 lakhs referred to in paragraph 161 of the last Financial Statement not having been spent in full. The Budget Estimate for 1906-1907 again provides for a special grant of 10 lakhs from Imperial revenues, and for a larger programme of works in Bombay.

OTHER PUBLIC WORKS.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
EXPENDITURE.	R	R	R	R	R	R
India—						
Military Works .	1,55,10,922	1,47,25,195	1,39,79,372	1,69,12,000	1,54,91,000	1,70,85,000
Civil Works, Imperial	72,01,046	86,48,595	1,04,43,283	94,07,000	1,08,62,000	96,74,000
Civil Works, Provincial . . .	3,52,06,548	4,00,31,031	4,04,57,921	4,60,97,000	4,56,80,000	5,03,30,000
Civil Works, Local .	1,81,65,666	1,89,73,803	1,96,64,996	2,02,37,000	2,27,24,000	2,42,90,000
Construction of Railways charged to Provincial or Local Revenues . .	8,19,892	3,08,248	93,754	2,04,000	97,000	73,000
TOTAL INDIA .	7,69,04,074	8,27,76,872	8,46,39,326	9,68,57,000	9,48,63,000	10,14,52,000

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
	£	£	£	£	£	£
Equivalent in Sterling .	5,126,938	5,518,458	5,642,621	6,590,500	6,324,200	6,763,500
England—						
Military Works £	62,607	52,974	49,641	21,600	45,100	30,400
Civil Works . £	107,562	92,026	73,882	87,500	73,400	70,300
TOTAL EXPENDITURE £	5,297,107	5,663,458	5,766,144	6,699,600	6,442,700	6,864,200
RECEIPTS.	R	R	R	R	R	R
India . . . R	68,73,931	79,39,985	76,84,868	72,97,000	76,04,000	76,35,000
	£	£	£	£	£	£
Equivalent in Sterling	458,262	529,332	512,324	486,500	506,900	509,000
England . . £	28,679	26,171	26,229	17,000	17,800	6,600
TOTAL RECEIPTS £	486,941	555,503	538,553	503,500	524,700	515,600

201. The Military works expenditure of the current year is expected to be less than the Budget Estimate by £71,200 as it has not been possible to spend the full allotment made for works connected with the reorganization and redistribution of the army. The Budget Estimate has been fixed at R1,75,41,000 (£1,169,400) and is made up as follows:—

	R
Fixed quinquennial grant	93,53,000
Large works costing over R50,000 each and special items	28,15,000
Works required in connection with the reorganization and redistribution of the Army	53,73,000
	1,75,41,000

202. The Revised Estimate of Imperial Civil Works Expenditure in India is R14,55,000 more than the Budget Estimate. The principal items which have contributed to this increase are acquisition of property in Calcutta, the Agricultural Research College at Pusa, and Settlement offices at Ranchi. The Budget Estimate for next year provides, in addition to normal expenditure, for special expenditure connected with the Agricultural College at Pusa, on a new General Post Office in Bombay, and on a Currency Office at Cawnpore. The expenditure in Berar will from next year be included under Provincial, a new provincial settlement having been made with effect from that year for the combined province of Central Provinces and Berar.

203. As regards Provincial expenditure, the Revised Estimate shows an aggregate saving of R4,08,000. The principal variations leading up to this have already been explained in paragraph 120.

The Budget Estimate for 1906-1907 includes the expenditure in Berar, which, as explained above, used to be treated hitherto as Imperial. Apart from this, there is considerable increase in the Central Provinces, and in Eastern Bengal and Assam; in the latter case consequent on the creation of the province, and in the former on expenditure enabled by the favourable terms of the new settlement.

204. As regards Local expenditure, the Revised Estimate of the current year is R35,13,000 less than the Budget Estimate, as District and Local Boards have not been able to mature schemes for utilizing in full the large additional resources placed at their disposal by the grants made from Imperial Revenues as explained in paragraph 27 of the last Financial Statement. The Budget Estimate for next year provides for considerable additional outlay in most of the provinces.

ARMY SERVICES.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
EXPENDITURE.						
INDIA—						
Effective Services—	R	R	R	R	R	R
Regimental Pay and Allowances.	8,25,96,895	8,85,44,754	9,81,48,328	9,84,97,000	10,16,48,000	10,67,86,000
Supply and Transport . . .	4,19,46,895	4,19,01,868	4,23,40,078	4,36,97,000	4,43,36,000	4,74,78,000
Ordnance . .	1,12,99,554	1,09,25,486	1,17,88,401	1,36,52,000	1,28,56,000	1,36,78,000
Other Heads .	3,51,55,659	4,13,42,750	4,30,63,249	3,51,87,000	3,56,92,000	3,55,25,000
	17,09,99,003	18,27,14,858	19,53,40,056	19,10,33,000	19,45,32,000	20,34,67,000
Non-effective Services	98,37,015	1,00,92,048	1,00,80,632	1,00,25,000	1,03,01,000	1,01,92,000
Reorganisation .	...	...	61,67,087	85,36,000	69,27,000	...
TOTAL INDIA .	18,08,36,018	19,28,06,906	21,15,87,775	20,95,94,000	21,17,60,000	21,36,59,000
	£	£	£	£	£	£
Equivalent in Sterling .	12,055,735	12,853,793	14,105,851	13,972,900	14,117,100	14,243,900
ENGLAND—						
Effective Services—						
Payments to War Office in respect of British Forces serving in India.	851,993	627,109	644,552	646,000	566,000	650,000
Furlough Allowances and Pay during Voyage of British Forces serving in India .	112,750	141,132	124,465	126,000	132,000	130,000
Furlough Allowances of Officers of the Indian Service . .	250,605	261,115	269,603	250,000	295,000	270,000
Indian Troop Service . .	345,499	360,039	370,944	321,300	327,400	319,000
Other Heads .	75,062	55,285	64,971	61,000	49,800	50,000
Stores for India— Clothing . .	183,149	238,956	212,903	203,300	187,300	198,400
Ordnance and Miscellaneous.	1,015,005	795,670	1,142,545	527,100	430,600	475,800
Reorganization .	...	...	...	...	...	1,002,200
Other Heads .	92,795	139,474	116,142	123,100	91,700	103,900
	2,926,858	2,618,780	2,946,125	2,257,800	2,079,800	3,199,300
Non-effective Services—						
Payments to War Office for Retired Pay, etc., of British Forces for services in India.	615,037	659,895	729,615	725,000	715,300	745,000
Pay and Pensions of Non-effective and Retired Officers of the Indian Service .	1,602,887	1,580,924	1,543,153	1,530,000	1,515,000	1,500,000
Other Heads .	145,875	151,816	164,584	161,000	154,600	158,500
	2,363,799	2,392,635	2,437,352	2,416,000	2,384,900	2,403,500
Reorganisation— Stores for India .	...	...	686,366	1,635,600	858,500	...
TOTAL ENGLAND £	5,290,657	5,011,415	6,069,843	6,309,400	5,323,200	5,602,800
TOTAL EXPENDITURE £	17,346,392	17,865,208	20,175,694	20,282,300	19,440,300	19,846,700
RECEIPTS.	R	R	R	R	R	R
India . . R	1,09,79,881	95,85,034	91,02,271	89,80,000	1,09,03,000	1,14,18,000
	£	£	£	£	£	£
Equivalent in Sterling .	731,992	639,042	606,818	598,700	726,000	761,200
England . . £	392,998	450,380	354,113	328,900	351,000	303,300
TOTAL RECEIPTS £	1,124,990	1,089,428	960,931	927,600	1,077,000	1,064,500

205. The variations have been explained in paragraphs 112, 122, 123 and 163—164.

206. The following table gives a comparison of the estimates for 1905-1906 and 1906-1907 for the whole military expenditure of India both in this country and in England under all the heads of account under which it is charged.

	Army.	Military Works.	Marine.	Special Defences.	TOTAL.
Budget, 1905-1906—					
India—	R	R	R	R	R
Ordinary . . .	19,84,76,000	90,29,000	39,93,000	...	21,14,98,000
Special . . .	1,11,18,000	78,83,000	2,000	11,73,000	2,01,76,000
TOTAL .	20,05,04,000	1,69,12,000	39,95,000	11,73,000	23,16,74,000
Converted into £—	£	£	£	£	£
Ordinary . . .	13,231,700	601,900	266,200	...	14,099,800
Special . . .	741,200	525,600	100	78,200	1,345,100
TOTAL .	13,972,900	1,127,500	266,300	78,200	15,444,900
England—	£	£	£	£	£
Ordinary . . .	4,662,900	21,600	181,600	...	4,866,100
Special . . .	1,646,500	...	100,000	175,000	1,921,500
TOTAL .	6,309,400	21,600	281,600	175,000	6,787,600
Total India and England—	£	£	£	£	£
Ordinary . . .	17,894,600	623,500	447,800	...	18,965,900
Special . . .	2,387,700	525,600	100,100	253,200	3,266,600
TOTAL .	20,282,300	1,149,100	547,900	253,200	22,232,500
Revised, 1905-1906—					
India—	R	R	R	R	R
Ordinary . . .	20,22,51,000	89,38,000	40,04,000	...	21,51,93,000
Special . . .	95,09,000	65,53,000	2,000	12,14,000	1,72,78,000
TOTAL .	21,17,60,000	1,54,91,000	40,06,000	12,14,000	23,24,71,000
Converted into £—	£	£	£	£	£
Ordinary . . .	13,483,200	595,900	267,000	...	14,346,100
Special . . .	633,900	436,900	100	80,900	1,151,800
TOTAL .	14,117,100	1,032,800	267,100	80,900	15,497,900
England—	£	£	£	£	£
Ordinary . . .	4,453,800	24,600	184,500	...	4,682,900
Special . . .	869,400	20,500	72,000	111,100	1,053,000
TOTAL .	5,323,200	45,100	256,500	111,100	5,735,900
Total India and England—	£	£	£	£	£
Ordinary . . .	17,937,000	620,500	451,500	...	19,029,000
Special . . .	1,503,300	457,400	72,100	192,000	2,204,800
TOTAL .	19,440,300	1,077,900	523,600	192,000	21,233,800
Budget, 1906-1907—					
India—	R	R	R	R	R
Ordinary . . .	20,14,51,000	88,97,000	41,92,000	..	21,45,34,000
Special . . .	1,22,08,000	81,88,000	7,000	20,33,000	2,24,42,000
TOTAL .	21,36,59,000	1,70,85,000	41,99,000	20,33,000	23,69,76,000
Converted into £—	£	£	£	£	£
Ordinary . . .	13,430,100	593,100	279,500	...	14,302,700
Special . . .	813,800	545,900	500	135,500	1,495,700
TOTAL .	14,243,900	1,139,000	280,000	135,500	15,798,400
England—	£	£	£	£	£
Ordinary . . .	4,558,000	30,400	183,900	...	4,772,300
Special . . .	1,044,800	...	130,100	96,000	1,270,900
TOTAL .	5,602,800	30,400	314,000	96,000	6,043,200
Total India and England—	£	£	£	£	£
Ordinary . . .	17,988,100	623,500	463,400	...	19,075,000
Special . . .	1,858,600	545,900	130,600	231,500	2,766,600
TOTAL .	19,846,700	1,169,400	594,000	231,500	21,841,600

207. The chief objects upon which the special expenditure for next year is to be incurred are as follows:

The artillery rearmament which has had to be postponed this year.
Construction of buildings and acquisition of lands in connection with the scheme of army redistribution and the expansion of ordnance factories.
Additional mule corps and cadres.
Addition of officers to the Indian Army.
Reorganization of Horse and Field batteries.
Reorganization of existing ammunition columns of Horse and Field artillery and the formation of additional columns.
Increase in reserves of rifles and small arms ammunition.
Increase of the Native Army reserve.

Section V.—Capital Expenditure on Railways and Irrigation Works not charged to Revenue.

RAILWAY CONSTRUCTION.

208. The expenditure on Railway Construction for which the Government of India undertakes financial responsibility or gives any direct guarantee remains at R12,50,00,000 in 1905-1906 as originally budgeted. There was a lapse of about a crore of rupees in England from the amounts placed at the disposal of the Secretary of State; but the effect of this short outlay has been counterbalanced by increased expenditure in England by some Railway Companies; by increases to the grants for outlay in India on the North-Western, Nagda-Muttra and East Indian Railways; and by the commencement of construction work on the Purulia-Ranchi and Bara-Kotah Railways, and on the Shilman Branch of the North Western Railway. A sum of 17¼ lakhs has also been provided for the purchase by Government of the Noakhali Railway, and 4 lakhs for the construction of Local Board's lines. *Capital outlay on Railways in 1905-1906 and 1906-1907.*

For 1906-1907 the programme of capital outlay on Railway Construction has been expanded to 15 crores.

209. The distribution of the total expenditure on Railway Construction between State and Companies' agency in each of the three years from 1904-1905 to 1906-1907 is as follows:— *Distribution of expenditure proposed.*

	Accounts, 1904-1905.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
Expenditure in England.	£	£	£
1. State Lines	1,495,093	2,062,400	3,544,000
2. Old Guaranteed Railways	311,047	444,100	608,500
3. Extensions of ditto	1,507	...	...
4. Other Guaranteed or Assisted Railways	744,073	795,100	1,562,400
TOTAL	2,551,720	3,301,600	5,714,900
Equivalent in rupees of Expenditure in England.			
1. State Lines	2,24,26,398	3,09,36,000	5,31,60,000
2. Old Guaranteed Railways at contract rates	37,56,081	53,30,000	66,38,000
3. Extensions of ditto at prescribed rates	22,602	...	...
4. Other Guaranteed or Assisted Railways at contract rates	1,11,61,112	1,19,26,000	2,34,36,000
TOTAL	3,73,66,193	4,81,92,000	8,32,34,000
Expenditure in India.			
1. State Lines	6,60,28,941	9,86,72,000	6,68,09,000
2. Old Guaranteed Railways	—24,94,929	—1,86,01,000	—33,78,000
3. Extensions of ditto	—68,595	30,000	40,000
4. Other Guaranteed or Assisted Railways	69,32,862	—36,98,000	19,65,000
5. Branch lines on firm guarantee	64,897	5,000	30,000
6. Local Board's Lines	...	4,00,000	13,00,000
TOTAL INDIA	7,04,63,176	7,68,08,000	6,67,66,000
TOTAL OF PROGRAMME IN RUPEES	10,78,29,369	12,50,00,000	15,00,00,000
DITTO IN £ STERLING AT R15 TO THE £	7,188,625	8,333,300	10,000,000

Total outlay on Railways including expenditure by Branch Line Companies and on Protective Lines, etc.

210. The figures in the above table do not include the expenditure on Protective Railways met from the Famine Insurance grant, nor of Branch Line Companies not in receipt of a direct guarantee, nor that of other Companies whose transactions are outside the Government accounts. Including this expenditure, and also some small expenditure from Provincial and Local Revenues, the total outlay on Railway Construction in the three years is as follows:—

	Accounts, 1904-1905.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
	R	R	R
Total as in preceding table .	10,78,29,369	12,50,00,000	15,00,00,000
Famine Protective lines . .	17,37,184	8,69,000	1,01,000
Branch lines not on firm guarantee	87,865	10,55,000	5,11,000
Railways outside the Government accounts	69,22,000	80,68,000	53,95,000
Provincial and Local State lines	93,754	97,000	73,000
GRAND TOTAL IN RUPEES .	11,66,70,172	13,50,89,000	15,60,80,000
DITTO IN £ STERLING AT R15 TO THE £	7,778,011	9,005,900	10,405,300

211. Details of the expenditure on State and Companies' lines, whether open or under construction, for 1905-1906 and 1906-1907, will be found in Statement A of Appendix III, furnished by the Railway Board.

CONSTRUCTION OF PRODUCTIVE IRRIGATION WORKS.

212. The figures are:—

	Accounts, 1904-1905.	Budget, 1905-1906.	Revised, 1905-1906.	Budget, 1906-1907.
Total in Rupees .	54,17,580	1,25,00,000	81,18,000	1,25,00,000
Equivalent in Sterling	£361,172	833,300	541,200	833,300

Capital outlay on Productive Irrigation Works.

The decrease of R43,82,000 in the Revised Estimate as compared with the Budget Estimate is due to short outlay on works, mainly in the United Provinces (R9,66,000), Bombay (R4,11,000), and the Punjab (R18,70,000). The Budget grant for 1906-1907 has again been fixed at R1,25,00,000.

Details.

213. The following table shows the projects included in the programme of 1905-1906 as now revised and in that of 1906-1907, and the amount to be spent on each.

Name of project.	Expenditure in 1905-1906.	Expenditure in 1906-1907.
Canals in operation—		
Mandalay Canal	22,000	12,000
Ganges "	3,50,000	7,15,000
Lower Ganges Canal	2,24,000	4,59,000
Fatehpur Branch, Lower Ganges Canal . .	16,000	90,000
Agra Canal.	2,10,000	2,68,000
Eastern Jumna Canal	1,00,000	1,68,000
Western " "	30,000	...
Upper Bari Doab "	1,69,000	3,00,000
Sirhind Canal	52,000	10,000
Lower Chenab Canal	1,29,000	...
Lower Jhelum "	7,88,000	2,00,000
Indus Inundation Canals	3,91,000	40,000
Godavari Delta	1,40,000	2,33,000
Kistna "	1,39,000	1,53,000
Penner River Canals	37,000	68,000
Cauvery Delta	1,48,000	1,84,000
Periyar Project	1,80,000	4,36,000
Carried over .	31,25,000	33,36,000

Name of project.	Expenditure in 1905-1906.	Expenditure in 1906-1907.
Brought forward .	31,25,000	33,36,000
Canals under construction—		
Shwebo Canal	5,40,000	4,60,000
Mon Canals	5,48,000	6,77,000
Ye-u Canal	1,90,000	3,51,000
Upper Chenab Canal	18,54,000	26,50,000
Upper Jhelum „	11,63,000	20,00,000
Paharpur Inundation Canal	1,61,000	3,00,000
Nagavalli River project	1,30,000	4,92,000
Divi Island project	1,40,000	8,21,000
Other Projects	2,67,000	9,13,000
Reserve	...	5,00,000
TOTAL R .	81,18,000	1,25,00,000
Equivalent in Sterling £ .	541,200	833,300

Section VI.—Provincial Finance.

New Settlement with Central Provinces and Berar.

214. The system of *quasi*-permanent settlement described in paragraphs 211 to 213 of the Financial Statement of 1904-1905, has this year been extended to the Central Provinces and Berar, the new settlement with which will come into effect from 1st April 1906. The last temporary settlement with the Central Provinces proper was made in 1897, while in Berar revenue and expenditure have hitherto been Imperial. Financially, the whole province will now be on the ordinary Provincial footing.

215. Under the former settlement the Central Provinces received three-fourths of its Stamp revenue, one-fourth share of Excise receipts, and one-half of Land Revenue, Forest, Registration and Assessed Taxes. Under the new settlement the principal divisible heads will be evenly shared between the Imperial and Local Governments, with the exception of Registration which will be wholly Provincial. The Government of India have, moreover, guaranteed that if in any year the Provincial share of the Land Revenue collection should fall below 82½ lakhs the deficit will be made up to the Local Government. The allocation of expenditure under the corresponding heads follows that of receipts, save that, under 3.—Land Revenue, the expenditure, which represents the cost of ordinary administration, has been made wholly Provincial.

216. The Local Government further receives a fixed assignment of 27·07 lakhs; and in order that it may start the new settlement under favourable conditions and provide for non-recurring public works expenditure, it has been given an initial grant of 30 lakhs in addition to an opening cash balance of 10 lakhs.

New Settlements with the reconstituted provinces of Bengal and Eastern Bengal and Assam. Bengal Settlement.

217. The reconstitution of the present provinces of Bengal and Eastern Bengal and Assam has necessitated new settlements with the Local Governments in question in supersession of those formerly entered into with the undivided province of Bengal and with Assam. Under the previous Bengal settlement, which came into effect from 1st April 1904, the Local Government received the whole of the Registration receipts, half of Stamps, seven-sixteenths under Excise, and, speaking generally, one-fourth of the remaining heads of divisible revenue.* Under the new settlement it receives the whole proceeds of Registration and of that portion of Land Revenue which is derived from Government estates

* 12 per cent of the Land Revenue receipts derived from Government estates under direct management were wholly Provincial.

under direct management, while as regards the remaining portion of Land Revenue and the other divisible heads it obtains a uniform share of one-half. In view of this much more favourable share of growing revenue, the fixed assignment to the province now stands at 5·72 lakhs instead of 49·03 lakhs at the previous settlement.

Eastern Bengal and Assam settlement.

218. The distribution of revenue in the Eastern Bengal districts followed that of Bengal proper, while in Assam the Local Government enjoyed, under the settlement which came into force on 1st April 1904, a uniform half-share of divisible revenue. This half share has now been applied to the divisible receipts of the whole of the new province with the exception of Registration which is wholly Provincial. Here too the more liberal share of growing revenues accorded has brought about a decrease of the fixed assignment, which is now a ***minus*** quantity of 6·23 lakhs instead of 12·00 lakhs formerly given to Assam.

219. The new province is also to receive an initial grant of 30 lakhs in addition to the 20 lakhs formerly granted to Assam, in order to start the fresh settlement and cover building expenses consequent on new administrative arrangements. It has also been given a minimum balance of 12 lakhs and will thus start the settlement with an aggregate opening balance of 62 lakhs.

220. In view, however, of the fact that the data on which receipts and expenditure of the Eastern Bengal districts have had to be calculated are not altogether certain, and that some uncertainty also exists as to the actual scale of expenditure which will be necessary under the new arrangements, it has been decided to make the new settlement with Eastern Bengal and Assam revisable at the end of 3 years.

General Financial results of the new settlements.

221. The shares of growing revenue and fixed assignments from Imperial to Provincial now stand as follows in the provinces concerned:—

	Central Provinces and Berar.	Eastern Bengal and Assam.	Bengal.
	R	R	R
Growing Revenue	1,49,36,000	2,18,42,000	4,67,01,000
Fixed Assignment	27,07,000	—6,23,000	5,72,000
TOTAL .	1,76,43,000	2,12,19,000	4,72,73,000

Under the old settlement the percentage of Provincial receipts derived from growing revenues were as follows:—

Central Provinces.	Bengal.	Assam.
94	90	83

The Central Provinces now receives 85 per cent, Bengal proper 99 per cent, while the whole resources of Eastern Bengal and Assam will be derived from growing revenues. Though the Central Provinces now gets a smaller proportion of its resources in this way than it did before, this is due merely to the fact that it is now allowed a more liberal standard of expenditure necessitating a considerable supplementary assignment. As shown in paragraph 215, it gets on the whole a better share of divisible revenues than formerly. The betterment of the two other provinces in this respect is of course at the cost of Imperial revenues, while the standard of expenditure which all three provinces will be able to work up to on the basis of the present receipts is in each case a good deal more liberal than formerly.

Outstanding special grants which have merged in the new settlements with the Central Provinces,

222. Opportunity has been taken of the new settlements to merge therein the special grants for Police, Primary Education, Agricultural development, grants-in-aid to District Boards, and compensation for remission of famine cess referred to in paragraph 208 of the last Financial Statement, in so far as these appertain to the Central Provinces, Bengal or Eastern Bengal and Assam. The grants for Police, Primary Education and District Boards, assigned to the undivided

province of Bengal, have, in drawing up the terms of the new settlements, been recalculated as follows:—

Bengal, and Eastern Bengal.

	Police reform.	Primary Education.	District Boards.
	R	R	R
Bengal	9,00,000	6,67,000	8,69,000
Eastern Bengal . . .	3,00,000	3,33,000	3,81,000
TOTAL .	12,00,000	10,00,000	12,50,000

The Central Provinces share of the grants for education and improvement of district administration referred to in paragraph 207 of the last Financial Statement, and the compensatory payments granted to the province for loss of Income-tax receipts, repeal of the Pandhri tax, and extra expenditure consequent on the addition of Berar referred to in paragraph 209, have also been merged in the new settlement with that province.

Redistribution of grant for University and Collegiate education.

223. The grant of 5 lakhs for the improvement of University and Collegiate education referred to in paragraph 208 of the last Financial Statement has now been distributed as follows for 1905-1906 and for the three subsequent years, at the end of which time the grant will lapse:—

	1905-1906.	1906-1907, and the following years.
	R	R
Madras	1,05,000	1,05,000
Bombay	65,000	65,000
Bengal	1,10,000	1,60,000
Eastern Bengal and Assam	45,000	20,000
United Provinces	80,000	80,000
Punjab	60,000	60,000
Central Provinces	35,000	10,000
TOTAL .	5,00,000	5,00,000

Distribution of new grants made in 1906-1907.

Grant for technical education.

224. The recurring grant of 5 lakhs for technical schools and European education referred to in paragraph 134 *ante*, has been distributed as follows so far as the technical education portion is concerned:—

	R
Bombay	1,67,000
Bengal	35,000
United Provinces	30,000
Central Provinces	22,000
TOTAL .	2,54,000

The balance, which is intended for European and Eurasian education, has not yet been distributed. The grant to the Central Provinces includes R10,000 for buildings which will not be repeated in subsequent years.

Grant for Police Reforms.

225. The 25 lakhs additional recurring grant for Police reform referred to in paragraph 134 above, has been distributed among the provinces as follows:—

	R
Madras	4,50,000
Bombay	2,50,000
Bengal	4,00 000
Eastern Bengal and Assam	2,25,000
United Provinces	3,25,000
Punjab	2,50,000
Burma	2,50,000
Central Provinces	2,50 000
Minor Provinces	1,00,000
TOTAL .	25,00,000

The Government of India have also made an additional grant of 2 lakhs to the Government of Eastern Bengal and Assam during the ensuing year for the reorganization of its Military Police.

Grant for Agricultural and Veterinary development.

226. The grant of 20 lakhs for Agricultural and Veterinary development made this year was shown as undistributed in paragraph 208 of the last Financial Statement, but later on in the year 18·35 lakhs were distributed to the provinces.

In the coming year, as stated in paragraph 134, the grants to the Provinces have been increased to 21½ (R21,55,000) lakhs which are now distributed thus:—

	R
Madras	3,00,000
Bombay	3,50,000
Bengal	3,00,000*
Eastern Bengal and Assam	2,00,000*
United Provinces	3,00,000
Punjab	2,50,000
Burma	2,00,000
Central Provinces	2,20,000*
Frontier Province	35,000
TOTAL	21,55,000

* In these cases the grants are merged in the new settlements.

Compensation to Provinces consequent on the abolition of the patwari and village service cesses.

227. The remission of the patwari and village service cesses involves the following compensatory allotments to Provincial revenues:—

	R
(a) Madras	49,00,000

Of this, 28 lakhs represent compensation for the proceeds of the cess levied from the ryots. The Madras Government contributed an equivalent amount to village service, which was deducted from the total Land Revenue receipts and shown under Local. Hereafter this deduction will cease to be made, with the result that, as three-fourths of the land revenue receipts are Imperial, the Provincial Government would under the settlement conditions only receive 7 lakhs. Hence it is necessary to make a further compensatory assignment of 21 lakhs.

	R
(b) Bengal (for Sambalpur District)	26,000
(c) United Provinces	7,77,000

The total sum remitted in the United Provinces is R25,54,000, and the Local Government contributes R10,00,000 towards the cost of the patwari establishment which may, therefore, be taken at R35,54,000. This expenditure will now be shown under 3—Land Revenue, and under the terms of the Provincial settlement only half the cost (R17,77,000) will fall on Provincial revenues. As these revenues already bear R10,00,000 of the cost, the extra charge entailed on them by the change is R7,77,000 which is given in the shape of compensation. The cost to Imperial revenues is R17,77,000 + 7,77,000 = R25,54,000.

	R
(d) Punjab	15,64,000
(e) Central Provinces	7,25,000

The remission of these cesses will further cost nearly 2 lakhs in the Frontier Province, Ajmer and Coorg; but here the loss falls directly on Imperial.

An assignment of R2,50,000 has also been made to the Government of Bombay to cover the loss sustained by that Government by a reclassification of a portion of the land revenue receipts in Sind formerly classed as local under the head Provincial Rates, and devoted to the payment of village officers there. Hereafter this sum, amounting at present to R5,00,000, will merge in the ordinary Land Revenue head of which the Local Government obtains half. But as it will still pay the whole cost of the village service establishments, it receives a compensatory adjustment of R2,50,000.

Other compensations consequent on adjustments referred to in paragraph 133.

228. The repeal of the zamindari dák cess in Bengal and Eastern Bengal mentioned in paragraph 132 will fall entirely on Imperial funds. In regard to the relief of District Boards in the United Provinces, the Punjab, Burma, the Central Provinces, the Frontier Province and Coorg of the contributions they have hitherto paid for district post charges, it is necessary to compensate the Central Provinces Administration for the sum formerly received by it in this connection, which was still considered as an item of Provincial revenue after district post charges had been Imperialised. The contribution thus necessitated is R48,000. Compensation of a similar character has, as explained in the footnote to paragraph 133, to be made to the Punjab Government to the extent of R1,41,000. In other cases the cost of the new arrangements falls entirely and directly on Imperial funds.

A compensatory assignment of R67,000 is also made to the Government of the United Provinces on account of the relief of District Boards there from the schools and establishment charges referred to in paragraph 133.

Special contributions for the Chittagong Port and the Madras Harbour.

229. The special contribution towards the improvement of the port of Chittagong referred to in paragraph 209 of the last Financial Statement, will now fall to be paid to the Government of Eastern Bengal and Assam. In view of the necessary improvements being considerably more expensive than was at first anticipated, the Government of India have decided to raise their total contribution to 10 lakhs, of which 5·22 lakhs have been provided for in the Revised Estimate of the current year, and 4·78 lakhs in the Budget for 1906-1907. A final grant of 6·74 lakhs is also provided in the Budget for 1906-1907 as Imperial contribution towards the improvement of the Madras Harbour.

Revenue, Expenditure and balances of the various provinces.

230. The following table gives the usual information regarding revenue, expenditure, and balances of each province, compared with the standards assumed in the settlements in force in each :—

	Estimate for the previous Settlement.	Estimate for the present *quasi-permanent* Settlement.	Accounts.			Revised, 1905-1906.	Budget, 1906-1907.
			1902-1903.	1903-1904.	1904-1905.		
	1	2	3	4	5	6	7
	R	R	R	R	R	R	R
Madras—							
Balance on April 1, 1902	...	...	42,87,000	...	...	...	...
Total Revenue, including adjustments	3,10,65,000	3,50,48,000	3,64,05,000	4,22,11,000	3,63,69,000	4,11,90,000	4,73,15,000
Total Expenditure	3,10,65,000	3,50,48,000	3,64,21,000	3,69,70,000	3,77,71,000	4,11,19,000	4,86,06,000
Closing Balance	...	...	42,71,000	95,12,000	81,10,000	81,81,000	68,90,000
Bombay—							
Balance on April 1, 1902	...	...	58,23,000	...	...	...	...
Total Revenue, including adjustments	4,16,53,000	4,91,75,000	4,67,70,000	4,60,62,000	5,10,29,000	5,22,41,000	5,35,57,000
Total Expenditure	4,16,53,000	4,91,75,000	4,91,93,000	4,61,85,000	4,66,33,000	5,25,37,000	5,78,82,000
Closing Balance	...	...	34,00,000	32,77,000	76,73,000	73,77,000	30,52,000
Bengal—before partition—							
Balance on April 1, 1902	...	...	49,06,000	...	...	...	...
Total Revenue, including adjustments	4,98,87,000†	...	5,23,92,000	6,33,54,000	5,18,29,000	5,79,90,000	...
Total Expenditure	4,98,87,000†	...	5,17,09,000	5,46,30,000	5,30,82,000	5,91,92,000	...
Closing Balance	...	...	55,29,000*	1,42,53,000	1,30,00,000	1,17,98,000	...
Bengal as now constituted—							
Balance on April 1, 1906	...	1,17,98,000	...	...	...	...	...
Total Revenue, including adjustments	...	4,72,73,000	...	...	...	...	4,90,02,000
Total Expenditure	...	4,72,73,000	...	...	...	...	5,18,24,000
Closing Balance	...	...	...	...	...	...	89,76,000*
Assam—							
Balance on April 1, 1902	...	...	6,00,000	...	...	...	...
Total Revenue, including adjustments	72,07,000†	...	84,16,000	92,84,000	75,20,000	1,16,40,000	...
Total Expenditure	72,07,000†	...	74,07,000	81,44,000	77,89,000	79,20,000	...
Closing Balance	...	...	16,09,000	27,49,000	24,80,000	62,00,000	...

* Includes R50,00,000 held for the Calcutta improvement scheme referred to in paragraph 219 of last year's Statement.
† Settlement of 1904.

	Estimate for the previous Settlement.	Estimate for the present *quasi*-permanent settlement.	ACCOUNTS.			Revised, 1905-1906.	Budget, 1906-1907.
			1902-1903.	1903-1904.	1904-1905.		
	1	2	3	4	5	6	7
	R	R	R	R	R	R	R
EASTERN BENGAL AND ASSAM—							
Balance on April 1, 1906	...	62,00,000	...	...	...	...	...
Total Revenue, including adjustments	...	2,12,19,000	...	...	...	...	2,25,37,000
Total Expenditure	...	2,12,19,000	...	...	...	...	2,39,15,000
Closing Balance	...	...	...	...	...	...	48,22,000
UNITED PROVINCES OF AGRA AND OUDH—							
Balance on April 1, 1902	...	...	38,80,000	...	...	...	...
Total Revenue, including adjustments	3,42,62,000	3,66,64,000	3,89,87,000	4,30,39,000	3,77,58,000	3,79,36,000	4,40,79,000
Total Expenditure	3,42,62,000	3,66,64,000	3,90,51,000	3,93,28,000	3,86,27,000	4,12,07,000	4,68,74,000
Closing Balance	...	...	38,16,000	75,27,000	66,58,000	33,87,000	5,92,000
PUNJAB—							
Balance on April 1, 1902	...	...	14,96,000	...	...	...	...
Total Revenue, including adjustments	1,90,28,000	2,49,50,000	2,24,54,000	2,30,40,000	2,69,82,000	2,69,85,000	2,96,34,000
Total Expenditure	1,90,28,000	2,49,50,000	2,14,25,000	2,23,65,000	2,21,87,000	2,90,64,000	3,21,81,000
Closing Balance	...	...	25,25,000	32,00,000	79,95,000	59,16,000	33,09,000
BURMA—							
Balance on April 1, 1902	...	...	1,38,17,000	...	...	...	...
Total Revenue, including adjustments	3,31,33,000	...	3,40,43,000	3,70,48,000	3,85,71,000	4,22,52,000	4,42,14,000
Total Expenditure	3,31,33,000	...	3,73,30,000	3,90,80,000	4,01,63,000	4,42,58,000	4,64,79,000
Closing Balance	...	...	1,05,30,000	84,98,000	69,06,000	49,00,000	26,35,000
CENTRAL PROVINCES PROPER—							
Balance on April 1, 1902	...	...	22,43,000	...	..	...	...
Total Revenue, including adjustments	83,93,000	...	1,02,98,000	1,14,39,000	1,14,84,000	1,59,33,000	...
Total Expenditure	83,93,000	...	1,02,99,000	1,21,80,000	1,21,85,000	1,20,98,000	...
Closing Balance	...	...	22,42,000	15,01,000	8,00,000	40,35,000	...
CENTRAL PROVINCES AND BERAR—							
Balance on April 1, 1906	...	40,35,000	...	...	...	...	...
Total Revenue, including adjustments	...	1,76,43,000	...	...	...	...	2,03,64,000
Total Expenditure	...	1,76,43,000	...	...	...	...	1,97,32,000
Closing Balance	...	...	...	...	...	...	46,67,000

Section VII.—Ways and Means.

HOME TREASURY.

231. The following are the details of the transactions of the Home Treasury in the Budget and Revised Estimates of 1905-1906 and in the Budget Estimate of 1906-1907:—

	Budget, 1905-1906.	Revised, 1905-1906.	Budget, 1906-1907.
RECEIPTS.	£	£	£
Permanent Debt incurred for the Redemption of Railway Liabilities	2,927,400	12,480,400	...
Capital raised and deposited by Railway Companies—			
For Capital outlay	402,600	552,200	901,800
* For discharge of Debentures	2,274,800	600,100	2,718,300
Deposits and Advances—			
* Gold Reserve Fund	254,000	6,488,400	3,324,200
Currency Reserve	1,333,000	1,333,300	1,076,700
Other items	14,300	16,500	11,500
Remittance Account between England and India—			
Railway transactions	2,114,000	1,491,700	1,853,500
Remittance of Gold from India	...	400,300	...
Gold withdrawn from the Paper Currency Reserve	...	250,000	1,750,000
Other transactions	301,000	1,589,300	339,500
Total Receipts, excluding Council Bills and Loans	9,621,100	25,202,200	11,975,500

* The heads marked with an asterisk appear both on the receipt and payment sides. As the receipts and disbursements under each of them are generally equal, they do not affect the Ways and Means on the year to any material extent.

	Budget, 1905-1906.	Revised, 1905-1906.	Budget, 1906-1907.
	£	£	£
DISBURSEMENTS.			
Excess of Expenditure over Revenue	19,262,800	18,071,800	18,731,300
Railway and Irrigation Capital not charged to Revenue—			
Outlay on State Railways and Irrigation Works	2,372,500	2,088,900	3,590,000
Redemption of Railway Liabilities	3,427,400	12,980,900	...
Outlay of Railway Companies	1,145,200	1,241,900	2,172,700
* Payments to Railway Companies for discharge of debentures	2,274,800	1,236,700	2,718,300
Permanent Debt discharged	250,000	250,100	749,900
Temporary Debt discharged	500,000	500,000	...
Deposits and Advances—			
* Gold Reserve Fund	254,000	6,488,400	3,324,200
Currency Reserve	1,333,000	2,378,300	31,700
Other transactions	3,600	6,000	1,500
Remittance Account between England and India—			
Railway transactions	1,654,300	1,832,000	2,209,500
Purchase of silver	...	8,574,000	750,000
Other transactions	408,300	371,200	422,000
Total Disbursements	32,885,900	56,020,200	34,701,100
Net Disbursements, excluding Council Bills, Loans, and Opening Balance	23,264,800	30,818,000	22,725,600
Financed as follows:			
Council Bills	16,500,000	26,700,000	17,800,000
Permanent Debt incurred	2,000,000	2,000,000	2,000,000
Reduction of Cash Balance	4,764,800	2,118,000	2,925,600
TOTAL	23,264,800	30,818,000	22,725,600
Opening Balance	10,338,282	10,262,581	8,144,581
Closing Balance	5,573,482	8,144,581	5,218,981

* The heads marked with an asterisk appear both on the receipt and payment sides. As the receipt and disbursements under each of them are generally equal, they do not affect the Ways and Means of the year to any material extent.

232. In the Budget Estimate of the current year, the net disbursements of the Home Treasury were taken at £23,264,800, and it was proposed to meet these by the sale of Council Bills for £16,500,000, excluding £1,333,000 to be drawn from the Currency Reserve for investment in sterling securities, by the issue of £2,000,000 of India Stock and by drawing to the extent of £4,764,800 on the opening cash balance of the year. *1905-1906. General Remarks*

233. The dominant feature of the year has been an exceptionally heavy demand for Council Bills, the total sales being now expected to amount to £31,576,300 or £26,700,000, excluding £3,543,000 drawn on account of the Gold Reserve Fund and £1,333,300 mentioned above as drawn for investment of a part of the currency reserve. Of the additional funds thus obtained, amounting to £10,200,000 as compared with the Budget provision, £7,924,000 has been spent for the purchase of silver sent to this country for the coinage of rupees required to meet the additional Council Bills; £1,045,000 has been remitted to India through the Secretary of State's currency chest in England, the institution of which has been referred to in paragraph 74 of Part I; and £1,231,000 is left as an increase in the resources of the Secretary of State. In addition to the quantity mentioned above as purchased from the extra drawings, silver to the value of £400,000 has been purchased from the remittance of £400,300 in gold received during the year from India, the remittance having been made from this country in March last. £250,000 worth of silver will also be sent to this country, before the 31st March, but this does not affect the Home Treasury balances as the value is to be recovered from the Secretary of State's currency chest, the cost of the silver being added to the bullion reserve of the Currency Department. The other important variations between the Budget and Revised Estimates which affect the closing balance are

Rajputana-Malwa Railways. Advances are made to these Companies in England for the purchase of stores, and funds are sometimes raised by them and deposited with the Secretary of State: these deposits and advances, instead of being brought directly to account in England, are treated as Remittances from or to India and are brought to account in this country. The details of the transactions during the current year are as follows:—

RECEIPTS.		Budget, 1905-1906.	Revised, 1905-1906.
Debentures raised—		£	£
East Indian Railway	To replace Debentures	300	300
	For additional Capital	1,999,700	1,378,000
South Indian Railway	Ditto	111,000	110,000
		2,111,000	1,488,300
Transfer fees, etc.		3,000	3,400
	TOTAL RECEIPTS	2,114,000	1,491,700
ISSUES.			
For discharge of Debentures—			
East Indian Railway		300	300
Advances for Purchase of Stores—		1,654,000	1,831,700
	TOTAL ISSUES	1,654,300	1,832,000

The East Indian Railway issued only £1,500,000 of Debenture Stock instead of the £2,000,000 budgeted for. The proceeds amounted to £1,378,300.

Budget Estimate of 1906-1907.

240. In the Budget Estimate of 1906-1907 the net disbursements, exclusive of receipts from Council Bills and Loans, are taken at £22,725,600: of this, £749,900 is for the discharge of Bombay, Baroda and Central India Railway debentures. Inclusive of £500,000 for the purchase of the Bengal Central Railway, and £250,000 for the discharge of Great Indian Peninsula Railway debentures, the net outgoings in the Budget Estimate of the current year were £23,264,800. The decrease next year is thus £539,200: this is the net result of several variations, the more important of which are:—

Better.	£
Net expenditure on Revenue Account (Decrease chiefly in Army Reorganization expenditure), *less*	521,500
Capital raised by Railway Companies for capital outlay (Debentures raised, *more* £943,500; Debentures discharged, *more* £443,500), net *better*	500,000
Temporary Debt discharged (India Bills), *less*	500,000
Redemption of Railway Liabilities, *less* £3,427,400, and Permanent Debt incurred therefor, *less* £2,927,400, net *better*	500,000
Gold withdrawn from the Paper Currency Reserve in London, including repayment to Secretary of State's treasury of the £1,045,000 referred to in para. 235, and £750,000 for the purchase of Silver, *more*	2,795,000
	4,826,500

Worse.	
Issues to Railway Companies for capital outlay, *more*	1,027,500
Issues to Railway Companies working State Railways, for capital outlay, *more*	555,500
Debenture capital raised by Railway Companies working State Railways (Debentures raised, *less* £261,000; Debentures discharged, *less* £300), net *worse*	260,700
Outlay on State Railways and Irrigation Works, *more*	1,217,500
Permanent Debt discharged (Debentures of purchased Railways), *more*	499,900
Purchase of silver	750,000
	4,311,100

Of the net disbursement of £22,725,600 next year, it is proposed to meet £17,800,000 by the sale of Council Bills and £2,000,000 by the issue of India Stock. The remainder, £2,925,600, will be met by drawing upon the cash balance of the Home Treasury, which at the close of the current year is expected to stand at £8,144,581. The cash balance on the 31st March 1907 is therefore estimated at £5,218,981. The estimate of Council drawings is for the amount required to provide for the Secretary of State's requirements: but additional bills will, as usual, be sold if needed to meet the demands of trade.

241. There is no temporary Sterling debt now outstanding. Of the £2,000,000 India Stock which it is at present intended to place upon the market, £749,900 is for the discharge of Bombay, Baroda and Central India Railway debentures which fall due next year, and the remainder for advances to Indian Railway Companies. *1906-1907. Loans.*

242. The details of the estimates of capital to be raised by Railway Companies are as follows:— *1906-1907. Capital of Railway Companies.*

	To replace Debentures.	Additional Capital.
Subscribed Capital of Railway Companies:—	£	£
Bengal-Nagpur Railway and Extensions .	1,348,900	...
Indian Midland Railway	972,900	...
Burma Railways	...	700,000
Madras Railway	396,500	200,000
	2,718,300	900,000
Transfer fees and miscellaneous refunds .	...	1,800
	2,718,300	901,800
Debenture Capital of Companies working purchased Railways:—		
East Indian Railway	...	1,850,000
Transfer fees and miscellaneous refunds .	...	3,500
TOTAL .	...	1,853,500

243. The following are the details of the transactions of the Gold Reserve Fund in England:— *1905-1906 and 1906-1907. Gold Reserve Fund.*

	1905-1906. Budget.	1905-1906. Revised.	1906-1907. Budget.
RECEIPTS.			
(*a*) Profit on coinage, remitted to England from India—	£	£	£
By Council Bills . .	...	3,543,000	...
(*b*) Dividends on investments and discount on Treasury Bills .	254,000	245,400	324,200
(*c*) Treasury Bills paid off at maturity, and re-invested .	...	2,700,000	3,000,000
TOTAL .	254,000	6,488,400	3,324,200
PAYMENTS.			
Investments made	254,000	6,488,400	3,324,200

BALANCES.	1905-1906. Budget. £	1905-1906. Revised. £	1906-1907. Budget. £
Opening Balance—			
Invested . . .	8,377,700	8,376,600	12,165,000
Uninvested . . .	100,300	152,000	97,700
	8,478,000	8,528,600	12,262,700
Closing Balance—			
Invested	8,631,700	12,165,000	12,489,200
Uninvested	250,300	97,700	97,700
	8,882,000	12,262,700	12,586,900
Profits on new coinage in India .	150,000	3,488,700	...

1905-1906 and 1906-1907. Summary of Debt Transactions and Capital Account of Railway Companies.

244. The following is a summary of the figures relating to Council Bills and the Sterling Debt of Government and of Railway Companies included in the Estimates for 1905-1906 and 1906-1907:—

RECEIPTS.	Budget, 1905-1906. £	Revised, 1905-1906. £	Budget, 1906-1907. £
Council Bills (exclusive of Bills for £3,543,000 in the Revised Estimate of 1905-1906 on account of the Gold Reserve Fund, and £1,333,300 in the Budget and Revised Estimates of 1905-1906 on account of the Currency Reserve) . .	16,500,000	26,700,000	17,800,000
Permanent Debt incurred for the Redemption of Railway Liabilities	2,927,400	12,480,400	...
Permanent Debt incurred (India Stock)	2,000,000	2,000,000	2,000,000
Receipts on account of the Subscribed Capital of Railway Companies	2,674,800	1,149,600	3,618,300
Receipts on account of the Debenture Capital of other Railway Companies (the East Indian and South Indian Railway Companies) . . .	2,111,000	1,488,300	1,850,000
OUTGOINGS.			
Redemption of Railway Liabilities	3,427,400	12,980,900	...
Permanent Debt discharged .	250,000	250,100	749,900
Temporary Debt discharged .	500,000	500,000	...
Discharge of Railway Companies' Debentures	2,274,800	1,236,700	2,718,300
Discharge of East Indian Railway Company's Debentures .	300	300	...

245. The programme herein announced of the probable drawings on India, and of the transactions in connection with the Government Sterling Debt and the borrowings of Railway Companies, represents the present intentions of the Secretary of State. But in view of the varying conditions of Indian finance and of the London money market, no assurance can be given that this programme will be adhered to either in amount or in form. The Secretary of State reserves to himself the right to vary the programme to any extent that may be considered necessary during the course of the year.

INDIA.

246. The following is a summary of the Estimates of Ways and Means in India during 1905-1906 and 1906-1907 :—

	BUDGET ESTIMATE, 1905-1906.		REVISED ESTIMATE, 1905-1906.		BUDGET ESTIMATE, 1906-1907.	
	Rupee figures.	Equivalent in £ at R15=£1.	Rupee figures.	Equivalent in £ at R15=£1.	Rupee figures.	Equivalent in £ at R15=£1.
RECEIPTS.	R	£	R	£	R	£
1. Excess of Revenue over Expenditure charged to Revenue	30,24,99,000	20,166,600	29,74,13,000	19,827,500	29,40,81,000	19,605,400
* 2. Capital raised through Companies for outlay on State Railways (net)	3,16,61,000	2,110,700	2,23,20,000	1,488,000	2,77,50,000	1,850,000
3. Capital raised and deposited by Railway Companies	1,52,000	10,100	10,38,000	69,200	5,32,000	35,500
4. Unfunded Debt incurred, mostly Savings Bank deposits (net)	1,26,98,000	846,500	79,86,000	532,400	91,20,000	608,000
5. Appropriation for Reduction or Avoidance of Debt	55,98,000	373,200	73,95,000	493,000	1,98,000	13,200
6. Other Deposits and Remittances (net)	—3,53,000	—23,500	3,14,67,000	2,097,800	—1,44,13,000	—960,900
7. Capital Local Boards (net)	...	...	22,000	1,500	24,000	1,600
8. Remittance account between England and India—						
(a) Silver remitted from England	60,50,000	403,300	13,10,30,000	8,735,300	1,50,00,000	1,000,000
(b) Transactions of Railway Companies (net) excluding debenture capital	2,47,65,000	1,651,000	2,74,24,000	1,828,300	3,30,90,000	2,206,000
TOTAL RECEIPTS EXCLUDING LOANS	38,30,70,000	25,537,900	52,60,95,000	35,073,000	36,53,82,000	24,358,800
DISBURSEMENTS.						
9. Capital Expenditure not charged to Revenue—						
(a) State Railways and Irrigation Works	7,98,43,000	5,322,900	10,63,92,000	7,092,800	7,86,18,000	5,241,200
(b) Outlay by Companies (net)	66,86,000	445,700	—2,19,21,000	—1,461,400	—20,70,000	—138,000
10. Permanent Debt discharged	21,50,000	143,300	21,16,000	141,100	12,91,000	86,100
11. Provincial and Local surpluses or deficit added to or deducted from expenditure †	2,05,55,000	1,370,300	—12,06,000	—80,400	1,61,64,000	1,077,600
12. Imperial and Provincial Loans (net)	32,06,000	213,700	16,61,000	110,700	68,51,000	456,700
13. Remittance account between England and India—						
*(b) Capital raised by Railway Companies (net)	3,16,61,000	2,110,700	2,23,20,000	1,488,000	2,77,50,000	1,850,000
(c) Other transactions (net)	—4,85,000	—32,300	1,80,13,000	1,200,900	2,96,34,000	1,975,600
14. Council Bills ‡	25,20,54,000	16,803,000	40,04,67,000	26,697,800	26,70,57,000	17,803,800
TOTAL DISBURSEMENTS	39,56,70,000	26,377,900	52,78,42,000	35,189,500	42,52,95,000	28,353,000
NET DISBURSEMENTS	1,26,00,000	840,000	17,47,000	116,500	5,99,13,000	3,994,200
FINANCED AS FOLLOWS:						
Permanent Debt incurred	4,00,00,000	2,666,700	4,00,00,000	2,666,700	4,50,00,000	3,000,000
Reduction of + or addition to — Treasury Balances	—2,74,00,000	—1,826,700	—3,82,53,000	—2,550,200	+1,49,13,000	+994,200
TOTAL	1,26,00,000	840,000	17,47,000	116,500	5,99,13,000	3,994,200
Opening Balance	15,50,00,274	10,333,352	16,12,47,000	10,749,770	19,95,00,000	13,299,970
Closing Balance	18,24,00,274	12,160,052	19,95,00,000	13,299,970	18,45,87,000	12,305,770

* The figures under heads 2 and 13 (b) balance each other.

† Head 11 represents expenditure defrayed by reduction of Provincial and Local balances.

‡ The figures shown under head 14 differ from those given in the Home Treasury Ways and Means statement, as Bills drawn by the Secretary of State towards the end of one year are paid in India in the next. The figures of the present statement represent payments in India.

1905-1906. Main features of Budget Estimate.

247. In the Budget Estimate of 1905-1906 it was assumed that the year would open with a cash balance in Indian Treasuries of 15,50 lakhs. It was calculated (1) that the net Revenue receipts would amount to 30,25 lakhs; (2) that the deposits in Savings Banks and Provident Institutions would result in a net receipt of 1,27 lakhs; (3) that the remittances of Railway Companies and on other miscellaneous accounts would yield a net sum of 2,49 lakhs on the receipt side; (4) that a sum of 56 lakhs would be available from the Famine Insurance grant for avoidance of debt, after meeting the expenditure required for Famine Relief and construction of Protective Works; and that 60½ lakhs worth of silver bullion sent from England in March last would be received in the current year. On the other hand, provision was made (1) for a net expenditure from Provincial balances of 2,05½ lakhs; (2) for Capital expenditure in India on Railways and Canals, to the extent of 8,65 lakhs; (3) for discharge of Provincial Debenture loans falling due during the year for 9 lakhs, and for the payment of the annual instalment of 12 lakhs towards liquidation of the Gwalior loan of 1887; (4) for 32 lakhs for loans to Native States, cultivators, municipalities and other local bodies; and (5) for payment of Council Bills to the extent of 25,20 lakhs. The payments mentioned aggregate 36,43½ lakhs, while the receipts amount to 35,17½ lakhs, the net disbursements being thus 1,26 lakhs. A rupee loan of 4 crores was to be raised to meet this deficiency and to strengthen the cash balances.

1905-1906. Main features of Revised Estimate.

248. The results according to the Revised Estimate show considerable variations from this forecast. Council Bill payments have exceeded the estimate by 14,84 lakhs; but against this silver to the value of 12,50 lakhs (13,10 lakhs against 60½ lakhs estimated) has been received from England for coinage of rupees, the net excess payment being 14,84—12,50=2,34 lakhs. The net Imperial revenue in India is now estimated at 29,74 lakhs, being 51 lakhs less than the Budget Estimate. Savings Banks deposits are now expected to fall short of the Budget by 47 lakhs, while Capital expenditure in India on Railways and Irrigation works is expected to exceed the estimate by 2,65 lakhs. On the other hand, Provincial balances will be increased by 12 lakhs, instead of being drawn upon to the extent of 2,06 lakhs. The net payments to Railway Companies on account of Capital outlay are 322 lakhs less than the Estimate. The amount available from the Famine Insurance grant for avoidance of debt, after meeting the expenditure for Famine Relief and construction of Protective Works is 18 lakhs more. Loans granted to Native States, municipalities and other local bodies are 15 lakhs less, while deposits and remittance transactions are expected to show an excess receipt of 133 lakhs. The total improvements mentioned above amount to 7,06 lakhs and the increased disbursements to 597 lakhs, the net result being an improvement of 109 lakhs. The cash balances are accordingly expected to be better than on 1st April last by 383 lakhs instead of by 274 lakhs as in the Budget Estimate; adding a betterment of 62 lakhs in the opening balance, the year is expected to close with a cash balance of 19,95 lakhs against 18,24 lakhs taken in the Budget Estimate.

1905-1906. Council Bills.

249. As mentioned already, the demand for Council Bills in the current year has been exceptionally heavy. In addition to the 40,05 lakhs shown in the table above as paid from treasury balances, 2 crores have been paid from the currency reserve and 5,31 lakhs from the Gold Reserve Fund for investment in England in gold securities. The total payments thus amount to the record figure of 47,36 lakhs.

1905-1906. Rupee Loan.

250. In accordance with the intention expressed in paragraph 233 of the last Financial Statement, a 3½ per cent loan of 4 crores was announced in July last. Tenders were opened on the 2nd August and the result of the loan was as follows:—

Total amount tendered.	Amount accepted.	Average rate of accepted tenders.	Minimum rate accepted.
R	R	R a. p.	R a. p.
19,26,86,200	4,00,00,000	98 13 10·45	98 12 0

1906-1907. Main features of Budget Estimate.

251. In 1906-1907, the net Imperial revenue in India is estimated at 29,41 lakhs. Savings Banks are expected to yield a net receipt of 91 lakhs; but only 2 lakhs are expected to be available from the Famine Insurance grant for avoidance of debt; the transactions with Railway Companies are expected to show a net receipt of 357 lakhs of which 283 lakhs represent fresh capital to be raised by them; and deposits and miscellaneous remittance transactions are expected to show a net receipt of 166 lakhs. On the other hand, provision

has been made (1) for expenditure of 162 lakhs from Provincial balances; (2) for capital expenditure in India on State Railways and Irrigation Works of 786 lakhs; (3) for 13 lakhs for discharge of permanent debt, chiefly the payment of the annual instalment towards repayment of the Gwalior loan; (4) for 68 lakhs for loans to be granted to cultivators, Native States, Municipalities, and District Boards for construction of railways; (5) for a payment of 457 lakhs to the Currency Department as the equivalent of an amount to be transferred by the Secretary of State from his Currency chest to his treasury, of which 150 lakhs is for the purchase of silver to be sent to this country for coinage; and (6) for payment of Council Bills to the extent of 26,70 lakhs. The payments mentioned aggregate 41,56 lakhs while the receipts come to 35,57 lakhs, the net disbursements being 599 lakhs.

1906-1907. New Rupee loan.

252. It is proposed to meet 4½ crores out of the net disbursement of 599 lakhs by raising a new rupee loan for that amount in 1906-1907, the remaining 149 lakhs being met by drawing upon the cash balances. The year is thus expected to close with a cash balance of 18,46 lakhs. The announcement now made regarding the rupee loan is in accordance with present intention; but full liberty is reserved, as usual, to vary the programme now announced to any extent that may be considered desirable.

1905-1906 and 1906-1907. Post Office Savings Banks, etc.

253. The following table gives details of the transactions of Savings Banks and Provident Funds during a series of years, and the estimated transactions for 1905-1906 and 1906-1907 :—

YEAR.	Net additions to deposits, cash.	Interest.	Total addition.
	R	R	R
1892-1893	54,89,000	33,94,000	88,83,000
1893-1894	17,99,000	36,80,000	54,79,000
1894-1895	—8,45,000	29,70,000	21,25,000
1895-1896	24,77,000	33,85,000	58,62,000
1896-1897	—58,11,000	34,66,000	—23,45,000
1897-1898	—65,71,000	32,70,000	—33,01,000
1898-1899	—8,84,000	32,29,000	23,45,000
1899-1900	1,40,000	33,48,000	34,88,000
1900-1901	19,44,000	34,80,000	54,24,000
1901-1902	31,04,000	36,87,000	67,91,000
1902-1903	52,40,000	39,00,000	91,40,000
1903-1904	66,99,000	42,15,000	1,09,14,000
1904-1905	78,94,000	45,87,000	1,24,81,000
1905-1906 (Budget)	70,73,000	48,97,000	1,19,70,000
1905-1906 (Revised)	23,87,000	47,82,000	71,69,000
1906-1907 (Budget)	32,77,000	49,62,000	82,39,000

A net deposit in the Post Office Savings Banks of 70¾ lakhs apart from interest was assumed in the Budget Estimate of the current year. The transactions of the first ten months of the year have resulted in a net increase in the deposits of only 22 lakhs, probably owing, as stated in paragraph 188, to the immediate effect of an alteration in the rates of interest. There is, however, some indication that the withdrawals in the closing months of the year are not likely to be as heavy as in 1904-1905 and it is now expected that, apart from interest, there will be a net increase in the deposits of about 23¾ lakhs during the year 1905-1906.

In the Budget Estimate for 1906-1907, a net deposit of 32¾ lakhs, apart from interest is anticipated.

Section VIII.—Summary.

254. The principal features in this statement are the following:—

I.—The Accounts of 1904-1905 closed with a surplus of £3,456,066, being £29,434 less than the surplus expected in the Revised Estimate of that year.

II.—1905-1906—

(1) The Revised Estimates show a total revenue of £84,829,500, a total expenditure charged to Revenue of £83,073,800, and a surplus of £1,755,700. This surplus is higher than that estimated in March 1905 by £851,900.

(2) There has again been a large development of revenue in all branches outside Land, Customs and Irrigation Revenue, net earnings of Railways showing the largest increase.

Railway traffic receipts have expanded largely, and the net receipts have exceeded the estimate by £413,600.

Excise has yielded an increase of £210,400 and Forest of £188,200.

Interest receipts show an improvement of £139,700 and Mint of £199,800 owing to exceptionally heavy coinage of rupees.

Land Revenue receipts, including the portion credited to Irrigation, are expected to fall short of the estimate by £443,900, chiefly in Bombay, Madras, Punjab and the United Provinces owing to partial failure of rains.

Irrigation Direct Receipts are also less by £101,400.

(3) Army expenditure is expected to be less than the estimate by £842,000: Special Expenditure is less by £884,400, while ordinary Expenditure is more by £42,400. This is only nominal, being more than covered by increase in receipts amounting to £150,300.

Military Works Expenditure is also less by £71,200, chiefly in special expenditure connected with the reorganization of the Army.

The grant of £253,200 for Special Defences has been used only to the extent of £192,000.

Owing mainly to the inability of the Local Governments to expend their full allotments, there are savings under most of the chief administrative heads, the more important being Civil Departments other than Political, £509,900, and Civil Works £178,500.

Political Expenditure is more by £272,300, chiefly in consequence of payment of Amir's subsidy.

Famine relief expenditure is £75,200 less than the estimate. There is a saving on the provision in Madras and Bombay, but it has been partially counterbalanced by expenditure in Ajmer and the United Provinces.

(4) Special grants, aggregating £400,000, have been made to the Governments of the Central Provinces and Eastern Bengal and Assam to start their new settlements.

(5) A loan of four crores of rupees was raised in India; and India 3 per cent stock of £2,000,000 was raised in England, of which £250,000 was applied to the discharge of Great Indian Peninsula Railway Debentures. £500,000 being the residue of India Bills, temporary, fell due, and were discharged.

(6) Fresh capital was raised through Railway Companies to the extent of £1,470,100 as compared with £2,520,800 entered in the Budget.

(7) The drawings of Councils in 1905-1906 are expected to amount to £31,576,300. Of this £3,513,000 represent remittances on account of the Gold Reserve Fund, and £1,333,300 on account of the Currency Reserve invested in sterling securities and

£26,700,000 are remittances on ordinary account, as compared with £16,500,000 entered in the Budget.

(8) Out of the additional Council Bills sold during the year, silver to the value of £7,924,000 has been purchased and sent to India for coinage. Silver to the value of £400,000 has also been purchased from gold remitted from India in March last and a further quantity worth £250,000 will be purchased for the same purpose from the Currency reserve before the close of the current year.

(9) The Gold Reserve Fund on 31st March 1906 stands at £12,262,700.

III.—1906-1907.

(1) The Budget Estimates of 1906-1907 show a total revenue of £86,495,100, a total expenditure charged to revenue of £85,621,000 and a surplus of £874,100.

(2) This surplus is obtained after providing for the following measures of fiscal relief and administrative improvement:—

(*a*) Repeal of the Patwari cess in Northern India and the Central Provinces, of the Ryotwari Village Service cess in Madras, and of the Village Service cess in Coorg; cost £524,300.

(*b*) Abolition of Zamindari Dâk cess in Bengal and Eastern Bengal; cost £23,600.

(*c*) Relief of District Boards in Northern India, Central Provinces, Coorg and Burma of contributions they have hitherto paid towards District Post charges; cost, including relief of United Provinces District Boards of some small school and other charges, £38,800.

(*d*) Further grant of £166,700 for police reform.

(*e*) Additional grant of £26,700 for agricultural and veterinary improvement and of £33,300 for European and technical education.

The total cost of these measures is estimated at £813,400. Under existing conditions the surplus would therefore have been £1,687,500.

(3) Of the increase in receipts compared with current year's Budget £2,298,200 are due to Railways. There is a counterbalancing increase of £1,633,100 under Railway charges, thus affording a net additional gain of £665,100.

(4) Other important variations in revenue are increases of £331,700 under Land Revenue including portion due to Irrigation, £140,000 Salt, £163,400 Stamps, £374,200 Excise, £118,800 Post Office, £148,500 Major Irrigation Works Direct receipts, and £100,200 Customs.

(5) There are decreases of £646,600 under Opium, owing mainly to the price of Bengal opium being now taken at R1,125 per chest, and of £516,800 under Provincial Rates owing to the remission of cesses above mentioned.

(6) The total Military expenditure, including Army, Military Works, Marine and Special Defences, is £21,841,600—£390,900 less than in the current year's Budget. Including Military receipts the net outlay is less by £521,100. The allotment for Re-organisation and other special expenditure included in the above is £2,766,600 against £3,266,600 provided this year.

(7) Civil administration heads show general increase, the most important being £206,900 under Police, due to carrying out of reforms; £283,700 Political (payments to Amir); and £327,400 Famine Relief. Total Famine Relief Expenditure is £539,100.

(8) A *quasi*-permanent settlement has been made with the Central Provinces and Berar, and the settlements previously made with Bengal and Assam are now revised with reference to re-constitution of province. Generally speaking, these provinces get one-half share of divisible revenues, and Central Provinces and Eastern Bengal obtain, as above mentioned, initial grants of £200,000 each.

(9) Subject to the usual reservations, loans of £2 millions in England and of 4½ crores in India are announced. The sterling loan is required to discharge £749,900 Bombay, Baroda and Central India debentures and for advances to Indian Railway companies. The rupee loan is for capital expenditure on Railways and Irrigation.

(10) Subject to the usual reservations, provision is also made for the raising of capital through railway companies as follows:—namely, (*a*) for outlay on State Railways £1,850,000 and (*b*) for expenditure on Companys' Railways £935,500.

(11) Drawings of Council Bills are entered at £17,800,000.

IV.—Capital Expenditure.

The following table shows the capital expenditure on Railways and Irrigation Works:—

	Accounts, 1904-1905.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
	R	R	R
RAILWAYS			
Included in the Government "Capital" programme . .	10,78,29,369	12,50,00,000	15,00,00,000
Famine Protective lines . .	17,37,184	8,69,000	1,01,000
Branch lines not on firm guarantee	87,865	10,55,000	5,11,000
Railways outside the Government accounts . . .	69,22,000	80,68,000	53,95,000
Provincial and Local State lines .	93,754	97,000	73,000
TOTAL RAILWAYS .	11,66,70,172	13,50,89,000	15,60,80,000
IRRIGATION WORKS .	54,17,580	81,18,000	1,25,00,000
TOTAL RAILWAYS AND IRRIGATION WORKS, IN RUPEES . . .	12,20,87,752	14,32,07,000	16,85,80,000
Converted into sterling at R15 = £1	8,139,183	9,547,100	11,238,700

W. S. MEYER.

March 21, 1906.

APPENDIX I.

ACCOUNTS AND ESTIMATES.

Accounts	1904-1905
Revised Estimates . . .	1905-1906
Budget Estimates . . .	1906-1907

CONTENTS.

I.—General Statement of the Revenue and Expenditure charged to

	For details, *vide* Statement.	Accounts, 1904-1905.	Budget Estimate, 1905-1906.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
Revenue—					
Principal Heads of Revenue—		£	£	£	£
Land Revenue	A	18,953,997	19,468,700	19,028,700	19,764,200
Opium	"	6,021,499	5,477,700	5,490,500	4,831,100
Salt	"	5,354,768	4,260,000	4,336,700	4,400,000
Stamps	"	3,738,362	3,807,300	3,867,700	3,970,700
Excise	"	5,353,424	5,443,100	5,653,500	5,817,300
Customs	"	4,361,771	4,364,000	4,324,900	4,464,200
Other Heads	"	6,668,814	6,625,100	6,822,500	6,358,200
TOTAL PRINCIPAL HEADS	...	50,452,635	49,445,900	49,524,500	49,605,700
Interest	A	849,579	805,400	945,100	853,000
Post Office	"	1,575,980	1,608,300	1,658,700	1,727,100
Telegraph	"	897,923	909,100	913,700	938,100
Mint	"	206,410	105,500	305,300	201,900
Receipts by Civil Departments	"	1,547,333	1,508,800	1,533,900	1,533,900
Miscellaneous	"	690,126	707,200	735,000	650,700
Railways	"	24,022,465	23,856,400	24,658,200	26,154,600
Irrigation	"	3,071,036	3,055,300	2,952,500	3,250,000
Other Public Works	"	538,553	503,500	524,700	515,600
Receipts by Military Department	"	960,931	927,600	1,077,900	1,064,500
TOTAL REVENUE	...	84,812,971	83,433,000	84,829,500	86,495,100

L. E. PRITCHARD,
Deputy Comptroller General.

FORT WILLIAM,
FINANCE DEPARTMENT;
March 21, 1906.

Revenue of the Government of India, in India and in England.

	For details, *vide* Statement.	Accounts, 1904-1905.	Budget Estimate, 1905-1906.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
Expenditure—		£	£	£	£
Direct Demands on the Revenues	B	8,569,136	8,756,800	8,769,900	9,057,200
Interest	"	1,646,945	1,364,900	1,417,800	1,278,800
Post Office	"	1,519,813	1,543,500	1,558,200	1,600,900
Telegraph	"	902,268	1,034,400	1,068,200	1,155,000
Mint	"	117,877	123,300	120,700	139,300
Salaries and Expenses of Civil Departments	"	12,399,763	13,380,300	13,142,700	14,283,300
Miscellaneous Civil Charges	"	4,264,790	4,275,600	4,299,600	4,323,500
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000	1,000,000
Railway Revenue Account	"	21,917,027	22,292,200	22,632,700	23,925,300
Irrigation	"	2,786,353	2,893,400	2,908,600	2,992,900
Other Public Works	"	5,766,144	6,699,600	6,442,700	6,864,200
Army Services	"	20,175,694	20,282,300	19,440,300	19,846,700
Special Defences (1902)	"	128,295	253,200	192,000	231,500
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	81,194,105	83,899,500	82,993,400	86,698,600
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year.	End of B	608,724	2,500	572,700	30,200
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.	"	*445,924*	*1,372,800*	*492,300*	*1,107,800*
TOTAL EXPENDITURE CHARGED TO REVENUE	...	81,356,905	82,529,200	83,073,800	85,621,000
SURPLUS	...	3,456,066	903,800	1,755,700	874,100
TOTAL	...	84,812,971	83,433,000	84,829,500	86,495,100

A. F. COX,
Comptroller General.

W. S. MEYER,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, *vide* Statement.	RECEIPTS.			
		Accounts, 1904-1905.	Budget Estimate, 1905-1906.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
		£	£	£	£
Surplus	C	3,456,066	903,800	1,755,700	874,100
Railway and Irrigation Capital not charged to Revenue—					
Capital raised through Companies towards Outlay on State Railways (net)	C	963,636	2,110,700	1,488,000	1,850,000
Capital raised and deposited by Railway Companies (net)	"	1,448,684	410,100	—17,900	935,500
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	3,413,480	7,200,800	16,755,900	4,164,000
Unfunded Debt (net Incurred)	"	879,611	846,500	532,400	608,000
Deposits and Advances (net)	"	1,087,936	...	1,009,800	...
Loans and Advances by Imperial Government (net Repayments)	"	112,637	3,500	245,600	56,200
Loans and Advances by Provincial Governments (net Repayments)	"	108,716	...	...	...
Capital Account of Local Boards	"	1,468	...	1,500	1,600
Remittances (net)	"	...	328,300	1,455,700	...
Secretary of State's Bills drawn	"	23,725,162	16,500,000	26,700,000	17,800,000
TOTAL RECEIPTS	...	35,197,396	28,303,700	49,926,700	26,289,400
Opening Balance—India	...	11,869,552	10,333,352	10,749,770	13,299,970
England	...	7,294,782	10,338,282	10,262,581	8,144,581
TOTAL	...	54,361,730	48,975,334	70,939,051	47,733,951

FORT WILLIAM,
FINANCE DEPARTMENT;
March 21, 1906.

L. E. PRITCHARD,
Deputy Comptroller General.

Government of India, in India and in England.

	For details, *vide* Statement.	Disbursements. Accounts, 1904-1905.	Budget Estimate, 1905-1906.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
		£	£	£	£
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	C	361,172	833,400	541,200	833,300
Outlay on State Railways	„	5,897,023	6,862,000	8,640,500	7,997,900
Outlay of Railway Companies (net)	„	1,337,691	1,588,300	—222,200	2,032,900
Capital raised and deposited by Railway Companies—(Net payments for discharge of debentures) . .	„	...	...	...	...
Capital involved in Redemption of Railway Liabilities . .	„	...	3,427,400	12,980,900	...
TOTAL CAPITAL ACCOUNT DISBURSEMENTS .	...	7,595,886	12,711,100	21,940,400	10,864,100
Debt, Deposits, and Advances—					
Temporary Debt (net Discharged)	C	1,833,333	500,000	500,000	...
Deposits and Advances (net)	„	...	1,009,900	...	970,300
Loans and Advances by Imperial Government (net Advances)	„	...	...	...	...
Loans and Advances by Provincial Governments (net Advances)	„	...	217,200	356,300	512,900
Remittances (net)	„	470,527	...	...	58,100
Secretary of State's Bills paid	„	23,449,633	16,803,600	26,697,800	17,803,800
TOTAL DISBURSEMENTS .	...	33,349,379	31,241,800	49,494,500	30,209,200
Closing Balance—India . .	...	10,749,770	12,160,052	13,299,970	12,305,770
England .	...	10,262,581	5,573,482	8,144,581	5,218,981
TOTAL . .	...	54,361,730	48,975,334	70,939,051	47,733,951

A. F. COX,
Comptroller General.

W. S. MEYER,
Secretary to the Government of India.

A.—*Statement of the Revenue of*

HEADS OF REVENUE.	ACCOUNTS, 1904-1905. India. (Rupee Figures.) Imperial.	Provincial and Local.	Total India (converted into £ at R15=£1).	England.	TOTAL.	REVISED India. (Rupee Figures.) Imperial.	Provincial and Local.
	R	R	£	£	£	R	R
Principal Heads of Revenue—							
I.—Land Revenue	13,81,59,554	14,61,50,400	18,953,997	...	18,953,997	12,44,33,000	16,09,98,000
II.—Opium	9,03,22,491	...	6,021,499	...	6,021,499	8,23,57,000	...
III.—Salt	7,93,74,293	9,47,227	5,354,768	...	5,354,768	6,41,80,000	8,70,000
IV.—Stamps	2,50,20,524	3,10,54,912	3,738,362	...	3,738,362	2,85,24,000	2,94,92,000
V.—Excise	5,66,74,723	2,36,26,645	5,353,424	...	5,353,424	5,54,45,000	2,93,57,000
VI.—Provincial Rates	48,031	4,23,19,188	2,824,481	...	2,824,481	2,000	4,16,17,000
VII.—Customs	6,52,26,475	2,00,087	4,361,771	...	4,361,771	6,47,74,000	99,000
VIII.—Assessed Taxes	1,32,40,904	58,06,128	1,269,802	...	1,269,802	1,36,09,000	60,24,000
IX.—Forest	1,44,19,821	96,10,129	1,601,997	...	1,601,997	1,58,60,000	1,09,88,000
X.—Registration	10,78,030	40,02,315	338,690	...	338,690	7,33,000	45,77,000
XI.—Tributes from Native States	95,07,654	...	633,844	...	633,844	89,09,000	...
TOTAL	49,30,72,500	26,37,17,031	50,452,635	...	50,452,635	45,83,26,000	28,40,22,000
XII.—Interest	83,75,927	19,60,687	689,108	160,471	849,579	87,14,000	19,15,000
XIII.—Post Office	2,35,86,151	53,555	1,575,980	...	1,575,980	2,48,50,000	30,000
XIV.—Telegraph	1,34,06,813	...	893,788	4,135	897,923	1,36,00,000	...
XV.—Mint	30,95,454	...	206,364	46	206,410	45,79,000	...
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	2,91,345	35,23,039	254,292	...	254,292	4,07,000	35,94,000
XVI.—Law and Justice { Jails	3,52,389	33,28,683	245,405	...	245,405	3,54,000	35,44,000
XVII.—Police	2,28,843	46,97,050	328,393	...	328,393	2,15,000	45,68,000
XVIII.—Marine	29,71,195	21,28,796	339,999	4,000	343,999	18,00,000	23,15,000
XIX.—Education	61,725	28,53,992	194,381	...	194,381	64,000	31,11,000
XX.—Medical	6,080	12,20,598	81,779	1,105	82,884	6,000	14,96,000
XXI.—Scientific and other Minor Departments	1,68,221	12,92,208	97,362	617	97,979	1,55,000	12,63,000
TOTAL	40,79,798	1,90,44,366	1,541,611	5,722	1,547,333	30,91,000	1,98,91,000
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc	13,13,000	4,54,979	117,925	73,048	190,973	13,52,000	4,90,000
XXIII.—Stationery and Printing	4,19,119	6,57,557	71,778	..	71,778	3,99,000	6,71,000
XXIV.—Exchange	14,10,977	...	94,065	...	94,065	13,76,000	...
XXV.—Miscellaneous	9,57,689	40,03,196	330,726	2,584	333,310	10,91,000	38,76,000
TOTAL	41,01,685	51,15,732	614,494	75,632	690,126	42,18,000	50,37,000
Railways—							
XXVI.—State Railways (Gross Receipts)	34,28,78,650	6,22,955	22,900,107	230	22,900,337	35,48,35,000	6,80,000
XXVII.—Guaranteed Companies (Net Traffic Receipts)	1,61,22,2[illegible]8	...	1,074,814	...	1,074,814	1,36,90,000	...
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of Advances of Interest)	5,66,840	...	37,789	9,525	47,314	3,96,000	...
TOTAL	35,95,67,698	6,22,955	24,012,710	9,755	24,022,465	36,89,21,000	6,80,000
Irrigation—							
XXIX.—Major Works: Direct Receipts	1,94,47,520	1,04,67,451	1,994,331	...	1,994,331	1,22,21,000	1,58,43,000
Portion of Land Revenue due to Irrigation	1,33,98,743	..	893,250	...	893,250	1,36,80,000	...
XXX.—Minor Works and Navigation	11,91,068	15,60,751	183,455	...	183,455	9,75,000	15,69,000
TOTAL	3,40,37,331	1,20,28,202	3,071,036	...	3,071,036	2,68,76,000	1,74,12,000
Other Public Works—							
XXXI.—Military Works	6,81,931	...	45,462	...	45,462	7,02,000	..
XXXII.—Civil Works	2,87,877	67,15,060	466,862	26,229	493,091	3,34,000	65,68,000
TOTAL	9,69,808	67,15,060	512,324	26,229	538,553	10,36,000	65,68,000
Receipts by Military Department—							
XXXIII.—Army Effective	77,55,953	...	517,063	327,327	844,390	95,29,000	...
Non-Effective	13,46,318	..	89,755	26,786	116,541	13,74,000	...
TOTAL	91,02,271	.	606,818	354,113	960,931	1,09,03,000	...
TOTAL REVENUE	95,33,95,436	30,92,57,588	84,176,868	636,103	84,812,971	92,56,14,000	33,55,55,000

India, in India and in England.

ESTIMATE, 1905-1906.				BUDGET ESTIMATE, 1906-1907.						
Total India (converted into £ at R15=£1).	England.	TOTAL.	Increase + Decrease — of Revised, as compared with Budget Estimate, 1905-1906.	INDIA. (RUPEE FIGURES.) Imperial.	INDIA. (RUPEE FIGURES.) Provincial and Local.	Total India (converted into £ at R15=£1).	England.	TOTAL.	Increase + Decrease — of Budget, 1906-1907, as compared with Budget Estimate, 1905-1906.	Increase + Decrease — of Budget, 1906-1907, as compared with Revised Estimate 1905-1906.
£	£	£	£	R	R	£	£	£	£	£
19,028,700	...	19,028,700	—440,000	12,59,94,000	17,04,68,000	19,764,200	...	19,764,200	+295,500	+735,500
5,490,500	...	5,490,500	+12,800	7,24,66,000	...	4,831,100	...	4,831,100	—646,600	—659,400
4,336,700	...	4,336,700	+76,700	6,51,00,000	9,00,000	4,400,000	...	4,400,000	+140,000	+63,300
3,867,700	...	3,867,700	+60,400	2,91,76,000	3,03,84,000	3,970,700	...	3,970,700	+163,400	+103,000
5,653,500	...	5,653,500	+210,400	5,31,50,000	3,41,10,000	5,817,300	...	5,817,300	+374,200	+163,800
2,774,600	...	2,774,600	—3,500	3,000	3,39,17,000	2,261,300	..	2,261,300	—516,800	—513,300
4,324,900	...	4,324,900	—39,100	6,68,64,000	99,000	4,464,200	...	4,464,200	+100,200	+139,300
1,308,800	...	1,308,800	+27,900	1,24,69,000	76,79,000	1,343,200	...	1,343,200	+62,300	+34,400
1,789,900	1,300	1,791,200	+188,200	1,52,66,000	1,15,45,000	1,787,400	2,500	1,789,900	+186,900	—1,300
354,000	...	354,000	+11,300	5,35,000	47,85,000	354,700	...	354,700	+12,000	+700
593,900	...	593,900	—26,500	91,37,000	.	609,100	...	609,100	—11,300	+15,200
49,523,200	1	49,524,500	+78,600	45,01,60,000	29,38,87,000	49,603,200	2,500	49,605,700	+159,800	+81,200
708,600	236,500	945,100	+139,700	87,76,000	23,81,000	743,800	109,200	853,000	+47,600	—92,100
1,658,700	...	1,658,700	+50,400	2,59,00,000	6,000	1,727,100	...	1,727,100	+118,800	+68,400
906,600	7,100	913,700	+4,600	1,40,00,000	...	933,300	4,800	938,100	+29,000	+24,400
305,300	...	305,300	+199,800	30,29,000	...	201,900	...	201,900	+96,400	—103,400
272,700	...	272,700	+8,600	2,88,000	37,10,000	266,500	...	266,500	+2,400	—6,200
259,900	...	259,900	+14,700	3,20,000	36,00,000	261,300	...	261,300	+16,100	+1,400
318,900	...	318,900	—5,400	1,37,000	45,17,000	310,300	...	310,300	—14,000	—8,600
274,300	...	274,300	—5,900	21,45,000	23,28,000	298,200		298,200	+18,000	+23,900
211,700	...	211,700	+5,700	24,000	32,74,000	219,900	...	219,900	+13,900	+8,200
100,100	1,200	101,300	+7,100	5,000	12,12,000	81,100	1,000	82,100	—12,100	—19,200
94,500	600	95,100	+300	1,35,000	12,91,000	95,100	500	95,600	+800	+500
1,532,100	1,800	1,533,900	+25,100	30,54,000	1,99,32,000	1,532,400	1,500	1,533,900	+25,100	...
122,800	70,800	193,600	+2,400	13,68,000	5,08,000	125,100	68,300	193,400	+2,200	—200
71,300	...	71,300	+2,700	4,12,000	6,67,000	71,900	...	71,900	+3,300	+600
91,700	...	91,700	+37,000	6,00,000	...	40,000	...	40,000	—14,700	—51,700
331,200	47,200	378,400	—14,300	8,47,000	41,29,000	331,700	13,700	345,400	—47,300	—33,000
617,000	118,000	735,000	+27,800	32,27,000	53,04,000	568,700	82,000	650,700	—50,500	—84,300
23,701,000	200	23,701,200	+794,300	38,45,24,000	7,02,000	25,081,700	200	25,081,900	+2,775,000	+1,980,700
912,700	...	912,700	+12,700	62,65,000	...	417,700	.	417,700	—482,300	—495,000
26,400	17,900	44,300	—5,200	5,10,000	...	34,000	21,000	55,000	+5,500	+10,700
24,640,100	18,100	24,658,200	+801,800	39,12,99,000	7,02,000	26,133,400	21,200	26,154,000	+2,298,200	+1,496,400
1,870,900	...	1,870,900	—101,400	1,33,95,000	1,84,17,000	2,120,800	...	2,120,800	+148,500	+249,900
912,000	...	912,000	—3,900	1,42,82,000	...	952,100	...	952,100	+36,200	+40,100
169,600	...	169,600	+2,500	10,30,000	16,26,000	177,100	...	177,100	+10,000	+7,500
2,952,500	...	2,952,500	—102,800	2,87,07,000	2,00,43,000	3,250,000	...	3,250,000	+194,700	+297,500
46,800	...	46,800	+1,700	7,10,000	...	47,300	...	47,300	+2,200	+500
460,100	17,800	477,900	+19,500	3,16,000	66,09,000	461,700	6,600	468,300	+9,600	—9,600
506,900	17,800	524,700	+21,200	10,26,000	66,09,000	509,000	6,600	515,600	+12,100	—9,100
635,300	313,000	948,300	+138,800	1,00,33,000	...	668,900	273,300	942,200	+132,700	—6,100
91,600	38,000	129,600	+11,500	13,85,000	...	92,300	30,000	122,300	+4,300	—7,300
726,900	351,000	1,077,900	+150,300	1,14,18,000	...	761,200	303,300	1,064,500	+130,900	—13,400
84,077,900	751,600	84,829,500	+1,396,500	94,05,96,000	34,88,64,000	85,964,000	531,100	86,495,100	+3,062,100	+1,665,600

B.—*Statement of the Expenditure charged to the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1904-1905. India (Rupee Figures.) Imperial.	ACCOUNTS, 1904-1905. India (Rupee Figures.) Provincial and Local.	ACCOUNTS, 1904-1905. Total India (converted into £ at R15=£1).	ACCOUNTS, 1904-1905. England.	ACCOUNTS, 1904-1905. Total.	REVISED. India (Rupee Figures.) Imperial.	REVISED. India (Rupee Figures.) Provincial and Local.
	R	R	£	£	£	R	R
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	26,08,075	7,59,284	224,490	...	224,490	25,04,000	8,79,000
2.—Assignments and Compensations	78,12,524	98,57,756	1,178,019	...	1,178,019	87,58,000	91,52,000
Charges in respect of Collection, viz.:—							
3.—Land Revenue	64,62,825	4,15,79,462	3,202,819	875	3,203,694	68,77,000	4,29,12,000
4.—Opium (including cost of Production)	2,94,71,634	...	1,964,775	2,310	1,967,085	2,84,19,000	...
5.—Salt (including cost of Production)	51,50,891	11,863	344,184	918	345,102	55,30,000	15,000
6.—Stamps	1,20,912	11,14,006	82,328	38,763	121,091	2,60,000	10,07,000
7.—Excise	24,83,418	11,38,685	241,473	841	242,314	25,30,00	13,46,000
8.—Provincial Rates	...	5,49,613	36,641	...	36,641	...	5,74,000
9.—Customs	22,88,667	3,94,798	178,898	348	179,246	23,37,000	4,00,000
10.—Assessed Taxes	2,04,979	1,16,274	21,417	...	21,417	2,24,000	1,15,000
11.—Forest	79,84,821	49,83,035	864,524	4,614	869,138	86,80,000	54,95,000
12.—Registration	4,98,357	22,15,129	180,899	...	18?,89?	3,25,000	24,75,000
TOTAL	6,50,87,103	6,27,19,910	8,520,467	48,669	8,569,136	6,64,44,000	6,43,70,000
Interest—							
13.—Interest on Debt	3,53,68,100	74,85,960	2,856,937	4,423,911	7,280,848	3,36,23,000	1,00,83,000
Deduct—Amounts chargeable to Railways	*5,52,17,051*	*61,516*	*3,685,298*	*1,378,746*	*5,064,044*	*5,84,74,000*	*48,000*
" Amounts chargeable to Irrigation	*94,49,130*	*57,79,233*	*1,015,224*	...	*1,015,224*	*73,07,000*	*82,07,000*
Remainder chargeable on Ordinary Debt	−2,9?,98,981	16,45,211	−1,843,585	3,045,165	1,201,580	−3,21,58,000	17,38,000
14.—Interest on other obligations	66,53,390	27,084	445,365	...	445,365	69,16,000	22,000
TOTAL	−2,26,45,591	16,72,295	−1,398,220	3,045,165	1,646,945	−2,52,42,000	17,60,000
15.—Post Office	1,92,16,411	12,85,272	1,366,779	153,034	1,519,813	2,05,67,000	10,00,000
16.—Telegraph	1,06,42,134	...	709,476	192,792	902,268	1,11,05,000	...
17.—Mint	15,52,767	...	103,518	14,359	117,877	16,18,000	..
Salaries and Expenses of Civil Departments							
18.—General Administration	77,67,698	1,02,80,299	1,203,200	272,236	1,475,436	81,89,000	1,11,83,000
19.—Law and Justice { Courts	12,02,911	3,38,63,636	2,337,770	480	2,338,250	12,04,000	3,48,12,000
19.—Law and Justice { Jails	19,30,680	86,67,278	706,530	19	706,549	20,27,000	96,24,000
20.—Police	23,88,026	4,49,84,871	3,158,193	622	3,158,815	24,81,000	4,77,77,000
21.—Marine (including River Navigation)	44,54,207	30,92,795	503,134	292,519	795,653	40,06,000	23,13,000
22.—Education	5,14,413	2,16,04,263	1,474,578	5,064	1,479,642	5,41,000	2,33,06,000
23.—Ecclesiastical	18,09,727	...	120,649	390	121,039	18,16,000	...
24.—Medical	6,60,843	1,41,98,818	990,644	6,196	996,840	6,91,000	1,47,68,000
25.—Political	1,11,84,070	6,09,611	786,245	4,094	790,339	1,33,88,000	6,63,000
26.—Scientific and other Minor Departments	41,96,279	33,38,352	502,309	34,891	537,200	48,46,000	42,65,000
TOTAL	3,61,08,854	14,06,39,923	11,783,252	616,511	12,399,763	3,91,89,000	14,87,11,000
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	35,65,635	...	237,709	10,672	248,381	35,19,000	...
28.—Civil Furlough and Absentee Allowance	778	...	52	218,692	218,744	4,000	...
29.—Superannuation Allowance and Pensions	12,43,461	1,21,19,946	890,894	2,019,439	2,910,333	12,88,000	1,25,47,000
30.—Stationery and Printing	11,70,066	59,12,053	472,141	102,802	574,943	13,01,000	58,93,000
32.—Miscellaneous	8,34,724	28,61,325	246,403	65,986	312,389	14,46,000	28,79,000
TOTAL	68,14,664	2,08,93,324	1,847,199	2,417,591	4,264,790	75,58,000	2,13,19,000
Famine Relief and Insurance—							
33.—Famine Relief	136	31,029	2,078	..	2,078	7,92,0 00	12,55,000
34.—Construction of Protective Railways	14,56,817	...	97,121	18,691	115,812	7,40,000	...
35.—Construction of Protective Irrigation Works	32,25,200	...	215,013	...	215,013	46,43,000	...
36.—Reduction or Avoidance of Debt	1,00,06,451	...	667,097	...	667,097	73,95,000	...
TOTAL	1,46,88,604	31,029	981,309	18,691	1,000,000	1,35,70,000	12,55,000
Carried over	13,14,64,946	22,72,41,753	23,913,780	6,506,812	30,420,592	13,48,09,000	23,84,15,000

	ACCOUNTS, 1904-1905. India. Amount in Rupees.	ACCOUNTS, 1904-1905. India. Equivalent in £ at R15=£1.	ACCOUNTS, 1904-1905. England.	ACCOUNTS, 1904-1905. Total.	REVISED ESTIMATE, 1905-1906. India. Amount in Rupees.	REVISED ESTIMATE, 1905-1906. India. Equivalent in £ at R15=£1.	REVISED ESTIMATE, 1905-1906. England.	REVISED ESTIMATE, 1905-1906. Total.
†Included under the following heads:—	R	£	£	£	R	£	£	£
State Railways Interest on Debt	5,20,02,868	3,466,858	1,141,439	4,608,297	5,50,17,000	3,667,800	1,170,500	4,838,300
Ditto Interest chargeable against Companies on Advances	32,76,599	218,440	237,307	455,747	35,05,000	233,700	265,700	499,400
TOTAL	5,52,79,467	3,685,298	1,378,746	5,064,044	5,85,22,000	3,901,500	1,436,200	5,337,700

Revenues of India, in India and in England.

ESTIMATE, 1905-1906. Total India (converted into £ at R15=£1).	ESTIMATE, 1905-1906. England	ESTIMATE, 1905-1906. TOTAL.	Increase + Decrease — compared with Budget Estimate, 1905-1906.	BUDGET ESTIMATE, 1906-1907. INDIA. (RUPEE FIGURES.) Imperial.	BUDGET ESTIMATE, 1906-1907. INDIA. (RUPEE FIGURES.) Provincial and Local.	BUDGET ESTIMATE, 1906-1907. Total India (converted into £ at R15=£1).	BUDGET ESTIMATE, 1906-1907. England.	BUDGET ESTIMATE, 1906-1907. TOTAL.	Increase + Decrease — of Budget, 1906-1907, as compared with Budget Estimate, 1905-1906.	Increase + Decrease — of Budget, 1906-1907, as compared with Revised Estimate, 1905-1906.
£	£	£	£	R	R	£	£	£	£	£
225,500	...	225,500	+6,400	24,29,000	8,45,000	218,300	...	218,300	−800	−7,200
1,194,000	...	1,194,000	+3,400	85,37,000	92,33,000	1,184,700	...	1,184,700	−5,900	−9,300
3,319,300	1,900	3,321,200	−56,800	71,11,000	4,49,64,000	3,471,700	1,300	3,473,000	+95,000	+151,800
1,894,600	1,800	1,896,400	+59,000	2,80,44,000	...	1,869,600	1,700	1,871,300	+33,900	−25,100
369,700	300	370,000	−3,300	55,69,000	15,000	372,300	200	372,500	−800	+2,500
84,500	40,100	124,600	−100	2,32,000	10,23,000	83,700	124,000	207,700	+83,000	+83,100
258,400	100	258,500	−10,100	27,14,000	16,57,000	291,400	100	291,500	+22,900	+33,000
38,300	...	38,300	−800	...	6,02,000	40,100	...	40,100	+1,000	+1,800
182,400	300	182,700	−6,200	24,34,000	4,36,000	191,300	200	191,500	+2,600	+8,800
22,600	...	22,600	+100	1,85,000	1,64,000	23,200	...	23,200	+700	+600
945,000	4,400	949,400	+22,900	87,16,000	59,56,000	978,100	7,400	985,500	+59,000	+36,100
186,700	...	186,700	−1,400	2,26,000	27,43,000	197,900	...	197,900	+9,800	+11,200
8,721,000	48,900	8,769,900	+13,100	6,61,97,000	6,76,38,000	8,922,300	134,900	9,057,200	+300,400	+287,300
2,913,800	4,419,500	7,333,300	+40,900	3,52,31,000	1,04,69,000	3,046,700	4,778,100	7,824,800	+532,400	+491,500
−3,901,500	*1,436,200*	*5,337,700*	+10,600	*6,20,23,000*	*47,000*	*4,137,900*	*1,806,000*	*5,943,000*	−595,600	−606,200
1,040,300	...	*1,040,300*	+8,000	*77,46,000*	*84,42,000*	*1,079,200*	...	*1,079,200*	−30,900	−38,900
−2,028,000	2,983,300	955,300	+59,500	−3,45,37,000	19,80,000	−2,170,400	2,972,100	801,700	−94,100	−153,600
462,500	...	462,500	−6,600	71,30,000	27,000	477,100	...	477,100	+8,000	+14,600
−1,565,500	2,983,300	1,417,800	+52,900	−2,74,07,000	20,07,000	−1,693,300	2,972,100	1,278,800	−86,100	−139,000
1,437,800	120,400	1,558,200	+14,700	2,27,94,000	2,83,000	1,538,500	62,400	1,600,900	+57,400	+42,700
740,300	327,900	1,068,200	+33,800	1,19,99,000	...	799,900	355,100	1,155,000	+120,600	+80,800
107,900	12,800	120,700	−2,600	14,65,000	...	97,700	41,600	139,300	+16,000	+18,600
1,291,500	290,700	1,582,200	+81,500	80,39,000	1,11,47,000	1,279,100	276,000	1,555,100	+54,400	−27,100
2,401,100	...	2,401,100	−10,100	9,11,000	3,67,05,000	2,507,700	500	2,508,200	+97,000	+107,100
776,700	200	776,900	+20,700	18,62,000	98,96,000	783,900	100	784,000	+27,800	+7,100
3,350,500	1,100	3,351,600	−203,200	21,84,000	5,42,19,000	3,760,200	1,500	3,761,700	+206,900	+410,100
421,300	256,500	677,800	−23,800	41,99,000	25,19,000	447,900	314,000	761,900	+60,300	+84,100
1,589,800	5,600	1,595,400	−243,700	6,42,000	2,79,59,000	1,906,700	6,100	1,912,800	+73,700	+317,400
121,100	300	121,400	−4,500	18,64,000	...	124,300	400	124,700	−1,200	+3,300
1,030,600	11,500	1,042,100	−38,800	6,22,000	1,60,11,000	1,108,900	9,200	1,118,100	+37,200	+76,000
936,700	5,700	942,400	+272,300	1,36,24,000	6,48,000	951,400	2,400	953,800	+283,700	+11,400
607,400	44,400	651,800	−88,000	53,59,000	54,87,000	723,000	80,000	803,000	+63,200	+151,200
12,526,700	616,000	13,142,700	−237,600	3,93,06,000	16,45,91,000	13,593,100	690,200	14,283,300	+903,000	+1,140,600
234,600	11,100	245,700	−16,000	36,28,000	.	241,900	10,800	252,700	−9,000	+7,000
300	230,500	230,800	−19,700	6,000	..	400	243,000	243,400	−7,100	+12,600
922,300	2,019,400	2,941,700	+100	11,66,000	1,33,35,000	966,700	2,021,500	2,988,200	+46,600	+46,500
479,600	90,700	570,300	+3,500	14,17,000	62,06,000	508,200	87,500	595,700	+28,900	+25,400
288,300	22,800	311,100	+56,100	8,18,000	26,24,000	229,500	14,000	243,500	−11,500	−67,600
1,925,100	2,374,500	4,299,600	+24,000	70,35,000	2,21,65,000	1,946,700	2,376,800	4,323,500	+47,900	+23,900
136,500	...	136,500	−75,200	13,50,000	67,36,000	539,100	...	539,100	+327,400	+402,600
49,300	8,600	57,900	+22,800	1,01,000	...	6,700	..	6,700	−28,400	−51,200
309,500	3,100	312,600	−67,400	65,14,000	.	434,300	6,700	441,000	+61,000	+128,400
493,000	...	493,000	+119,800	1,99,000	..	13,200	...	13,200	−360,000	−479,800
988,300	11,700	1,000,000	...	81,64,000	67,36,000	993,300	6,700	1,000,000	...	...
24,881,600	6,495,500	31,377,100	−101,700	12,95,53,000	2[illegible],34,20,000	26,198,200	6,639,800	32,838,000	+1,359,200	+1,460,900

BUDGET ESTIMATE, 1906-1907. INDIA. Amount in Rupees.	BUDGET ESTIMATE, 1906-1907. INDIA. Equivalent in £ at R15=£1.	England.	TOTAL.
R	£	£	£
5,84,24,000	3,894,900	1,535,600	5,430,500
36,45,000	243,000	270,400	513,400
6,20,69,000	4,137,900	1,806,000	5,943,000

B.—*Statement of the Expenditure charged to the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1904-1905.					REVISED	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at R15=£1).	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	R	R	£	£	£	R	R
Brought forward	13,14,64,946	22,72,41,753	23,913,780	6,506,812	30,420,592	13,48,09,000	23,84,15,000
Railway Revenue Account—							
38.—State Railways: Working Expenses	16,90,58,527	3,73,033	11,295,437	.	11,295,437	17,40,36,000	4,18,000
Interest on Debt	5,20,02 868	...	3,466,858	1,141,439	4,608,297	5,50,17,000	...
Annuities in purchase of Railways	...	...	...	3,009,333	3,009,333	...	...
Interest chargeable against Companies on Advances	32,15,083	61,516	218,440	237,307	455,747	34,57,000	48,000
Interest on Capital deposited by Companies	3,81,736	68,519	30,017	1,235,972	1,265,989	3,74,000	69,000
39.—Guaranteed Companies: Surplus Profits, Land, and Supervision	18,01,760	...	120,117	..	120,117	29,82,000	...
Interest	2,77,131	...	18,476	1,045,143	1,063,619	40,000	...
40.—Subsidized Companies: Land, etc.	7,49,583	3,965	50,237	...	50,237	7,17,000	1,00,000
41.—Miscellaneous Railway Expenditure	6,38,164	85,605	48,251	...	48,251	5,58,000	46,000
TOTAL	22,81,24,852	5,92,638	15,247,833	6,669,194	21,917,027	23,71,81,000	6,81,000
Irrigation—							
42.—Major Works: Working Expenses	90,73,504	40,55,708	875,281	...	875,281	65,49,000	69,34,000
Interest on Debt	94,49,130	57,79,233	1,015,224	...	1,015,224	73,07,000	82,97,000
43.—Minor Works and Navigation	44,78,165	89,29,582	893,850	1,998	895,848	30,28,000	1,15,12,000
TOTAL	2,30,00,799	1,87,64,523	2,784,355	1,998	2,786,353	1,68,84,000	2,67,43,000
Other Public Works—							
44.—Military Works	1,39,79,372	..	931,958	49,641	981,599	1,54,91,000	...
45.—Civil Works	1,04,43,283	6,01,22,917	4,704,413	73,882	4,778,295	1,08,62,000	6,84,13,000
45 A.—Construction of Railways charged to Provincial or Local Revenues	...	93,754	6,250	...	6,250	...	97,000
TOTAL	2,44,22,655	6,02,16,671	5,642,621	123,523	5,766,144	2,63,53,000	6,85,10,000
Army Services—							
46.—Army: Effective	20,15,07,143	...	13,433,809	3,632,491	17,066,300	20,14,59,000	...
Non-Effective	1,00,80,632	...	672,042	2,437,352	3,109,394	1,03,01,000	...
TOTAL	21,15,87,775	..	14,105,851	6,069,843	20,175,694	21,17,60,000	...
Special Defence Works—							
47.—Special Defences (1902)	5 38,613	...	35,908	92,387	128,295	12,14,000	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	61,91,39,640	30,68,15,585	61,730,348	19,463,757	81,194,105	62,82,01,000	33,43,49,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	91 30,866	608,724	..	162,800	..	85,91,000
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*66,88,863*	*445,924*			...	*73,85,000*
Total Expenditure charged to Revenue	61,91,39,640	30,92,57,588	61,893,148	19,463,757	81,356,905	62,82,01,000	33,55,55,000

	ACCOUNTS, 1904-1905.			
	INDIA.			
	Amount in Rupees.	Equivalent in £ at R15=£1.	England.	Total.
	R	£	£	£
Capital Expenditure not charged to Revenue—				
48.—State Railways	6,60,28,941	4,401,930	1,495,093	5,897,023
49.—Irrigation Works	53,08,699	353,913	7,259	361,172
TOTAL	7,13,37,640	4,755,843	1,502,352	6,258,195
51.—Redemption of Liabilities	...	...	...	...

Revenues of India, in India and in England—continued.

STIMATE, 1905-1906.			Increase + Decrease — of Revised, as compared with Budget Estimate, 1905-1906.	BUDGET ESTIMATE, 1906-1907.					Increase + Decrease — of Budget, 1906-1907, as compared with Budget Estimate, 1905-1906.	Increase + Decrease — of Budget, 1906-1907, as compared with Revised Estimate, 1905-1906.
Total India (converted into £ at R15=£1).	England.	TOTAL.		India. (Rupee Figures.) Imperial.	India. (Rupee Figures.) Provincial and Local.	Total India (converted into £ at R15=£1).	England.	TOTAL.		
£	£	£	£	R	R	£	£	£	£	£
4,881,600	6,495,500	31,377,100	—101,700	12,95,53,000	26,34,20,000	26,198,200	6,639,800	32,838,000	+1,359,200	+1,460,900
1,630,300	...	11,630,300	+393,400	19,12,94,000	4,66,000	12,784,000	...	12,784,000	+1,547,100	+1,153,700
3,667,800	1,170,500	4,838,300	+3,700	5,84,24,000	...	3,894,900	1,535,600	5,430,500	+595,900	+592,200
...	3,013,800	3,013,800	+600	..	...	...	3,018,200	3,018,200	+5,000	+4,400
233,700	265,700	499,400	−14,300	35,98,000	47,000	243,000	270,400	513,400	−300	+14,000
29,500	1,286,500	1,316,000	−26,300	7,55,000	70,000	55,000	1,414,100	1,469,100	+126,800	+153,100
198,800	...	198,800	+30,000	34,000	...	2,300	...	2,300	−166,500	−196,500
2,700	1,038,600	1,041,300	−3,200	4,000	...	300	584,800	585,100	−459,400	−456,200
54,500	...	54,500	−21,500	10,00,000	1,50,000	76,700	...	76,700	+700	+22,200
40,300	...	40,300	−21,900	6,79,000	11,000	46,000	...	46,000	−16,200	+5,700
5,857,600	6,775,100	22,632,700	+340,500	25,57,88,000	7,44,000	17,102,200	6,823,100	23,925,300	+1,633,100	+1,292,600
898,900	...	898,900	+44,800	67,03,000	68,14,000	901,100	...	901,100	+47,000	+2,200
1,040,300	..	1,040,300	−8,000	77,46,000	84,42,000	1,079,200	...	1,079,200	+30,900	+38,900
969,400	...	969,400	−21,600	42,74,000	1,09,15,000	1,012,600	...	1,012,600	+21,600	+43,200
2,908,600	...	2,908,600	+15,200	1,87,23,000	2,61,71,000	2,992,900	...	2,992,900	+99,500	+84,300
1,032,800	45,100	1,077,900	−71,200	1,70,85,000	...	1,139,000	30,400	1,160,400	+20,300	+91,500
5,285,000	73,400	5,358,400	−178,500	96,74,000	7,46,20,000	5,619,000	70,300	5,689,900	+153,000	+331,500
6,400	...	6,400	−7,200	..	73,000	4,900	...	4,900	−8,700	−1,500
6,324,200	118,500	6,442,700	−256,900	2,67,59,000	7,46,93,000	6,763,500	100,700	6,864,200	+164,600	+421,500
13,430,400	2,938,300	16,368,700	−829,300	20,34,67,000	...	13,564,400	3,199,300	16,763,700	−434,300	+395,000
686,700	2,384,900	3,071,600	−12,700	1,01,92,000	..	679,500	2,403,500	3,083,000	−1,300	+11,400
14,117,100	5,323,200	19,440,300	−842,000	21,36,59,000	...	14,243,900	5,602,800	19,846,700	−435,600	+406,400
80,900	111,100	192,000	−61,200	20,33,000	...	135,500	96,000	231,500	−21,700	+39,500
64,170,000	18,823,400	82,993,400	−906,100	64,65,15,000	36,50,28,000	67,436,200	19,262,400	86,698,600	+2,799,100	+3,705,200
572,700 *492,300*	...	80,400	+1,450,700	... ...	4,53,000 *1,66,17,000*	30,200 *1,107,800*	...	*1,077,600*	+292,700	−1,158,000
64,250,400	18,823,400	83,073,800	+544,600	64,65,15,000	31,88,64,000	66,358,600	19,262,400	85,621,000	+3,091,800	+2,547,200

REVISED ESTIMATE, 1905-1906.				BUDGET ESTIMATE, 1906-1907.			
India. Amount in Rupees.	India. Equivalent in £ at R15=£1.	England.	Total.	India. Amount in Rupees.	India. Equivalent in £ at R15=£1.	England.	Total.
R	£	£	£	R	£	£	£
9,86,72,000	6,578,100	2,062,400	8,640,500	6,68,09,000	4,453,900	3,544,000	7,997,900
77,21,000	514,700	26,500	541,200	1,18,10,000	787,300	46,000	833,300
10,63,93,000	7,092,800	2,088,900	9,181,700	7,86,19,000	5,241,200	3,590,000	8,831,200
...	...	12,980,900	12,980,900	...	...	...	...

C.—*Statement of Receipts and Disbursements of the*

	Accounts, 1904-1905.			Revised Estimate, 1905-1906.			Budget Estimate, 1906-1907.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A)	84,176,868	636,103	84,812,971	84,077,900	751,600	84,829,500	85,964,000	531,100	86,495,100
Excess of Revenue over Expenditure charged to Revenue			3,456,066	...		1,755,700	...	...	874,100
Railway and Irrigation Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways (net)	963,636	...	963,636	1,488,000	..	1,488,000	1,850,000	...	1,850,000
OUTLAY OF RAILWAY COMPANIES—									
Repayments	940,297	13,218	953,515	835,400	2,700	838,100	809,200	1,800	811,600
NET			0			222,200			0
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
On account of Subscribed Capital	8,649	1,501,250	1,509,899	69,200	1,149,600	1,218,800	35,500	3,618,300	3,653,800
NET			1,448,684			0			935,500
Permanent Debt Incurred									
Sterling Debt—									
India Stock	...	2,500,000		...	2,000,000		...	2,000,000	
B. B. C. I. Debentures	...	...		..	12,480,400		...	...	
Rupee Debt—									
Rupee Loan	2,000,000	..		2,666,700	...		3,000,000	...	
TOTAL	2,000,000	2,500,000	4,500,000	2,666,700	14,480,400	17,147,100	3,000,000	2,000,000	5,000,000
NET			3,413,480			16,755,900			4,164,000
Temporary Debt Incurred—									
Temporary Loans	...	500,000	500,000	466,700	...	466,700	...	...	...
NET			0			0			0
Unfunded Debt—									
Deposits of Service Funds	99,221	...		99,500	...		100,000	...	
Savings Bank Deposits	4,025,775	...		4,050,300	...		4,108,400	...	
TOTAL	4,124,996	...	4,124,996	4,149,800	...	4,149,800	4,208,400	...	4,208,400
NET			879,611			532,400			608,000
Deposits and Advances—									
Balances of Provincial Allotments	608,724	...		572,700	...		30,200	...	
Appropriation for Reduction or Avoidance of Debt	667,097	...		493,000	...		13,200	...	
Excluded Local Funds	813,161	...		759,000	...		746,400	...	
Railway Funds	66,981	...		52,800	...		20,000	...	
Deposits of Sinking Funds	10,280	...		10,600	...		11,200	...	
Gold Reserve Fund	1,700,380	(a)2,000,112		3,488,700	(b)6,488,400		...	3,324,200	
Currency Reserve: Council Bills appropriated	...	...		...	1,333,300		...	...	
Currency Reserve: Bonds drawn	...	...		...	...		...	31,700	
Currency Reserve: gold transferred	...	...		1,045,000	...		...	1,045,000	
Departmental and Judicial Deposits	18,846,014	...		19,351,100	...		19,425,400	...	
Advances	8,815,075	15,954		4,214,600	16,500		3,698,000	11,500	
Suspense Accounts	137,258	...		66,800	...		28,800	...	
Exchange on Remittance Accounts, net	10,294	...		9,500	...		...	...	
Miscellaneous	14,855	...		...	...		3,800	...	
TOTAL	31,780,719	2,016,066	33,796,785	30,064,700	7,838,200	37,902,900	23,983,000	4,412,400	28,395,400
NET			1,087,936			1,009,800			
Carried over	123,995,165	7,166,637		123,818,400	24,222,500		119,850,100	10,563,600	

(a) Includes £700,396 remitted from India by means of Council Bills.
(b) Ditto £3,543,000 Ditto Ditto.

Government of India, in India and in England.

	Accounts, 1904-1905.			Revised Estimate, 1905-1906.			Budget Estimate, 1906-1907.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Statement B)	61,730,348	19,463,757	81,194,105	64,170,000	18,823,400	82,993,400	67,436,200	19,262,400	86,698,600
Add—Provincial Surpluses transferred to "Deposits"	608,724	...	608,724	572,700	...	572,700	30,200	...	30,200
Deduct—Provincial Deficits charged to "Deposits"	*445,924*	...	*445,924*	*492,300*	...	*492,300*	*1,107,800*	...	*1,107,800*
Total	61,893,148	19,463,757	81,356,905	64,250,400	18,823,400	83,073,800	66,358,600	19,262,400	85,621,000
Excess of Expenditure charged to Revenue, over Revenue—			0			0			0
Railway and Irrigation Capital not charged to Revenue—									
Outlay on Irrigation Works	353,913	7,259	361,172	514,700	26,500	541,200	787,300	46,000	833,300
Outlay on State Railways	4,401,930	1,495,093	5,897,023	6,578,100	2,062,400	8,640,500	4,453,900	3,544,000	7,997,900
Capital charge involved in redemption of Liabilities	...	...	...	...	12,980,900	12,980,900	...	...	...
Outlay of Railway Companies—									
Payments for Capital outlay	1,221,361	1,069,845	2,291,206	−626,000	1,241,900	615,900	671,200	2,172,700	2,843,900
Net			1,337,691			0			2,032,900
Raised and deposited by Railway Companies—									
Payments for discharge of Debentures	...	61,215	61,215	...	1,236,700	1,236,700	...	2,718,300	2,718,300
Net			0			17,900			0
Permanent Debt Discharged—									
Sterling Debt—									
India 5 p. c. Stock	...	100		...	...		...	...	
India 4 p. c. Stock	...	...		...	100		...	...	
G. I. P. Railway Debentures		1,002,100		...	250,000		...	...	
B. B. C. I. Railway Debentures		...		...	...		...	749,900	
Rupee Debt—									
4½ p. c. Loans	33	...		300	...		700	...	
4 p. c. Loans	83,274	...		82,700	...		84,000	...	
3½ p. c Loans	1,013	...		1,300	...		1,300	...	
Stock Notes		...		100	...		100	...	
Provincial Debentures	...	...		56,700	...		...	...	
Total	84,320	1,002,200	1,086,520	141,100	250,100	391,200	86,100	749,900	836,000
Net			0			0			0
Temporary Debt Discharged—									
Temporary Loans	333,333	2,000,000	2,333,333	466,700	500,000	966,700	...	...	...
Net			1,833,333			500,000			0
Unfunded Debt—									
Special Loans	672	...		500	...		500	...	
Deposits of Service Funds	81,920	...		84,300	...		84,100	...	
Savings Bank Deposits	3,162,793	...		3,532,600	...		3,515,800		
Total	3,245,385	...	3,245,385	3,617,400	..	3,617,400	3,600,400	...	3,600,400
Net			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	445,924	...		492,300	...		1,107,800	...	
Excluded Local Funds	799,512	...		741,100	...		711,300	...	
Railway Funds	61,068	...		77,060	...		24,600	...	
Gold Reserve Fund	1,805,538	2,000,112		3,641,200	6,488,400		...	3,324,200	
Currency Reserve: sums invested	...	...		...	1,333,300		...	31,700	
Do. gold transferred	...	...		...	1,045,000		1,045,000	...	
Departmental and Judicial Deposits	18,583,072	...		19,247,300	...		19,380,100	...	
Advances	8,808,307	118,775		3,777,900	6,000		3,724,200	1,500	
Suspense Accounts	71,406	...		41,400	...		15,300	...	
Miscellaneous	15,027	108		2,200	...		...	...	
Total	30,589,854	2,118,995	32,708,849	28,020,400	8,872,700	36,893,100	26,008,300	3,357,400	29,365,700
Net			0			0			970,300
Carried over	102,123,244	27,218,364		102,962,800	45,994,600		101,965,800	31,850,700	

C.—*Statement of Receipts and Disbursements of the*

	Accounts, 1904-1905.			Revised Estimate, 1905-1906.			Budget Estimate, 1906-1907.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward .	123,995,165	7,166,637		123,818,400	24,222,500		110,850,100	10,563,600	
Loans and Advances by Imperial Government .	323,481	...	323,481	447,300	...	447,300	275,900	..	275,900
Net			**112,637**			**245,600**			**56,200**
Loans and Advances by Provincial Governments	520,020	...	520,020	439,300	...	439,300	474,000	...	4,74,000
Net .			**108,716**			**0**			**0**
Capital of Local Boards	1,468	...	1,468	28,200	...	28,200	88,300	...	88,300
Net .			**1,468**			**1,500**			**1,600**
Remittances –									
Inland Money Orders .	22,615,846	...		23,533,300	...		24,200,000	...	
Other Local Remittances	...	...		300,800	...		351,300	...	
Other Departmental Accounts . .	508,182	...		969,500	...		241,000	...	
Net Receipts by Civil Treasuries from—									
Post Office . .	920,401	...		619,500	...		624,700	.	
Guaranteed Railways	1,414,100	...		1,203,500	...		712,000	...	
Public Works . .	3,653,677	...		3,091,000	...		3,907,800	...	
Net Receipts from Civil Treasuries by—									
Telegraph . .	76,980	...		109,700			119,500	.	
Marine . . .	272,374	...		205,800			206,600	...	
Military . . .	13,301,965	...		13,242,100			13,193,900	...	
Remittance Account between England and India –									
Gold remitted from India . .	9,738	4,090,388		...	400,300		..	..	
Purchase of silver .	4,141,068	...		8,735,300	..		1,000,000	...	
Railway transactions .	2,624,257	1,781,056		1,832,000	1,401,700		2,209,500	1,853,500	
Other " .	1,300,771	1,016,485		5,108,300	1,839,300		3,031,200	2,089,500	
Total	50,905,359	6,887,929	57,793,288	59,070,800	3,731,300	62,802,100	49,797,500	3,943,000	53,740,500
Net .			**0**			**1,455,700**			**0**
Secretary of State's Bills drawn . . .	..	(*a*) 23,725,162	23,725,162	...	(*b*) 26,700,000	26,700,000	...	17,800,000	17,800,000
Total Receipts .	175,745,493	37,779,728		183,804,000	54,653,800		170,485,800	32,306,600	
Opening Balance	11,869,552	7,294,782		10,749,770	10,262,581		13,299,970	8,144,581	
Grand Total .	187,615,045	45,074,510		194,553,770	64,916,381		183,785,770	40,451,181	

(*a*) In addition to £700,396 for remittance of the Gold Reserve Fund.
(*b*) In addition to £3,543,000 ditto ditto ditto. and £1,333,300 on account of Currency Investment.

L. E. PRITCHARD,
Deputy Comptroller General.

Fort William,
Finance Department;
March 21, 1906.

Government of India, in India and in England—continued.

	Accounts, 1904-1905.			Revised Estimate, 1905-1906.			Budget Estimate, 1906-1907.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	102,123,244	27,218,364		102,962,800	45,994,600		101,965,800	31,850,700	
Loans and Advances by Imperial Government	210,844	...	210,844	201,700	...	201,700	219,700	...	219,700
Net			0			0			0
Loans and Advances by Provincial Governments	411,304	...	411,304	795,600	...	795,600	986,900	...	986,900
Net			0			356,300			512,900
Capital Account of Local Boards	...	..	...	26,700	...	26,700	86,700	...	86,700
			0			0			0
Remittances—									
Inland Money Orders	22,592,446	...		23,533,300	...		24,200,000	...	
Other Local Remittances	63,277	...		359,400	...		351,300	...	
Other Departmental Accounts	511,800	...		969,500	...		241,000	...	
Net payments into Civil Treasuries by—									
Post Office	920,317	...		610,500	...		624,700	...	
Guaranteed Railways	1,414,100	...		1,263,500	...		712,000	...	
Public Works	3,577,647	...		2,465,500	...		3,907,800	..	
Net Issues from Civil Treasuries to—									
Telegraph	74,142	...		109,700	...		119,500	...	
Marine	271,080	...		205,800	...		206,600	...	
Military	13,301,965	...		13,242,100	...		13,193,900	...	
Remittance Account between England and India—									
Gold remitted from India	4,500,001	...		...	...		...	...	
Purchase of Silver	...	4,540,378		...	8,574,000		..	750,000	
Railway transactions	1,763,637	2,641,676		1,491,700	1,832,000		1,853,500	2,209,500	
Other "	1,678,938	411,511		6,509,200	371,200		5,006,800	422,000	
Total	50,670,250	7,593,565	58,263,815	50,569,200	10,777,200	61,346,400	50,417,100	3,381,500	53,798,600
Net			470,527			0			58,100
Secretary of State's Bills paid	(a) 23,449,633	...	23,449,633	(b) 26,697,800	...	26,697,800	17,803,800	...	17,803,800
Total Disbursements	176,865,275	34,811,929		181,253,800	56,771,800		171,480,000	35,232,200	
Closing Balance	10,749,770	10,262,581		13,299,970	8,144,581		12,305,770	5,218,981	
GRAND TOTAL	187,615,045	45,074,510		194,553,770	64,916,381		183,785,770	40,451,181	

(*a*) In addition to £700,396 for payment from the Gold Reserve Fund.
(*b*) In addition to £3,543,000 for payment from the Gold Reserve Fund and to £1,333,300 for payment from the Currency Reserve.

A. F. COX,
Comptroller General.

W. S. MEYER,
Secretary to the Government of India.

).—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.	Equivalent in £ at R15 = £1.
	R	R	R	R	R	R	R	R	R	R	R	R	£
counts, 1904-1905.													
ance at end of 1903-1904	1,63,422	18,24,521	10,00,322	99,46,279	31,67,627	1,67,75,446	1,00,78,268	50,69,817	1,42,507	1,43 54,113	66,76,646	6,91,98,968	4,613,264
ded in 1904-1905	...	...	91,704	...	...	...	...	50,54,891	...	..	39,84,271	91,30,866	608,724
ent in 1904-1905	14,981	7,02,146	...	15,70,179	1,46,185	11,92,604	7,92,486	...	5,919	22,64,363	...	66,88,863	445,924
ance at end of 1904-1905	1,48,441	11,22,375	10,92,026	83,76,100	30,21,442	1,55,82,842	92,85,782	1,01,24,708	1,36,588	1,20,89,750	1,06,60,917	7,16,40,971	4,776,064
vised Estimate, 1905-1906.													
ance at end of 1904-1905 (by Accounts)	1,48,441	11,22,375	10,92,026	83,76,100	30,21,442	1,55,82,842	92,85,782	1,01,24,708	1,36,588	1,20,89,750	1,06,60,917	7,16,40,971	4,776,064
ded in 1905-1906	...	33,63,000	87,000	...	35,81,000	8,95,000	...	...	25,000	6,40,000	...	85,91,000	572,700
nt in 1905-1906	26,000	.	..	17,85,000	45,000	...	34,22,000	20,81,000	...	...	26,000	73,85,000	492,300
ance at end of 1905-1906	1,22,441	44,85,375	11,79,026	65,91,100	(a) 65,57,442	1,64,77,842	58,63,782	80,43,708	1,61,588	1,27,29,750	1,06,34,917	7,28,46,971	4,856,464
udget Estimate, 1906-1907.													
ance at end of 1905-1906 (by Revised Estimate)	1,22,441	56,64,401		65,91,100	65,57,442	1,64,77,842	58,63,782	80,43 708	1,61 588	1,27,29,750	1,06,34,917	7,28,46,971	4,856 464
ded in 1906-1907	...	4,53,000		...	...	..	...	...	..	...	...	4,53 000	30,200
nt in 1906-1907	16,000	...		20,99,000	20,72,000	28,68,000	28,52,000	19 26,000	19,000	7,26,000	40,39,000	1,66,17,000	1,107,800
ance at end of 1906-1907	1,06,441	61,17,401		44,92,100	(a) 44,85 442	1,3[illegible],842	30,11,782	61,17,708	1,42 588	1,20,03,750	65,95 917	5,66,82,971	3,778,864

(a) Excludes balance of Local Funds of Eastern Bengal on 15th October 1905.

L. E. PRITCHARD,
Deputy Comptroller General.

A. F. COX,
Comptroller General.

W. S. MEYER,
Secretary to the Government of India.

FORT WILLIAM,
[F]ANCE DEPARTMENT;
March 21, 1906.

E.—*Abstract Statement of the Receipts and Disbursements of the Government of India, in India and in England.*

REVENUE AND EXPENDITURE.	Accounts, 1904-1905.					Revised Estimate, 1905-1906.		Budget Estimate, 1906-1907.	
	Revenue.	Expenditure. Refunds and Assignments.	Expenditure. Cost of Collection and Production.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
	£	£	£	£	£	£	£	£	£
Revenue Heads.									
Principal Heads of Revenue. Land Revenue (excluding that due to Irrigation)	18,953,997	727,596	3,203,694	15,022,707		14,966,400		15,554,700	
Opium	6,021,499	3,415	1,967,085	4,050,999		3,590,600		2,956,300	
Salt	5,354,768	261,302	345,102	4,748,364		3,701,900		3,764,400	
Stamps	3,738,362	41,260	121,091	3,576,011		3,696,200		3,720,600	
Excise	5,353,424	47,226	242,314	5,063,884		5,343,500		5,474,500	
Provincial Rates	2,824,481	4,123	36,641	2,783,717		2,731,400		2,217,300	
Customs	4,361,771	94,739	179,246	4,087,786		4,052,200		4,178,700	
Assessed Taxes	1,269,802	6,704	21,417	1,241,681		1,277,800		1,312,500	
Forest	1,601,997	2,835	869,138	730,024		838,800		801,500	
Registration	338,690	769	180,899	157,022		166,400		155,900	
Tributes	633,844	212,540	...	421,304		389,400		412,100	
Total	50,452,635	1,402,509	7,166,627	41,883,499		40,754,600		40,548,500	
Total deduction from Revenue		8,569,136							
Expenditure Heads.									
Debt Services. Interest	849,579	1,646,945			797,366		472,700		425,800
Commercial Services. Post Office	1,575,980	1,519,813		56,167		100,500		126,200	
Telegraph	897,923	902,268			4,345		154,500		216,900
Railways	24,022,465	21,917,027		2,105,438		2,025,500		2,229,300	
Irrigation	3,071,036	2,786,353		284,683		43,900		257,100	
Other Public Works. Military	45,462	981,599			936,137		1,031,100		1,122,100
Civil	493,091	4,784,545			4,291,454		4,886,900		5,226,500
Mint. Mint	206,410	117,877		88,533		184,600		62,600	
Civil Departments. Civil Departments	1,547,333	12,399,763			10,852,430		11,608,800		12,749,400
Miscellaneous Civil Services. Superannuation	190,973	2,910,333			2,719,360		2,748,100		2,794,800
Exchange	94,065			94,065		91,700		40,000	
Miscellaneous	333,310	312,389		20,921		67,300		101,900	
Other heads	71,778	1,042,068			970,290		975,500		1,019,900
Famine Relief and Insurance. Famine Relief									
Other heads		2,078			2,078		136,500		539,100
		997,922			997,922		863,500		460,900
Army Services. Effective	844,390	17,066,300			16,221,910		15,420,400		15,821,500
Non-effective	116,541	3,109,394			2,992,853		2,942,000		2,960,700
Special Defences (1902)	...	128,295			128,295		192,000		231,500
									203,500
Total	84,812,971	81,194,105		3,618,866		1,836,100			
Provincial Adjustment. Surplus		162,800			162,800		80,400		
Deficit								1,077,600	
Total	84,812,971	81,356,905		3,456,066		1,755,700		874,100	
Surplus				3,456,066		1,755,700		874,100	
Capital Account. Railway and Irrigation Capital not charged to Revenue:—									
Capital raised through Companies towards outlay on State Railways (net)				963,636		1,488,000		1,850,000	
Capital raised and deposited by Railway Companies (net)				1,448,684		−17,900		935,500	
Outlay on Irrigation Works					361,172		541,200		833,300
Outlay on State Railways					5,897,023		8,640,500		7,997,900
Outlay of Railway Companies (net)					1,337,691		−222,200		2,032,900
Capital involved in Redemption of Railway Liabilities							12,980,900		
Debt, Deposits Advances, and Remittances. Permanent Debt (net)				3,413,480		16,755,900		4,164,000	
Temporary Debt (net)					1,833,333		500,000		
Unfunded Debt (net)				879,611		532,400		608,000	
Loans and Advances by Imperial Government (net)				112,637		245,600		56,200	
Loans and Advances by Provincial Governments (net)				108,716			356,300		512,900
Capital Account of Local Boards (net)				1,468		1,500		1,600	
Deposits and Advances (net)				1,087,936		1,009,800			970,300
Remittances (net)					470,527	1,455,700			58,100
Secretary of State's Bills drawn (net)				23,725,162		26,700,000		17,800,000	
Secretary of State's Bills paid (net)					23,449,633		26,697,800		17,803,800
				35,197,396	33,349,379	49,926,700	49,494,500	26,289,400	30,209,200
Cash Balance. Opening Balance (net)				19,164,334		21,012,351		21,444,551	
Closing Balance (net)					21,012,351		21,444,551		17,524,751
Total				54,361,730	54,361,730	70,939,051	70,939,051	47,733,951	47,733,951

Note: For the Expenditure Heads, the Expenditure figure is printed across both Expenditure columns.

L. E. PRITCHARD,
Deputy Comptroller General.

A. F. COX,
Comptroller General.

W S. MEYER,
Secretary to the Government of India.

FORT WILLIAM,
FINANCE DEPARTMENT;
March 21, 1906.

APPENDIX II.

Memorandum by the Hon'ble Major-General C. H. Scott, C.B., R.A., on Army, Military Works, Special Defences, and Marine Expenditure for the years 1905-1906 and 1906-1907.

The estimates with which the Military and Marine Department of the Government of India is concerned are :—

I.—The Indian Army Estimates.
II.—The Home (India) Army Estimates.
III.—The Military Works Estimates.
IV.—Special Defences.
V.—The Marine Estimates.

I will deal with them in this order.

2. Taking the Indian and the Home (India) Army Estimates together the net expenditure in 1906-1907 will, it is estimated, be less than that provided in the Budget of 1905-1906 by £572,600.

3. Before dealing with the estimates in detail I will refer to the measures carried out or in progress, during the present year for improving the efficiency of the army and also to those which we propose to continue or institute during the ensuing year.

Budget, 1905-1906.

Army Reorganisation.

4. As mentioned in Sir Edmond Elles' Budget Memorandum of the 22nd March 1905, the sum of 331 lakhs—£2,206,666—[including 50 lakhs (£333,333) on account of lapses in the Home and Indian Estimates of 1904-05] was provided in this year's Army Estimates towards carrying out the scheme for the reorganization of the Army in India framed by His Excellency the Commander-in-Chief. Of this sum, 144 lakhs (£960,000) were allotted for the rearmament of horse and field artillery. Among other important measures introduced, the following may be mentioned :—

Increase to the reserves of artillery ammunition and small arms ammunition;
Increase to the reserve of rifles;
Increase of ammunition columns due to the extra ammunition required in the field;
Provision of mobilization equipment for the increased field army;
Reorganization of the Supply and Transport Corps;
Provision of additional army transport carts;
Addition of 90 officers to the Indian Army;
Creation of the appointment of Inspector General of Ordnance Factories;
Formation of an additional railway company of sappers and miners;
Purchase of horses for Q. F. batteries;
Provision of local stores for field hospitals and of additional maps for the field army;
Erection of machinery in connection with the expansion of Ordnance Factories;
Acquisition of land for the extension of cantonments and buildings in connection with the redistribution of the army.

Additional Factory.

The manufacturing capacity of the Alipore and Madras factories being insufficient to meet the large demands for made up clothing for troops, and any extension of these factories at a reasonable cost not being practicable, it has been decided to start a factory at Fatehgarh where labour is cheap and the buildings of the late gun carriage factory are available for the purpose. The measure is at present on an experimental basis in order to test local conditions.

eneral
quirements.

The introduction of the double company organization into the 42nd Deoli, 43rd Erinpura and 44th Merwara Infantry, which involves an extra expenditure of R7,380 (£492) annually, was sanctioned by the Secretary of State in 1905.

Owing to the number of troops now located in Northern India, and the distance of Bombay from the Punjab, it was desirable to adopt Karachi as a port for the embarkation and disembarkation of troops between India and England. Other military considerations also rendered the establishment of trooping at Karachi desirable.

The measure has been sanctioned by the Secretary of State. It will involve an initial expenditure of R20,108 (£1,340) and an annual saving of recurring expenditure of R37,684 (£2,512).

In 1903 sanction was accorded tentatively to the supply of regimental necessaries to British troops in India by the Army Clothing Department, instead of under regimental arrangements. This change of system which has been found to conduce to greater rapidity and convenience of supply has now been permanently adopted.

A new system of clothing the native army was introduced on 1st April 1905, when the following measures were approved :—

(a) increase of kit money on enrolment from R30 to R40;
(b) purchase by the State of all rights to compensation with a view to their extinction;
(c) grant of an annual consolidated allowance in lieu of issues of clothing in kind.

With the amounts under (a) and (c) the soldier obtains his uniform on payment from clothing factories as he requires it, without being subjected to deductions from pay. An annual saving of R17,930 (£1,195) will result from these measures.

The pay of officers of the Army Veterinary Department below the rank of lieutenant-colonel was increased with effect from the 30th April 1905 as follows:—lieutenants from R400 to R480 a month; captains from R450, R500, and R600 to R570 and R650; majors from R700 to R750. The cost involved comes to R50,000 (£3,333) a year.

Two officers have been added to the Army Remount Department, the annual charges on this account being R20,859 (£1,390). The strength of the Department is now 25 officers including 9 officers of the Army Veterinary Department.

In order to ensure effective supervision and control over the horse and mule-breeding operations carried on by grantees of land on the Jhelum canal and Chenab canal, it is proposed to withdraw four of the six districts comprising the Jhelum Canal Colony Circle and to form them into a separate circle designated the Chenab Canal Colony Circle. The cost involved is estimated at R48,375 (£3,225) a year.

With a view to removing administrative inconvenience the three presidential lists of military assistant surgeons have been amalgamated for all general service purposes. For purposes of promotion to the senior grades men now in the service will continue to be borne on their respective lists until they are absorbed.

The conditions of service of hospital assistants in army employ have been improved by the grant to them of the following concessions:—

(a) free passage when proceeding on or returning from leave on reduced pay for a period of not less than six months;
(b) pension under Civil Service Regulations;
(c) an annual allowance of R12 in aid of the provision and maintenance of cloth uniform;
(d) pony allowance of R12 a month when at, proceeding to, or returning from, a camp of instruction, manœuvres, or concentration.

The cost of the above concessions amounts to about R13,000 (£866) a year.

It is considered desirable to maintain 15 sets of portable X-ray equipment for the use of the army. The cost of the measure is estimated at

Rs. 87,886 (£5,859) initial / 9,961 (£664) annual recurring. Fifteen sets of equipment costing R49,455 (£3,297) are under supply from England. *General requirements.*

On a report on the working of the Punjab Military Transport Animals Act during the past year it has been decided that its further extension is not necessary to localities where camels and mules are not available. Local Governments and Administrations within whose jurisdiction such localities exist have, however, been requested to intimate what steps they propose to take to ensure supply of suitable bullocks, draught and riding ponies on mobilization. They have also been informed that the services of Registration officers will be available if their advice is required. The Act is now in force in the Punjab and in the North-West Frontier Province.

The salary allowed in India to Ridingmasters and Quartermasters, having less than 10 years' service, was deemed barely sufficient to enable them to maintain their position as regimental officers, in the present conditions of Indian service. Moderate increases of pay have accordingly been sanctioned for them. The extra cost is estimated at about R27,000 (£1,800) per annum.

It has been decided that the cost of Police employed in cantonments shall be borne by Provincial Revenues. This change it is estimated will relieve Cantonment Funds in India of charges amounting to R1,10,000 (£7,333) per annum, approximately; and will admit of funds being made available for expenditure on various objects conducive to the welfare of the inhabitants of Cantonments.

In pursuance of a programme of works which has been undertaken in consequence of the rearmament of the volunteer force with the Lee-Metford rifle, a sum of about R1,00,000 (£6,666) has been spent on the provision of buildings and ranges for volunteer corps in the places where they are most urgently required.

Progress has been made with the scheme for providing improved lighting and ventilation of the barracks and hospitals of British troops in the larger cantonments where the hot weather is of long duration. The installation in Fort William has been completed and that at Meerut practically completed.

Budget, 1906-1907.

5. In pursuance of the scheme for the reorganization of the Army in India, it is proposed to provide a sum of about 253 lakhs (£1,686,666) in the Army Estimates of the ensuing financial year. This sum includes ninety lakhs (£600,000) on account of regrant of lapses, due chiefly to non-completion of this year's programme of artillery rearmament. Artillery rearmament will therefore absorb a large portion of the funds allotted for reorganization and among other important measures for which funds will be provided in 1906-1907 are the following: — *Army Reorganisation.*

Reorganization of Horse and Field Batteries;
Reorganization of existing artillery ammunition columns and formation of additional columns;
Additional mule corps and cadres;
Provision of small arms ammunition columns;
Increase to the reserves of artillery ammunition and small arm ammunition;
Increase to the reserve of rifles;
Provision of additional stores for Ordnance Field Parks;
Additional officers for the Indian Army;
Acquisition of land in connection with the redistribution of the Army;

A sum of R53,73,000 (£358,200) has also been provided in the Military Works estimates for buildings in connection with the redistribution of the Army and for the expansion of Ordnance Factories.

Proposals are under consideration for the manufacture of acetone (the solvent used in the manufacture of cordite) at the Cordite factory, Aruvankad. *Factories.*

Manufacture has commenced and it is hoped that the Gun factory at Cossipore will be able to supply 18 pr. and 13 pr. guns during 1906-1907.

General requirements.

It was anticipated that the Rifle factory at Ishapore would have been able to turn out 6,000 rifles during 1905-1906, but this could not be done. During 1906-1907, 16,000 rifles are to be manufactured.

The rolling mills, Ishapore (now called gun and shell factory, Ishapore branch) will be in full working order by the 1st April 1906.

It is anticipated that the Gun carriage factory at Jubbulpore will be in full working order by the 1st April 1907. Manufacture has already commenced.

A bounty of £15 has been offered to soldiers of British Infantry units of 8 or 7 years' service, and the grant of 6 months' furlough with free passage to and from England to men of 3 years' service, to induce them to extend their service with the colors to 12 and 8 years, respectively. The cost of this measure cannot be stated until the numbers accepting the bounty are known. A reference is also being made to the Secretary of State for India regarding the incidence of the cost.

In 1904 the Secretary of State sanctioned an increase to the reserves of the Native Army to bring their total strength up to 50,000 men. This involves an addition of about 25,000 men. It was decided that the measure should be carried out in the course of the next 10 years, and a sum of 3 lakhs (£20,000) was provided in the estimates of 1905-1906 to admit of an increase of 2,500 in that year. Budget provision has also been made in 1906-1907 for a further increase of 2,500 men. The formation of a Native Cavalry reserve will constitute a part of this measure.

The native artificers now serving as followers with R. A. units in India and with Ordnance Field Parks do not come up to the standard of modern requirements, and they will be replaced by competent artificers possessing a higher standard of mechanical skill. A corps will be recruited from men who have served a three years' apprenticeship in the Gun Carriage Factory at Jubbulpore. The cost has been estimated at—

		R
Initial expenditure	Army	28,640 (£1,909)
	Military Works	21,500 (£1,433)
Annual recurring saving		19,540 (£1,303)

The measure has been sanctioned by the Secretary of State and will be given effect to as soon as funds are made available.

For sanitary reasons it is necessary to remove the Sapper and Miner lines at Bangalore from their present site and to construct lines on a new site. A sum of R92,686 (£6,179) has been provided in the India Army Estimates of 1906-1907 for the purpose.

A sum of R1,05,117 (£7,008) has been provided in the estimates of 1906-1907 to meet expenditure on account of the establishment of new and extension of existing dairies during that year.

Four officers will be added to the establishment employed on farms with effect from 1st April 1906, at a cost of R53,499 (£3,566) per annum. The establishment will now consist of 14 officers.

To improve the efficiency of the volunteer force a sum of R50,000 (£3,333) will be provided in the Military Works Budget Estimates for buildings and ranges for volunteer corps.

For the improved lighting and ventilation of the barracks and hospitals of British troops, a sum of R1,00,000 (£6,666) will be provided in the Military Works Estimates. Electrical installations are to be commenced at certain stations, probably Lucknow and Peshawar.

I.—Indian Army Estimates.

Revised Estimates, 1905-1906.

Comparison—Revised for 1905-1906 and Budget for 1906-1907.

6. The Revised Indian Army estimates for 1905-1906, compared with the Budget for that year, show a net increase of R2,43,000 (£16,200). This is caused by an increase in gross receipts of R19,23,000 (£128,200), and an increase in gross expenditure of R21,66,000 (£144,400).

The increase in receipts is chiefly caused by more receipts under clothing, due to issues to the Native Army being made on payment under the new clothing scheme; to larger demands of medical stores by Civil Institutions; to abnormal sales of unserviceable Ordnance Stores; and to the adjustment in the Indian accounts of a lump sum credit from the War Office on account of the five Native Infantry Regiments serving in the colonies; this increase is partly counterbalanced by smaller recoveries for malt liquor and by the adjustment, by credit to His Majesty's Imperial Government, of the value of peace equipment of corps returned from China and Somaliland.

7. The more important causes which have led to an increase in expenditure have been the following:—

(*a*) Expenditure amounting to R16,67,000 (£111,133) on the manœuvres at Rawalpindi and other charges connected with the visit of Their Royal Highnesses the Prince and Princess of Wales.

(*b*) Charges amounting to R12,80,000 (£85,333) on account of the five Native Infantry Regiments on garrison duty in the colonies, but which have been recovered from the Imperial Government and taken as a set-off under Receipts.

(*c*) Excess strength of British troops and the deduction made in the Budget for probable savings not being fully realized, account for an increase of R8,00,000 (£53,333).

(*d*) Clothing allowance to Native troops under the new clothing scheme, amount to R6,70,000 (£44,666).

(*e*) More charges amounting to R5,00,000 (£33,333) on account of rise in prices of food-supplies.

(*f*) More charges for conveyance of troops and stores, for warm clothing, supply of water, and toll on troops, etc., account for R4,25,000 (£28,333).

(*g*) Extra expenditure amounting to R2,40,000 (£16,000), in connection with the earthquake at Dharmsala.

(*h*) More charges amounting to R3,50,000 (£23,333) for pay of Regimental Officers, due to the deduction made in the Budget for probable savings having proved too high.

(*i*) Increased expenditure in connection with the Aden Delimitation Commission and the Gilgit Agency, account for R1,54,000 (£10,266).

(*j*) More non-effective charges, R2,00,000 (£13,333).

On the other hand, there have been decreases of expenditure under certain heads, the more important of which are the following:—

(*a*) Less "Reorganization" expenditure in India, R16,09,000 (£107,266).

(*b*) Less charges for Ordnance establishments and for purchase of stores for Arsenals and Ordnance Factories, amounting to R6,00,000 (£40,000).

(*c*) Smaller expenditure anticipated under Army and Garrison Staff, Remount, Veterinary and Medical Establishments, amounting to R4,70,000 (£31,333).

(*d*) Less charges for service pay and good conduct pay to British soldiers R3,00,000 (£20,000) and for clothing supplies and services, R2,60,000 (£17,333).

(*e*) Lapse of the special provision for initial expenditure in connection with the Native Army Reserves and the formation of the 106th Hazara Pioneers, amounting to R2,00,000 (£13,333).

(*f*) Smaller purchases of malt liquor, R2,52,000 (£16,800).

(*g*) Less expenditure on account of "Tibet Mission" and "Seistan Boundary Commission," R1,68,000 (£11,200).

Estimates, 1906-1907.

8. The estimates for 1906-1907, in the net, amount to R20,22,41,000 (£13,482,733) or R16,27,000 (£108,466) more than the Budget for 1905-1906. This is due to an increase in gross receipts of R24,38,000 (£162,533) and in gross expenditure of R40,65,000 (£271,000).

Comparison—Budget for 1905-1906 and Estimates for 1906-1907.

The increase in receipts may be chiefly attributed to more realizations from dairy farms; to the introduction of the new clothing scheme for the native army under which issues of clothing are made on payment; to larger sales of Ordnance Stores and camp equipage; and to the expenditure incurred and charged to Indian revenues on account of the five Native Infantry Regiments serving in the colonies being recovered from the War Office and credited in the Indian accounts.

9. The more important causes of increase in expenditure are the following:—

(*a*) Larger provision on account of Reorganization, R17,21,000 (£114,733).

(*b*) Provision on account of the five Native Infantry Regiments serving at Colonial Stations, amounting to R14,00,000 (£93,333).

(*c*) Larger provision owing to rise in prices of food-supplies, R8,50,000 (£56,666); for Dairy and Grass Farms, R5,63,000 (£37,533); for conveyance of troops and stores, R1,00,000 (£6,666); for extra labour in the Ammunition Factory, Dum Dum, and Gun Carriage Factory, Madras, and for Arsenal Stores, R2,35,000 (£15,666).

(*d*) Smaller deduction for probable savings under pay of Regimental Officers and soldiers, R8,50,000 (£56,666).

(*e*) Clothing allowance to the Native Army, less half-mounting allowance abolished, R7,00,000 (£46,666).

(*f*) Provision of R2,20,000 (£14,666) made for the Native Infantry Regiment returned from Somaliland, for which a deduction was made in 1905-1906.

(*g*) Increased rate for purchase of mules in India and additional cost for importing transport mules from America, R1,86,000 (£12,400).

(*h*) More non-effective charges, R1,20,000 (£8,000).

Against the foregoing increases there will be a set-off by reason of certain decreases, the most important of which are due to:—

(*a*) Smaller provision on account of special measures other than Reorganization, R6,31,000 (£42,066).

(*b*) Smaller provision under Tibet Mission, R3,39,000 (£22,600); and occupation of Chitral and its communications, R1,76,000 (£11,733).

(*c*) Smaller provision for good conduct pay and service pay, R2,34,000 (£15,600).

(*d*) No provision having been made for the Seistan Boundary Commission, R2,54,000 (£16,933).

(*e*) Omission of the special provision made in 1905-1906 in connection with the new scheme for the supply of clothing to the Native Army, R5,08,000 (£33,866).

(*f*) Smaller purchases of Remounts, R2,60,000 (£17,333).

(*g*) Smaller provision on account of compensation in lieu of clothing, R1,80,000 (£12,000).

(*h*) Smaller provision having been made for stores, including hides, for factories, R2,75,000 (£18,333).

(*i*) Initial expenditure provided in 1905-1906 for Native Army Reserves not repeated in 1906-1907, R1,50,000 (£10,000).

II.—Home (India) Army Estimates.

Revised Estimates, 1905-1906.

Comparison—
Revised for 1905-1906
and
Budget for 1905-1906.

10. The Military Department is next concerned with the Home estimates for Army effective and non-effective charges. The Home Budget Estimates for 1905-1906 made provision for a gross expenditure of £6,309,400, but in the Revised Estimates this provision has been reduced to £5,323,200, or by £986,200.

This decrease in the Revised Estimate as compared with the Budget Estimate is stated by the India Office to be due mainly to less charges under the head "Reorganization—Stores for India;" less payments to the War Office in respect of British Forces serving in India; less charges for passage of officers and others not charged to Indian Troop Service; smaller demands for stores for ordinary requirements; less payments to War Office for retired pay, etc., of British Forces for service in India; less charges for pay and pensions of non-effective and retired officers of the Indian Service.

These decreases are partly counterbalanced by increases due to more charges for furlough pay during voyage of British forces serving in India and for furlough allowances of officers of the Indian Service; and larger expenditure under the head "Indian Troop Service" owing to increased payments for conveyance of troops to and from India in Imperial transports, etc.

The net figures of the Revised Estimate show a decrease of £1,008,300 as compared with those of the Budget Estimate for 1905-1906 due to less expenditure of £986,200, as explained above, and an increase in receipts of £22,100.

Estimates, 1906-1907.

Comparison—
Budget for 1905-1906
and
Estimates for 1906-1907.

11. The estimated receipts and expenditure for 1906-1907 are as follows:—

	Receipts.	Expenditure.	Net expenditure.
	£	£	£
Effective	273,300	3,199,300	2,926,000
Non-effective	30,000	2,403,500	2,373,500
TOTAL	303,300	5,602,800	5,299,500

12. Compared with the Budget for 1905-1906 the receipts show an anticipated decrease of £25,600 and this is chiefly due to smaller receipts on account of the Indian Troop Service and to a decrease in the value of articles in possession of regiments on their transfer from the Indian to the British Establishment. The gross anticipated expenditure for 1906-1907 is less than the amount provided in the Budget for the preceding year by £706,600. This decrease is chiefly accounted for by less requirements of stores (both ordinary and Reorganization); smaller provision of pay and pensions of non-effective and retired officers of the Indian Service and of pay of Non-effective Colonels of Royal Artillery, smaller anticipated expenditure on Indian Troop Service and on account of passage of officers and others not charged to the Indian Troop Service; and smaller provision under head "Miscellaneous."

These decreases are however partly counterbalanced by larger anticipated payments to War Office in respect of British forces serving in India; by larger

anticipated expenditure on account of furlough allowances and pay during voyage of British forces serving in India, of furlough allowances of officers of the Indian service and of payments to War Office for retired pay, etc., of British forces, for service in India.

13. The gross charges on account of effective services, as estimated for the coming year, include payments to the War Office in respect of the British forces serving in India (£650,000); furlough allowances and pay during the voyage of British forces serving in India (£130,000); furlough allowances of officers of the Indian Service (£270,000); Indian Troop Service (£319,000); passage of officers and troops otherwise than in transports (£15,000); Miscellaneous (£35,000); and stores for India, both ordinary and Reorganization (£1,780,300).

14. The gross charges on account of non-effective services comprise the retired pay, etc., of the British forces for service in India (£745,000); pay of non-effective Colonels of Royal Artillery (£15,500); pay and pensions of non-effective and retired officers of the Indian Service (£1,500,000); Miscellaneous, pensions, etc., (£88,000); and the Indian Military Service Family Pensions (£55,000).

15. The net anticipated expenditure for 1906-1907 is less by £681,000 than that for the preceding year, and, as explained in paragraph 12 above, this is due to a decrease of £25,600 in receipts and of £706,600 in gross expenditure.

III.—Military Works Estimates.

44—Military Works.

16. Including English expenditure, the Budget Estimate for 1905-1906 amounted to R1,72,36,000 (£1,149,000); but these figures have been modified during the year by various causes. The Revised Estimate is R1,60,67,000 (£1,071,100) which is less than the Budget of 1905-1906 by R11,69,000 (£78,000).

17. The Budget Estimate for 1906-1907, including English expenditure, is R1,75,41,000 (£1,169,400), showing an increase on that of 1905-1906 of R3,05,000 (£20,300).

18. The main heads of expenditure are in round figures :—

	R	£
Original works, including those in progress and those to be commenced	97,09,000	647,200
Repairs	35,59,000	237,200
Establishment, Tools and Plant	33,73,000	224,800
Barrack Department—Establishments, Supplies and Tools and Plant	9,00,000	60,000

19. In connection with the more important original works, expenditure amounting to R4,03,000 (£26,800) will be incurred on water-supply projects; R1,00,000 (£ 6,600) will be spent on electric lighting and punkah-pulling in barracks, etc.; provision has been made in the Budget for R2,00,000 (£13,300) for completing the Central Gun-carriage Factory at Jubbulpore; R2,25,000 (£15,000) for the steel plant and cartridge metal rolling mills at Ishapur; R1,50,000 (£10,000) for the staff college at Quetta; R2,09,000 (£13,900) for accommodation at Maymyo for a battalion of British Infantry; R4,00,000 (£26,600) for the Kirkee Arsenal; R1,25,000 (£8,300) for quarters for ordnance subordinates at Cossipore and Dum Dum; R1,43,000 (£9,500) for additional buildings at the Mona Remount Depôt; R8,79,000 (£58,600) for expansion of Ordnance factories on account of the increase in the reserve of artillery ammunition, R36,67,000 (£244,400) for buildings in connection with the scheme for the redistribution of the Army. Progress will be made towards completion of the requirements of volunteer corps in the matter of buildings and rifle ranges. The remaining original works include roads, buildings for troops, buildings for a medical store depôt at Calcutta, buildings for a young stock run and depôt at Sargodha, and provide for the ordinary requirements of the Ordnance, Marine and Army Clothing Departments and of the Supply and Transport Corps.

20. Provision is made for 205 new major works and schemes, of which 73 are in progress and 132 have yet to be commenced. A sum of R7,00,000 (£46,600) is allotted to minor works, each costing over R2,500.

IV.—47—Special Defences.

21. Including English expenditure, the Budget Estimate for 1905-1906 was R37,98,000 (£253,200). The Revised Estimate of expenditure is taken at R28,81,000 (£192,000).

22. The Budget Estimate for 1906-1907, including English expenditure, is R34,73,000 (£231,500).

Marine Estimates.

HOME AND INDIAN.

Revised Estimates, 1905-1906.

Comparison—Revised for 1905-1906. Budget for 1905-1906.

23. The total receipts in the Budget for 1905-1906 were R22,78,000 (£151,866) and the Revised Estimate stands at R18,00,000 (£120,000) showing a decrease of R4,78,000 (£31,866).

The decrease is chiefly due to falling off in receipts owing to less work done for and stores supplied to the Royal Navy and other Departments. A change in the method of adjusting recoveries on account of the employment of Royal Indian Marine vessels in carrying out the triennial reliefs of the five Native Indian Regiments on colonial garrison duty under the Imperial Government, has also contributed towards reducing the receipts which would otherwise have actually accrued to the Royal Indian Marine in 1905-1906. By this change which has been introduced from 1st April 1905, the liability of His Majesty's Imperial Government will be met by the payment of a capitation rate which, as at present arranged, will be wholly treated as military receipts in India.

24. The total expenditure provided for in the Budget for 1905-1906 was R82,19,020 (£547,935) but the Revised Estimate stands at R78,54,000 (£523,600), showing a decrease of R3,65,020 (£24,335). The decrease is chiefly due to less expenditure incurred than was provided for the construction of a new vessel to replace the "Canning."

Estimates, 1906-1907.

Comparison—Budget for 1905-1906. Estimates for 1906-1907.

25. The total receipts for 1906-1907 are R21,45,200 (£143,013) against R22,78,000 (£151,866), the total of the Budget for 1905-1906, showing a decrease of R1,32,800 (£8,853).

The decrease is chiefly due to less recoveries being anticipated on account of dockyard services and supplies.

26. The total expenditure for 1906-1907 is R89,09,300 (£593,953) against R82,19,020 (£547,935), the total of the Budget for 1905-1906 showing an increase of R6,90,280 (£46,018). This is chiefly due to large expenditure on stores in India and to the construction of new vessels at Home, to replace the "Canning" and "Nancowry." These increases are partly counterbalanced by savings in other directions.

General remarks.

27. In order to accelerate the promotion of officers of the R. I. M. the establishment of 1st and 2nd grade commanders has been increased from 7 to 8 and from 9 to 10 respectively.

The appointments of Marine Transport Officer, Mandalay, Superintending Engineer, Mandalay, Assistant to the Superintending Engineer, Burma, and Engineer and Harbour Master, Port Blair, have been reserved for officers of the R. I. M. The reservation of the appointment of Port Officer, Chittagong, for officers of the R. I. M., has also been recommended to the Secretary of State.

In addition to their usual trooping work, the R. I. M. vessels "Hardinge" and "Dufferin" were employed to convey troops between India and China. The "Dufferin" was also used to convey H. E. Lord Curzon and party to Suez. A vessel is under construction in England for use as a troopship in replacement of the R. I. M. S. "Canning." The cost will be £187,000, of which amount £72,000 has been spent this year and the balance £115,000 provided in the estimates of 1906-1907.

The R. I. M. S. "Investigator" has been employed during the past season on surveying work in the Persian Gulf and at Aden, while the "Nancowry" has been engaged in a survey of the Andamans. Arrangements are being made to replace the above vessels which are out of date.

C. H. SCOTT.

March 21st, 1906.

APPENDIX III.

Memorandum by the Railway Board

ON THE

Results of Indian Railway working 1905-1906 and proposals for 1906-1907.

The results of working of Indian Railways for the year 1905-1906 show larger gross receipts and larger revenue expenditure than in any previous year.

The estimated net surplus Revenue after paying all charges including interest is three crores three lakhs and eighty-three thousand (£2,025,600).

CAPITAL EXPENDITURE.

The Capital expenditure during the year 1905-1906 will amount to twelve crores fifty lakhs (£8,333,000) being about two crores in excess of the expenditure for the year 1904-1905.

For the year 1906-1907 these figures have been largely increased. The estimate provides for spending a sum of 15 crores (£10,000,000), an increase of 20 per cent. on the provision of last year.

Under the head of lines already open, including the provision of additional rolling stock, the amount expended in 1905-1906 will be 726 lakhs (£4,840,000), showing an advance of about 224 lakhs over the expenditure under the same head for the previous year.

Under the same heads in 1906-1907 provision is made for 891 lakhs (£5,940,000), an increase of about 23 per cent.

A comparison, showing capital expenditure for 1906-1907 and the previous five years, is contained in the following statement :—

	Lines already open including additional rolling stock.	Lines under construction.		Total.	Equivalent in sterling.
		Started in previous years.	Started in current year.		
	Lakhs.	Lakhs.	Lakhs.	Lakhs.	£
1901-1902 (actual expenditure) .	3,52·58	5,09·06	25·64	8,87·28	5,015,199
1902-1903 („ „) .	4,81·74	4,52·50	71·52	10,05·76	6,705,064
1903-1904 („ „) .	5,58·77	3,13·68	84·62	9,57·07	6,380,468
1904-1905 („ „) .	5,02 76	4,86·91	88 62	10,78·29	7,188,600
1905-1906 (latest grants) . .	7,26·63	4,81·04	42·33	12,50·00	8,333,334
1906-1907 (proposed grants) . .	8,91·09	5,38·91	70·00	15,00·00	10,000,000

The information showing in detail how the expenditure in 1905-1906 and 1906-1907 will be distributed is contained in statement A attached to this memorandum.

Under the order of the Secretary of State a programme has been submitted to him for expenditure on Railways during the next three years.

This "triennial programme," as it is called, has been definitely agreed to by the Secretary of State for the year 1906-1907 and provisionally approved for the remaining two years.

The year 1906-1907 is the first year this arrangement will come into operation. The object aimed at is to enable a Railway Programme, extending over a reasonable period, being made out under as fixed conditions, for new Railways and additions to existing ones, as Indian Finance will permit, and also to secure a definite continuity of Railway Policy, and the Railway Board have every hope that the funds required to meet the expenditure of 15 crores per annum for the next three years will be duly provided.

The mileage of lines of all gauges open to traffic on 1st April 1905 was 27,728, and under construction, 2,344; on 1st April 1906 there will be 28,684 open and 1,959 under construction.

At the end of the coming year there will be 1,509 miles under construction among which will be twelve new projects.

RAILWAY REVENUE ACCOUNT.

The Railways of India, taken as a whole, have for a succession of years shown at balance to the credit of general revenues, after allowing for working expenses, interest

on capital expended, charges for annuities in redemption of capital and miscellaneous railway expenditure. The following table shows the approximate figures for 1905-1906 compared with the actual results for the previous five years:—

(*Figures in rupees omitting 000.*)

	Gross receipts.	Working expenses.	Interest charges, etc.	Surplus of Revenue over expenditure.	Equivalent in sterling.
	R	R	R	R	£
Actuals—					
1900-1901 . .	27,44,04	12,69,86	14,25,41	48,77	325,100
1901-1902 . .	30,33,90	14,23,85	14,83,06	1,26,99	846,600
1902-1903 . .	30,20,08	14,74,08	15,11,66	34,34	228,900
1903-1904 . .	32,33,68	15,56,72	15,47,86	1,29,10	860,700
1904-1905 . .	36,03,37	16,94,32	15,93,23	3,15,82	2,105,500
Estimate—					
1905-1906 . .	36,98,72	17,44,54	16,50,35	3,03,83	2,025,600

Compared with the results of the previous year the figures for 1905-1906 show a falling off of Rs. 11,99,000 (£79,900). The receipts are more by Rs. 95,35,000 (£635,700) but the working expenses are higher by Rs. 50,22,000, (£334,800) while interest charges, etc., have increased by Rs. 57,12,000 (£380,800).

GROSS RECEIPTS.

In 1904-1905 traffic conditions were exceptionally favourable on all the larger railway systems. Pilgrim, grain and coal traffic accounted for a large increase on the East Indian railway, the recently completed irrigation works in the Punjab rendered possible the heavy export traffic in wheat *viâ* Karachi resulting in an extraordinary increase on the North Western railway, while the earnings of the Great Indian Peninsula, Rajputana-Malwa, and Bengal-Nagpur railways were also affected by favourable crops. During the current year, while there has been a considerable falling off in grain and seed traffic on the North Western railway, and the East Indian railway earnings were practically stationary, the earnings from the other three above-mentioned railways show still better results owing to further development of cotton, grain and specially coal traffic. The following are the principal differences resulting in the net increase of Rs. 95,35,000 in gross receipts:—

	Rs.
Increases.	
Bengal-Nagpur	56,65,000
Great Indian Peninsula	32,55,000
Rajputana-Malwa	30,70,000
Other railways (net)	33,93,000
	1,53,83,000
Decrease.	
North Western	58,48,000
Net Increase .	95,35,000

WORKING EXPENSES, INTEREST CHARGES, ETC.

The increase in working expenses during the year 1905-1906 is estimated to amount to Rs. 50,22,000 (£334,800.) This increase to a large extent is due to increased traffic on certain lines of which the Bengal-Nagpur, Great Indian Peninsula and Rajputana-Malwa railways are the most prominent examples.

These three lines will have earned more than one crore of rupees (£666,700) in excess of their earnings during the previous year, and this increase in earnings necessitate increased working expenses.

There are, however, other causes which may increase both working expenses and interest charges in the future. The increase in working expenses should be to a considerable extent temporary; the increase in interest charges, however, will be permanent.

The causes are these—

Railways in India have now to run faster trains, provide better carriages, improve the conditions under which third class passengers are carried, introduce a more elaborate system of signalling, and generally conduct their business under more up to date methods than were in use in the past.

Some of these improvements will lead to increased revenue. Some will not, but have to be provided to meet the public demands.

The cost of many of these improvements being in the nature of renewals has to fall to a considerable extent on revenue.

During the period this raising of the standard is being carried out working expenses must rise, though in the end under some items more economical working should be secured.

Again it is generally admitted that there is economy in Railway working in hauling heavy train loads. To enable heavy train loads to be hauled the permanent way of railways has to be improved, and girders strengthened. Most lines now when making branches wish to use their light main line rails in these branches and renew the main line with heavier rails.

This is a sound business arrangement, but carrying out the policy indicated means that Revenue has to renew before the rail itself is nearly worn out. The result is increased debits to Revenue for a time causing increased working expenses. The Board hope that a practical solution may be found to meet this difficulty, so that working expenses may be steadied and not liable to unnecessary fluctuations.

The results of improvement in the standard of permanent way carrying with it the capacity to haul heavier loads will well repay the expenditure by ultimate reduction in cost of haulage.

NEW LINES TO BE CONSTRUCTED.

The new lines, the construction of which is to be commenced during 1906-1907, are:—

No.	Railway.	Gauge.	Probable length, miles.
	(i) State, by State Agency.		
1	Bombay—Sind connection	5′ 6″	295
	Eastern Bengal—		
2	Lalgola-Gherria	5′ 6″	13
	North-Western—		
3	Jhang-Chiniot-Sangla	5′ 6″	70
4	Lodhran-Khanewal	5′ 6″	55
5	Shorkot Road-Chichoki	5′ 6″	130
6	Thal-Parachinar	5′ 6″	55
7	Kohat-Thal (conversion from the 2′ 6″ gauge, not resulting in increased open mileage)	5′ 6″	62
	(ii) State, by Agency of Companies.		
	Assam-Bengal—		
8	Kalaura-Sylhet	3′ 3⅜″	31
	Burma—		
9	Daga-Naikban	3′ 3⅜″	69
	East Indian—		
10	Katwa-Azimganj-Barharwa	5′ 6″	103
	(iii) From Capital of Companies.		
	Bengal-Nagpur—		
11	Vizianagram-Raipur	5′ 6″	310
	(iv) From Capital of Local Boards.		
12	Kurnool-Dhone	3′ 3⅜″	32

OPEN LINE REQUIREMENTS.

In dealing with the Capital funds available for expenditure on railways the Railway Board have given due consideration to the demands of open lines for the provision of additional facilities required by a growing trade.

For improving railway working there are demands of high importance for doubling existing lines, additional crossing stations, improved signalling, improvement of railway workshops, more staff quarters and the general provision of facilities of smaller character required to enable Railways to deal more expeditiously with their traffic.

The total amount allotted during 1906-1907 to open lines, *viz.*, 891 lakhs (£5,940,000) out of a total for the year of 1,500 lakhs (£10,000,000) has been divided between general open line requirements and additional rolling stock approximately as follows:—

		Lakhs.
1906-1907	Open line requirements	509
	Rolling stock	382

This shows a considerable increase over 1905-1906, the figures for which were as follows :—

		Lakhs.
1905-1906	Open line requirements	452
	Rolling stock	274

ROLLING STOCK.

The question of what is a sufficiency of rolling stock on a railway is one about which there is considerable difference of opinion. If railways are to be worked commercially, their interests have to be considered. It is sometimes argued that it is in the interest of the railway to always be able to carry *all* traffic offering at *all* times.

To provide for a maximum demand for transport for a short period would necessitate a very large amount of extra rolling stock being kept to meet this exceptional demand. This rolling stock would lie idle for considerable periods and be a burden on the capital cost of the line.

In most countries of the world, especially in America, where a large export grain, seeds and coal business is done, there is shortness in the supply of rolling stock at certain times and during unusual briskness of trade.

On this important question, the Railway Board are of the opinion that Indian Railways as a whole are at present below what should be the standard of equipment of rolling stock, for present requirements. Since the Board was formed they have taken steps to improve this standard and will continue to do so to meet future developments of trade.

For the year 1906-1907 the sum of three crores eighty-two lakhs has been provided for new rolling stock, being an excess of one crore eight lakhs over the provision for 1905-1906.

The stock now under indent consists of heavier engines and higher capacity vehicles. This represents a considerable increase in power of transportation beyond that indicated by the actual numbers added.

Some of the restrictions on axle loads in existing stock have also been relaxed, which has permitted existing wagons being more heavily loaded.

THIRD CLASS PASSENGER TRAFFIC.

The question of improving the comfort and convenience of third class passenger traffic is a matter the Railway Board have been devoting considerable attention to during the past year.

More third class rolling stock is undoubtedly required.

Provision has, as far as practicable, been made for this during the year 1906-1907, the number sanctioned being double that supplied in 1905-1906.

The additional stock to be supplied during the ensuing year will be of a better type than formerly. The carriages will be of a large size, better lighted and be supplied with latrine accommodation. The stock being built for renewals is also of this higher standard.

Steps will be taken during the ensuing year to develop more rapidly the system of communication between passengers and guards and drivers of trains, the system being applied to third class carriages equally with those of the higher classes.

The Board would also note that in response to their representations, the various Railway Administrations are paying attention to the general convenience of third class passengers in taking tickets, avoiding crushes on platforms, and overcrowding in carriages, but much more remains to be done. The Board hope that this will induce larger numbers to travel and thus lead to improved receipts from this valuable class of traffic.

GENERAL.

During 1905 the Railway Board authorized a substantial reduction in the minimum rate for the carriage of coal. Railways, however, are moving cautiously in taking advantage of this reduction, but the Board feel sure the final result must be a large increase in the coal business and a general stimulus to industries situated far from their coal supply.

Attention is invited to statements B and C accompanying this memorandum, which contain information of interest.

F. R. UPCOTT, *Chairman.*

W. H. WOOD,
T. R. WYNNE, } *Members.*

The 21st March 1906.

STATEMENT A IN APPENDIX III.

STATEMENT

OF

Anticipated Capital Expenditure on Railways, Open and under Construction for the year 1906-1907.

Branch lines under rebate terms are excluded.

CAPITAL EXPENDITURE ON RAILWAYS, 1906-1907.

(Figures in lakhs and decimals of lakhs.)

No.	RAILWAY.	Grants allotted for 1905-1906.	Distribution of grants during 1906-1907.
	A.—OPEN LINES.	R	R
	I. (i)—STATE, BY STATE AGENCY.		
	Eastern Bengal—		
1	Main line	(a) 125·65	38·06
2	Canal Junction-Kakurgachi duplicating	0·95	1·90 (items 2 and 3)
3	Kakurgachi chord	2·10	
4	Kasipur-Chitpur improvements	1·10	1·30
5	Kaunia-Bonarpara	4·85	3·86
6	Jodhpur-Hyderabad (British section)	0·32	0·30
	Oudh and Rohilkhand—		
7	Main line	31·16	22·00
8	Allahabad-Fyzabad, Ganges Bridge	—1·48	...
	North Western—		
9	Main line	131·29	150·50
10	Peshawar Railway Reserve	—2·89	...
11	Rohri-Samasata doubling	65·50	59·50
12	Warora Colliery	—0·95	—0·20
13	Purchase of Kalka-Simla Ry.	...	45·00
	Total Open Lines, State, by State Agency	357·60	322·22
	I. (ii)—STATE, BY AGENCY OF COMPANIES.		
14	Assam-Bengal	(b) 37·17	15·00
	Bengal and North-Western—		
15	Tirhoot	15·20	20·00
16	Sakri-Jainagar	...	1·00
	Bombay, Baroda and Central India—		
17	Main line	(c) 160·48	10·00
18	Palanpur-Deesa	0·01	0·03
19	Rajputana-Malwa	20·64	30·00
20	Rewari-Phulera	7·44	2·90
	East Indian—		
21	Main line	89·00	122·00
22	Agra Junction-Belanganj	6·00	6·00
	Great Indian Peninsula—		
23	Main line	58·82	78·00
24	Agra-Delhi chord	10·93	1·20
25	Bhopal-Itarsi (British section)	0·60	2·00
26	Lonavla-Poona doubling	...	5·00
	Madras—		
27	Nilgiri	1·90	1·80
28	North-East line (East Coast)	7·00	20·00
	Nizam's Guaranteed State—		
29	Bezwada extension	0·04	0·03
	South Indian—		
30	Main line	17·75	27·50
31	Travancore branch (Native State section)	0·82	2·00
32	" " (British section)	0·27	1·00
	Southern Mahratta—		
33	Guntakal-Mysore Frontier	0·08	0·10
	Total Open Lines, State, by Agency of Companies	434·15	345·56

(a) Includes R77·62 advanced to the Bengal Central Railway Company up to 30th June 1905, transferred from "Capital of Indian Railway Companies."
(b) Includes R17·25 for purchase of Noakhali Railway.
(c) Includes R155·48, advanced to and overdrawn by the Company up to 31st December 1905, transferred from "Guaranteed Companies."

CAPITAL EXPENDITURE ON RAILWAYS, 1906-1907—*contd.*

(Figures in lakhs and decimals of lakhs.)

No.	Railway.	Grants allotted for 1905-1906.	Distribution of grants during 1906-1907.
		R	R
	A.—OPEN LINES—*concld.*		
	II.—From Capital of old Guaranteed Companies.		
34	Bombay, Baroda and Central India	(a) —1,48·73	...
	Madras—		
35	Main line	16·02	32·60
36	Calicut-Azhikal	0·30	0·40
	Total Open Lines, old Guaranteed Companies	—1,32·41	33·00
	III.—From Capital of Companies other than old Guaranteed Companies.		
37	Assam-Bengal	—0·17	...
38	Bengal Central	(b) —77·54	...
	Bengal-Nagpur—		
39	Main line	6·27	17·00
40	Midnapur-Jherriah	} 82·19	} 100·00
41	Satpura (Jubbulpur-Gondia)		
42	Sini-Midnapur-Cuttack-Calcutta		
	Burma—		
43	Main line	24·07	29·00
44	Hlawga-Letpadan doubling	...	} 6·00
45	Thingangyun-Pegu doubling	...	
	Great Indian Peninsula—		
46	Indian Midland	10·30	22·70
47	Bhopal-Dewanganj doubling	...	4·00
	Rohilkhand and Kumaon—		
48	Lucknow-Bareilly	2·08	3·00
	Southern Mahratta—		
49	Main line	18·51	6·00
50	Mysore Section	1·53	2·31
	Total Open Lines, other Companies	67·24	190·01
	IV.—From Capital of Branch Line Companies with firm Guarantee.		
51	Hardwar-Dehra	0·05	0·30
	Total Open Lines, Branch Line Companies	0·05	0·30

(a) Includes credit of R155·48 representing advances to and overdrafts by Company up to 31st December 1905, transferred to "State Railways."
(b) Includes credit of R77·62 representing advances to Company on 30th June 1905 transferred to "State Railways."

CAPITAL EXPENDITURE ON RAILWAYS, 1906-1907—*contd.*

(Figures in lakhs and decimals of lakhs.)

No.	RAILWAY.	Length.	Amount of estimate or approximate cost.	Outlay to end of 1904-1905.	Grants allotted during 1905-1906.	Distribution of grants during 1906-1907.
		Miles.	R	R	R	R
	B.—CONSTRUCTION OF LINES.					
	I. (i)—STATE, BY STATE AGENCY.					
	Lines in Progress.					
52	Coonoor-Ootacamund	12	24·40	2·35	6·86	9·00
	Eastern Bengal—					
53	Golakganj-Gauhati	151	93·26	34·02	22·13	13·40
54	Forbesganj-Nepal Frontier	6·5	2·22	...	0·70	1·40
	Nagda-Muttra—					
55	Main line	344	298·11	7·29	73·19	141·00
56	Baran-Kotah	40	37·59	...	1·00	10·00
	North-Western—					
57	Khushalgarh-Kohat conversion and Indus Bridge	33	24·45	1·51	15·63	3·00
58	Quetta-Nushki	83	90·06	69·61	16·45	1·47
59	Sargoda-Shorkot Road (Jech Doab)	103	71·59	44·96	18·84	3·00
60	Shahdara-Sangla	55	28·29	4·19	16·16	5·50
61	Shilman Branch	23	50·43	...	7·75	35·00
	Oudh and Rohilkhand—					
62	Allahabad-Jaunpur	58	33·04	6·10	19·00	4·00
	Ranaghat-Katihar—					
63	Katihar-Godagari	105	104·86	6·35	31·89	47·00
64	Ranaghat-Murshidabad-Lalgola	98	105·53	73·19	14·09	6·00
	New Lines.					
65	Bombay-Sind connection	295	211·00	...	...	3·00
	Eastern-Bengal—					
66	Lalgola-Gherriah	13·47	9·19	...	...	6·00
	North-Western—					
67	Jhang-Chiniot-Sangla	70	35·00	...	...	7·00
68	Lodhran-Khanewal	57	45·15	...	...	7·00
69	Shorkot Road-Chichoki	130	81·34	...	...	10·00
70	Thal-Parachinar	60	85·22	...	...	} 7·00
71	Kohat-Thal conversion	57	30·32	...	...	
	TOTAL	...	...	249·57	243·69	319·77

CAPITAL EXPENDITURE ON RAILWAYS, 1906-1907—*contd.*

(Figures in lakhs and decimals of lakhs.)

No.	Railway.	Length.	Amount of estimate or approximate cost.	Outlay to end of 1904-1905.	Grants allotted during 1905-1906.	Distribution of grants during 1906-1907.
		Miles.	R	R	R	R
	B.—CONSTRUCTION OF LINES—*concld.*					
	I. (ii)—STATE, BY AGENCY OF COMPANIES.					
	Lines in Progress.					
	Assam Bengal—					
72	Akhaura-Bhairab Bazar	19	12·20	...	1·77	4·97
	Bengal and North-Western—					
73	Tirhoot extensions	209	114·80	40·60	37·50	24·00
	Burma—					
74	Henzada-Kyangin	66	54·59	} 31·07	52·06	51·00
75	Pegu-Moulmein	122	112·88			
	East Indian—					
76	Bhagalpur-Bausi	31	23·31	...	5·00	10·00
77	Gya-Barakar	148	206·81	131·40	60·00	15·00
78	Hooghly-Katwa	65	58·46	...	3·00	10·00
79	Khurja-Hapur	39	26·08	5·09	11·00	7·00
80	Ondal-Sainthia	45	43·55	10·57	23·50	4·00
81	Shikohabad-Farakhabad	60	53·83	32·00	15·00	...
	Great Indian Peninsula—					
82	Harbour Branch	8	45·60	...	9·94	20·00
83	Warora-Bellarpur	38	31·94	8·26	8·40	6·67
	Madras—					
84	Azhikal-Mangalore	77	129·05	77·64	29·85	16·00
	South Indian—					
85	Rameswaram Extension	12	35·19	0·97	3·62	20·50
	New Lines.					
	Assam Bengal—					
86	Kalaura-Sylhet	31	22·06	...	...	6·00
	Burma—					
87	Daga-Naikban	69	50·00	...	...	6·00
	East Indian—					
88	Katwa-Azimganj-Barharwa	103	86·37	...	...	3·00
	TOTAL	...	...	343·60	260·64	204·14
	II.—FROM CAPITAL OF OLD GUARANTEED COMPANIES	...	...	...	...	...
	III.—FROM CAPITAL OF COMPANIES OTHER THAN OLD GUARANTEED COMPANIES.					
	Lines in Progress.					
	Bengal-Nagpur—					
89	Gondia-Chanda	212	89·34	...	4·34	41·00
90	Pench Valley	29	16·53	1·87	5·87	3·00
91	Purulia-Ranchi	72	39·83	...	4·83	20·00
	New Lines.					
	Bengal-Nagpur—					
92	Vizianagram-Raipur	311	250·42	...	...	8·00
	TOTAL	...	...	1·87	15·04	72·00
	IV.—FROM CAPITAL OF BRANCH LINE COMPANIES WITH FIRM GUARANTEE	...	...	...	...	...
	V.—FROM CAPITAL OF LOCAL BOARDS.					
	Lines in Progress.					
93	Bezwada-Masulipatam	50	24·25	...	4·00	6·00
	New Lines.					
94	Dhone-Kurnool	32	7·11	...	...	7·00
	TOTAL	...	...	...	4·00	13·00

CAPITAL EXPENDITURE ON RAILWAYS, 1906-1907—*concld.*

(Figures in lakhs and decimals of lakhs.)

No.	Railway.	Distribution of grants for 1906-1907.	
	ABSTRACT BY OPEN LINES AND CONSTRUCTION.	R	R
	A.—Capital for Open Lines.		
	I. (i) State, by State agency	322'22	
	I. (ii) State, by agency of Companies	345'56	
	II. Old Guaranteed Companies	33'00	
	III. Other Companies	190'01	
	IV. Branch Line Companies	0'30	
	Total Open Lines		891'09
	B.—Capital for Lines in Progress and New Lines.		
	I. (i) State, by State agency	319'77	
	I. (ii) State, by agency of Companies	204'14	
	II. Old Guaranteed Companies	...	
	III. Other Companies	72'00	
	IV. Branch Line Companies	...	
	V. Local Boards	13'00	
	Total Lines in Progress and New Lines		608'91
	GRAND TOTAL		1500'00
	ABSTRACT SHOWING DISTRIBUTION BY FUNDS.		
I.—From Imperial Funds.	(i) State, by State agency — (a) Open Lines	322'22	
	(i) State, by State agency — (b) Construction	319'77	
	Total (i)		641'99
	(ii) State, by agency of Companies — (a) Open Lines	345'56	
	(ii) State, by agency of Companies — (b) Construction	204'14	
	Total (ii)		549'70
	Total I		1191'69
	II.—From Capital of old Guaranteed Companies. — (a) Open Lines	33'00	
	(b) Construction	...	
	Total II		33'00
	III.—From Capital of Companies other than old Guaranteed Companies. — (a) Open Lines	190'01	
	(b) Construction	72'00	
	Total III		262'01
	IV.—From Capital of Branch Line Companies with firm Guarantee. — (a) Open Lines	0'30	
	(b) Construction	...	
	Total IV		0'30
	V.—From Capital of Local Boards. — (a) Open Lines	...	
	(b) Construction	13'00	
	Total V		13'00
	Total, I to V — (a) Open Lines	891'09	
	Total, I to V — (b) Construction	608'91	
	GRAND TOTAL	...	1500'00

STATEMENT B IN APPENDIX III.

Statement showing proposed lines which are under negotiation for construction by private Companies.

No.	NAME OF RAILWAY.	Length.	Estimated cost.	
		Miles.	R	
	Bengal—			
1	Panchkura to Luff Point with terminal and loading arrangements for ships or steamers at the latter place	30	(*a*)	
	Bombay—			
2	Aden to Nobat Dakim (or Sheikh Othman and D'thala) . .	(*b*) 40	Not stated	
3	Dholka-Dhandhuka . . .	40	Do.	
4	Dhandhuka-Ranpur . . .	18	Do.	This is a tramway.
5	Idar Road to Bramhakhed . .	32	Do.	
	Eastern Bengal and Assam—			
6	Borjan to Suntak . . .	8	2,70,000	This is a tramway.
7	Mymensingh, *viâ* Netrokona, to Bara-Ari, with branch from Shambhuganj to Gauripur .	36	22,16,000	
8	Singhjani, *viâ* Sherpur, to Nalitabari	25	12,39,000	
9	Sirajganj-Ullapara . . .	18	11,00,000	
	Madras—			
10	Tinnevelly-Tiruchendur . .	38	20,52,000	
	Punjab—			
11	Rawalpindi-Murree, with extensions to Kuldana and Gharial . .	40	30,80,000	

(*a*) The share capital of the proposed company is £250,000, which, at R15=£1, is equivalent to R37,50,000.
(*b*) Represents the distance between Aden and Nobat Dakim, *viâ* Lahej. The length of the alternative line is not stated.

STATEMENT C IN APPENDIX III.

Memorandum on the Construction of Railways.

Open lines on 1st April 1905.

		Miles.	Miles.
(i)	Eastern Bengal	278·68	4,629·29
	North Western	(a) 3,185·56	
	Oudh and Rohilkhand	(b) 1,165·05	
(ii)	Agra-Delhi Chord (c)	119·94	6,946·33
	Bengal Central (d)	127·69	
	Bengal-Nagpur	1,695·67	
	Bezwada Extension (e)	20·58	
	Bhopal-Itarsi (*British section*) (e)	13·11	
	East Indian	1,962·25	
	Godhra-Rutlam-Nagda (f)	141·14	
	Great Indian Peninsula	1,561·63	
	Indian Midland (c)	807·13	
	Madras (North-East line) (g)	(h) 497·19	
(iii)	Bombay, Baroda and Central India	(i) 504·35	1,408·36
	Madras	904·01	
(iv)	Hardwar-Dehra (j)	...	32·04
(v)	South Behar (k)	78·76	659·57
	Southern Punjab (l)	425·33	
	Tapti Valley (f)	155·48	
(vi)	A. Delhi-Umballa-Kalka (k)	...	162·36
	B. Tarkessar (k)	...	22·23
(vii)	A. Bhopal Itarsi (*Native State section*) (c)	44·28	709·93
	A. Bhopal-Ujjain (c)	113·27	
	A. Bina-Goona-Baran (c)	145·63	
	A. Kolar Gold-fields (g)	9·88	
	A. Nagda-Ujjain (f)	34·32	
	A. Nizam's Guaranteed State	330·13	
	A. Petlad-Cambay (Anand-Tarapur section) (f)	21·50	
	A. Petlad-Cambay (Tarapur-Cambay section) (f)	10·92	
	B. Jammu and Kashmir (*Native State section*) (l)	15·99	201·70
	B. Ludhiana-Dhuri-Jakhal (l)	78·66	
	B. Rajpura-Bhatinda (l)	107·05	
(viii)	Cawnpore-Burhwal (*Metre gauge link*)	(m) 79·60	772·23
	Eastern Bengal—Dacca section	85·92	
	Eastern Bengal—Northern, Behar and Kaunia-Dhubri sections (*including the Karagiat Kristnaga and Teesta-Kurigram branches and the British section of the Sartrabari extension*)	606·71	
(ix)	Assam Bengal	740·38	7,354·41
	Burma	1,340·15	
	Guntakal-Mysore frontier (n)	119·50	
	Jodhpur-Hyderabad (*British section*) (o)	123·93	
	Lucknow-Bareilly (p)	237·04	
	Mysore section (Southern Mahratta) (n)	296·22	
	Nilgiri (g)	16·99	
	Palanpur-Deesa (f)	17·28	
	Rajputana-Malwa (f)	(q) 1,681·85	
	South Indian	1,123·13	
	Southern Mahratta	1,042·04	
	Tinnevelly-Quilon (Travancore) (*British section*) (r)	50·40	
	Tirhoot (s)	565·45	
(x)	Tanjore District Board (r)	...	99·46
(xi)	Ahmedabad-Dholka (f)	33·50	174·47
	Ahmedabad-Parantij (f)	54·70	
	Mymensingh-Jamalpur-Jagannathganj (t)	51·37	
	Noakhali (Bengal) (u)	34·90	
(xii)	A. Rohilkund and Kumaon	...	53·92
	B. Dibru-Sadiya	...	77·50
	C. Bengal-Dooars	...	36·40
	D. Bengal and North-Western	901·80	1,023·15
	D. Bengal Dooars Extensions	116·56	
	D. Deoghur	4·79	
(xiii)	Ledo and Tikak-Margherita (v)	...	8·50
(xiv)	A. Bhavnagar-Gondal-Junagad-Porbandar	(w) 334·19	1,321·74
	A. Bikaner	245·35	
	A. Dhrangadia (x)	20·83	
	A. Jamnagar (x)	(y) 54·22	
	A. Jetalsar-Rajkot (x)	46·21	
	A. Jodhpur	463·89	
	A. Morvi	(z) 89·75	
	A. Udaipur-Chitor	67·30	
	B. Birur-Shimoga (n)	37·92	782·20
	B. Gaekwar's Mehsana (f)	92·63	
	B. Hindupur (Yesvantpur-Mysore frontier) (n)	51·35	
	B. Hyderabad-Godavari Valley (e)	391·13	
	B. Kolhapur (n)	29·27	
	B. Mysore-Nanjangud (n)	15·80	
	B. Shoranur-Cochin (r)	64·75	
	B. Tinnevelly-Quilon (Travancore) (*Native State section*) (r)	57·98	
	B. Vijapur-Kalol-Kadi (f)	41·37	
(xv)	Karaikkal-Peralam (r)	14·65	73·60
	Pondicherry (r)	7·85	
	West of India Portuguese (n)	51·10	
(xvi)	Dandot Light (2' 0") (l)	6·18	168·41
	Jorhat (2' 0")	30·25	
	Khushalgarh-Kohat-Thal (2' 6") (l)	91·73	
	Nowshera-Durgai (2' 6") (l)	40·25	
(xvii)	Jubbulpore-Gondia Extension (2' 6") (aa)	213·77	270·01
	Raipur-Dhamtari (2' 6") (aa)	56·24	
(xviii)	A. Darjeeling-Himalayan (2' 0")	51·00	58·76
	A. Thaton-Duyinzaik (2' 6")	7·76	
	B. Barasat-Basirhat Light (2' 6")	26·06	121·60
	B. Bukhtiarpur-Behar Light (2' 6")	18·50	
	B. Howrah-Amta Light (2' 0")	37·19	
	B. Howrah-Sheakhala Light (2' 0")	19·75	
	B. Tezpur-Balipara Light (2' 6")	20·10	
	C. Barsi Light (2' 6")	21·59	120·53
	C. Kalka-Simla (2' 6")	59·44	
	C. Powayan Light (2' 6") (p)	39·50	
(xix)	Tarakeshwar-Magra Light (2' 6")	...	33·27
(xx)	A. Gaekwar's Dabhoi (2' 6") (f)	94·49	372·11
	A. Gwalior Light (2' 0") (c)	183·53	
	A. Mourbhanj (2' 6") (aa)	32·10	
	A. Parlakimedi Light (2' 6") (aa)	24·62	
	A. Rajpipla (2' 6") (f)	37·37	
	B. Cooch Behar (2' 6") (t)	...	33·60

(a) Includes 5·63 miles of military line not used for public traffic and 26·28 miles of mixed (5' 6" and 3' 3⅜") gauge line between Bhatinda and Kot Kapura, worked over by the North Western State and Rajputana-Malwa railways.

(b) Includes 10·70 miles of mixed (5' 6" and 3' 3⅜") gauge line between Burhwal and Bara Banki, 0·59 mile on the Cawnpore Bridge and 1·81 miles of 3' 3⅜" gauge line between the Oudh and Rohilkhand State Railway Cantonment and the Bengal and North-Western Railway City stations at Benares.

(c) Worked by the Great Indian Peninsula Railway Company

(d) Although for convenience classed amongst State railways, this line is the property of the Bengal Central Railway Company.

(e) Worked by His Highness the Nizam's Guaranteed State Railways Company.

(f) Worked by the Bombay, Baroda and Central India Railway Company.

(g) Worked by the Madras Railway Company.

(h) Includes 2·66 miles of mixed (5' 6" and 3' 3⅜") gauge line between Bezwada and Kistna Block hut and 0·31 mile of 3' 3⅜" gauge line between Kistna Block hut and Tadepalli.

(i) Includes 30·23 miles of 3' 3⅜" gauge line between Viramgam and Wadhwan.

(j) Worked by the Oudh and Rohilkhand State railway.

(k) Worked by the East Indian Railway Company.

(l) Worked by the North Western State railway.

At the commencement of 1905-1906, *i.e.*, on the 1st April 1905, the total length of railways open for traffic was 27,727·68 miles, made up as follows:—

	Miles.	Miles.	Miles.
5' 6" gauge—			
(i) State lines worked by the State		4,020·20	
(ii) State lines worked by companies		6,940·33	
(iii) Companies' lines guaranteed by Government under the old contracts		1,408·36	
(iv) Companies' lines guaranteed by Government under modern contracts		32·04	
(v) Branch line companies' railways assisted by Government under "Rebate" terms		659·57	
(vi) Assisted companies' lines—			
A. Subsidized by the Government of India	162·36		
B. Receiving land only from Government	22·23		
		184·59	
(vii) Native State lines—			
A. Worked by companies	709·93		
B. Worked by State railway agency	201·70		
		911·63	
			14,771·81
3' 3⅜" gauge—			
(viii) State lines worked by the State		772·23	
(ix) State lines worked by companies		7,351·41	
(x) District Boards' lines		99·46	
(xi) Branch line companies' railways assisted by Government under "Rebate" terms		174·47	
(xii) Assisted companies' lines—			
A. Subsidized by the Government of India	53·92		
B. Subsidized by Local Governments	77·50		
C. Subsidized by District Boards	36·40		
D. Receiving land only from Government	1,023·15		
		1,190·97	
(xiii) Unassisted companies' lines		8·50	
(xiv) Native State lines—			
A. Worked by Native States	1,321·74		
B. Worked by companies	782·20		
		2,103·94	
(xv) Lines in Foreign Territory		73·60	
			11,777·58
Special (2' 6" and 2' 0") gauges—			
(xvi) State lines worked by the State		168·41	
(xvii) State lines worked by companies		270·01	
(xviii) Assisted companies' lines—			
A. Subsidized by Local Governments	58·76		
B. Subsidized by District Boards	121·60		
C. Receiving land only from Government	120·53		
		300·89	
(xix) Unassisted companies' lines		33·27	
(xx) Native State lines—			
A. Worked by companies	372·11		
B. Worked by State railway agency	33·60		
		405·71	
			1,178·29
TOTAL			27,727·68

(m) Excludes 3·66 miles of the Lucknow-Bareilly railway between Aishbagh and Daliganj, worked over, but includes 10·69 miles of mixed (5' 6" and 3' 3⅜") gauge line between Burhwal and Bara Banki and 0·59 mile of the Oudh and Rohilkhand State railway on the Cawnpore bridge.

(n) Worked by the Southern Mahratta Railway Company.

(o) Worked by the Jodhpur-Bikaner railway.

(p) Worked by the Rohilkund and Kumaon Railway Company.

(q) Includes 2·10 miles at Ujjain, 1·07 miles between Agra Cantonment and Jumna East Bank and 0·04 mile between Lahori Gate Cabin and Brewery Cabin, Delhi, laid on the 5' 6" gauge, and 26·28 miles of mixed (5' 6" and 3' 3⅜") gauge line between Kot Kapura and Bhatinda, worked over by the Rajputana-Malwa and North Western State railways.

(r) Worked by the South Indian Railway Company.

(s) Worked by the Bengal and North Western Railway Company.

(t) Worked by the Eastern Bengal State railway.

(u) Worked by the Assam-Bengal Railway Company.

(v) Worked by the Assam Railways and Trading Company.

(w) Includes 5·23 miles of Bhavnagar Dock estates and Junagad quarry lines.

(x) Worked by the Bhavnagar-Gondal-Junagad-Porbandar railway.

(y) Includes 3·03 miles of the Bedi Bandar Dock estate lines.

(z) Includes 10·75 miles of 2' 6" gauge line between Vankaner and Morvi.

(aa) Worked by the Bengal-Nagpur Railway Company.

And the mileage under construction or sanctioned for construction on the same date, *viz.*, 1st April 1905, was 3,186·80 miles, as follows :—

	Miles.	Miles.		
5' 6" gauge—				
(i) State lines worked by the State		546·44		
(ii) State lines worked by companies		476·48		
(iii) Branch line companies' railways assisted by Government under "Rebate" terms		154·00		
(iv) Native State line worked by Company		1·39		
			1,178·31	
3' 3⅜" gauge—				
(v) State lines worked by the State		300·87		
(vi) State lines worked by companies		609·34		
(vii) District Boards' lines		5·53		
(viii) Assisted companies' lines—	Miles.			
A. Subsidized by the Government of India	148·00			
B. Receiving land only from Government	116·94			
		264·94		
(ix) Native State lines worked by companies		72·85		
			1,253·53	
Special (2' 6" and 2' 0") gauges—				
(x) State lines worked by the State		6·80		
(xi) State lines worked by companies		325·52		
(xii) Assisted companies' lines—	Miles.			
A. Subsidized by District Boards	105·50			
B. Receiving land only from Government	214·66			
		320·16		
(xiii) Native State lines—				
A. Worked by Native States	11·86			
B. Worked by companies	68·60			
C. Worked by State railway agency	22·02			
		102·48		
			754·96	
TOTAL				3,186·80

There was thus a grand total of railways completed and in hand, on the 1st April 1905, of miles . . . . 30,914·48

Lines under construction and sanctioned on 31st March 1905.

		Miles.	Miles.	Miles.
(i)	**Eastern Bengal—**			
	Kankurgachi Chord	2·25		
	Panchooria to the river Ganges (*a*)	6·00		
	Ranaghat to Lalgola Ghat	97·50	105·75	
	Nagda-Muttra (Southern section)—			
	Nagda to the crossing of the Chambal river		141·52	
	North Western—			
	From a point 12 miles south of Quetta to Nushki	83·36		
	Sargoda to Shorkot Road	103·14		
	Shahdara to Sangla	55·17	241·67	
	Oudh and Rohilkhand			
	Phaphaman to Zafarabad		57·50	546·44
(ii)	**Azhikal-Mangalore**		77·27	
	Bengal-Nagpur—			
	Bhojudih to Hariharpur	26·96		
	Bhojudih to Parthadihi	2·28		
	Malkera to Mohuda	3·40	32·64	
	East Indian—			
	Bhagalpur to Bausi	31·04		
	Etmadpur chord	1·11		
	Khurja to Hapur	39·49		
	Mile 170½ from Howrah on the Jharia branch to Chandore	4·16		
	Tasra siding	1·75		
	Ondal to Sainthia	44·93		
	Manpur to Dhanbaid	121·49		
	Nagri to Kasunda	1·50		
	Mainpuri to Farukhabad	36·41	282·00	
	Great Indian Peninsula—			
	Kurla to Mazagaon	6·51		
	Mahim link	1·32		
	Warora to Bellarpur	37·59	45·42	
	Indian Midland			
	Portion of Agra-Balinganj branch		2·24	
	Madras (North East line)			
	Korukkuppettai to Basin Road		0·85	
	Salem-Attur (*b*)		36·06	476·48
(iii)	**Southern Punjab Extension—**			
	Ludhiana to MacLeod Ganj			154·00
(iv)	**Petlad-Cambay (Tarapur-Cambay section)—**			
	Cambay to Cambay Bandar			1·39
(v)	**Eastern Bengal—**			
	Golokganj to the Brahmaputra river opposite Gauhati	151·62		
	Katihar to Godagari	105·00		
	Kaunia to Bonarpara	44·25		300·87
(vi)	**Bellary-Rayadrug**		33·00	
	Burma Extensions—			
	Henzada to Kyangin	65·66		
	Pegu to Martaban (*b*)	121·27	186·93	
	Hospet-Kottur		44·10	
	Nilgiri—			
	Coonoor to Ootacamund		11·50	
	Rajputana-Malwa—			
	Narnaul to Phulera		100·60	
	South Indian—			
	Mandapam to Rameswaram Temple	10·12		
	Tangachimadam to Port Ampthill	1·71		
	Tiruppachettai to Sivagunga	9·00	20·83	
	Tirhoot—			
	Bairagnia to Bhikna Thoree	79·55		
	Bettiah to Bagaha	49·35		
	Bhagalpur to Bhagalpur Ghat	4·50		
	Mansi to Bhaptiahi	60·37		
	Saharsa to Murliganj	18·61	212·38	609·34
(vii)	**Tanjore District Board—**			
	Adirampatnam Salt siding		1·00	
	Arantangi Quarry branch		3·90	
	Thambikkottai Salt siding		0·63	5·53
(viii)	A. **Rohilkund and Kumaon—**			
	Bareilly to Soron		56·00	
	Lalkua to Kashipur		45·00	
	Moradabad to Ramnagar		47·00	148·00
	B. **Bengal and North-Western—**			
	Barhni (Bahadurganj) to Tulsipur		22·54	
	Dharonda to Maharajganj		3·90	
	Gainsari to Jarwa		12·56	
	Gorakhpur to Bagaha		60·94	
	Sawan to Thawe		17·00	116·94
(ix)	**Jaipur—**			
	Sanganer to Siwai-Madhopur			72·85
(x)	**Jullundur-Kapurthala-Sultanpur** (*British section*) (*c*)—			
	Jullundur to the British Frontier			6·80
(xi)	**Gondia-Chanda (2' 6")—**			
	Gondia to Chanda (*b*)	148·65		
	Pauni (Brahmapuri) to Nagpur (*b*)	63·75	212·40	
	Jubbulpore-Gondia Extension (2' 0")—			
	Chhindwara to Burcoone	21·36		
	Jubbulpore to Burgi	17·54		
	Khursadeyi to Sirgora	7·76		
	Nainpur to Mandla	22·67	69·33	
	Morappur-Dharmapuri (2' 6")		18·36	
	Tirupattur-Krishnagiri (2' 6")		25·43	325·52
(xii)	A. **Howrah-Amta Light (2' 0")—**			
	Autpur to Champadanga (*b*)	9·00		
	Autpur to Rajbalhat (*b*)	3·50	12·50	
	Madura District Light (2' 6")—			
	Ammayanayakkanur to Kotagudi	55·00		
	Periyakulam to Krishna-Manaik's Tope	5·00		
	Theni to Karuvanath	33·00	93·00	105·50
	B. **Barsi Light (2' 0")—**			
	Barsi Road Junction to Pandharpur	30·67		
	Barsi Town to Tadwala	26·70	57·37	
	Dwara-Therria Light (2' 0")—			
	Dwara to Maolong (*d*)	13·50		
	Maolong to Therria Ghat (*b*)	6·00	19·50	
	Matheran (2' 0")			
	Neral to Matheran		12·79	
	Shahdara (Delhi) Saharanpur Light (2' 6")—			
	Baraut to Meerut	30·00		
	Shahdara to Saharanpur	95·00	125·00	214·66
(xiii)	A. **Cutch (2' 6")—**			
	Anjar to Tuna			11·86
	B. **Gwalior Light (2' 0")—**			
	Sabalgarh to Shivpur			68·60
	C. **Jullundur-Kapurthala-Sultanpur** (*Native State section*)—			
	Sultanpur to the British Frontier (*c*)			22·02

(*a*) Constructed but not worked.
(*b*) Commencement of work not authorized.
(*c*) Commencement of work not authorized and question of gauge not finally settled.
(*d*) Completion deferred.

New Lines authorised.

		Miles.	Miles.	Miles.
(i)	Nagda-Muttra—			
	Crossing of the Chambal river to Muttra	202·46	242·46	265·46
	Kotah to Baran	40·00		
	North Western—			
	Kacha Garhi to mile 23		23·00	
(ii)	Agra-Delhi Chord—			
	Kosi to Sanket		6·06	80·67
	Bengal-Nagpur—			
	Branch line near Khanoodih		1·97	
	East Indian—			
	Agra direct access	1·75	72·64	
	Borachuck to Sodepur	4·50		
	Hooghly to Katwa	65·20		
	Chord line between the East Indian and Oudh and Rohilkhand State railways near Moghal Sarai.	1·19		
(iii)	Amritsar-Patti			26·85

		Miles.	Miles.	Miles.
(iv)	Eastern Bengal—			
	Forbesganj to the Nepal Frontier			6·50
(v)	Assam-Bengal—			
	Akhaura to Ashuganj		19·00	25·70
	Burma—			
	Thamaing to Malagaon		6·70	
(vi)	Bezwada-Masulipatam			45·90
(vii)	Dibru-Sadiya—			
	Talap to Shaikwaghat			8·50
(viii)	A. Morvi—			
	Stone Quarry branch (a)			2·75
	B. Gaekwar's Mehsana			
	Chanasma to Bechraji	17·27	38·47	42·47
	Manund Road to Harij	21·20		
	Sangli			
	Miraj to Sangli Town		4·00	

		Miles.	Miles.	Miles.
(ix)	Purulia-Ranchi (2' 6")			72·26
(x)	Cutch (2' 6")—			
	Anjar to Bhuj		25·38	44·63
	Dholpur-Bari (2' 6")		19·25	

Lines opened or likely to be opened.

		Miles.	Miles.	Miles.
(xi)	Eastern Bengal—			
	Panchooria to the river Ganges	6·00	103·85	187·14
	Ranaghat to Lalgola Ghat	*97·85		
	North Western—			
	Spezand Junction to Nushki		*83·29	
(xii)	Agra-Delhi Chord—			
	Kosi to Sanket		6·06	49·17
	Bengal-Nagpur			
	Mohuda to Malkera		*5·70	
	East Indian—			
	Etmadpur Chord	1·11	37·41	
	Mainpuri to Farukhabad	*36·30		
(xiii)	Southern Punjab Extension—			
	MacLeodganj to Ferozepore City		*76·88	152·78
	Ferozepore Cantonment to Ludhiana		*75·90	

		Miles.	Miles.	Miles.
(xiv)	Eastern Bengal—			
	Bonarpara to Kaunia		*44·47	79·84
	Golokganj to Kokrajhar		35·37	
(xv)	Bellary-Rayadrug		*33·75	283·43
	Hospet Kottur		*43·06	
	Rajputana-Malwa—			
	Phulera to Narnaul		*100·53	
	Tirhoot—			
	Bairagnia to Narkatiaganj	58·05	106·59	
	Bhagalpur to Bhagalpur Ghat	*4·29		
	Bettiah to Bhikna Thoree	44·25		
(xvi)	A. Rohilkund and Kumaon—			
	Bareilly to Soron			56·00
	B. Bengal and North-Western—			
	Barhni to Tulsipur		*23·05	35·61
	Gainsari to Jarwa		12·56	
(xvii)	Jaipur—			
	Sanganer to Nawai			32·25

		Miles.	Miles.	Miles.
(xviii)	Jubbulpore-Gondia Extension (2' 6")—			
	Burgi to Jubbulpore		*16·96	60·75
	Morappur-Dharmapuri (2' 6")		18·36	
	Tirupattur-Krishnagiri (2' 6")		25·43	
(xix)	Barsi Light (2' 6")—			
	Barsi Town to Kuslamb			7·00
(xx)	Cutch (2' 6")—			
	Anjar to Tuna			11·86

(a) This branch is on the 2' 6" gauge.
* Correction of mileage.

During 1905-1906, *i.e.*, from 1st April 1905 to the 31st March 1906, 621·69 miles of new railway have been authorized as follows :—

	Miles.	Miles.
5' 6" gauge—		
(i) State lines worked by the State	265·46	
(ii) State lines worked by companies	80·67	
(iii) Branch line company's railway assisted by Government under "Rebate" terms	26·85	
		372·98
3' 3⅜" gauge—		
(iv) State lines worked by the State	6·50	
(v) State lines worked by companies	25·70	
(vi) District Boards' lines	45·90	
(vii) Assisted company's lines subsidized by Local Governments	8·50	
(viii) Native State lines—		
A. Worked by Native States . . . Miles. 2·75		
B. Worked by companies . . . 42·47		
	45·22	
		131·82
Special (2' 6" and 2' 0") gauges—		
(ix) State lines worked by companies	72·26	
(x) Native State lines worked by Native States	44·63	
		116·89
TOTAL		621·69

And 955·83 miles have been or are likely to be opened to public traffic as follows :—

	Miles.	Miles.
5' 6" gauge—		
(xi) State lines worked by the State	187·14	
(xii) State lines worked by companies	49·17	
(xiii) Branch line companies' railways assisted by Government under "Rebate" terms	152·78	
		389·09
3' 3⅜" gauge—		
(xiv) State lines worked by the State	79·84	
(xv) State lines worked by companies	283·43	
(xvi) Assisted companies' lines—		
A. Subsidized by the Government of India . . 56·00		
B. Receiving land only from Government . 35·61		
	91·61	
(xvii) Native State lines worked by companies	32·25	
		487·13
Special (2' 6" and 2' 0") gauges—		
(xviii) State lines worked by companies	60·75	
(xix) Assisted companies' lines receiving land only from Government	7·00	
(xx) Native State lines worked by companies	11·86	
		79·61
TOTAL		955·83

The total length of open line at the commencement of 1906-1907, *i.e.*, on the 1st April 1906, will, therefore, be 28,683·81 miles, comprising—

	Miles.	Miles.	Miles.
5' 6" gauge—			
(i) State lines worked by the State	4,941·20		
(ii) State lines worked by companies	7,375·05		
(iii) Companies' lines guaranteed by Government under the old contracts	904·01		
(iv) Companies' lines guaranteed by Government under modern contracts	32·04		
(v) Branch line companies' railways assisted by Government under "Rebate" terms	812·35		
(vi) Assisted companies' lines—			
A. Subsidized by the Government of India	162·36		
B. Receiving land only from Government	22·23		
		184·59	
(vii) Native State lines—			
A. Worked by companies	709·93		
B. Worked by State railway agency	201·70		
		911·63	
			15,160·87
3' 3⅜" gauge—			
(viii) State lines worked by the State	852·00		
(ix) State lines worked by companies	7,663·74		
(x) District Boards' lines	99·46		
(xi) Branch line companies' railways assisted by Government under "Rebate" terms	139·57		
(xii) Assisted companies' lines—			
A. Subsidized by the Government of India	118·92		
B. Subsidized by Local Governments	77·50		
C. Subsidized by District Boards	36·40		
D. Receiving land only from Government	1,058·76		
		1,291·58	
(xiii) Unassisted companies' lines		8·50	
(xiv) Native State lines—			
A. Worked by Native States	1,321·63		
B. Worked by companies	814·45		
		2,136·08	
(xv) Lines in Foreign Territory		73·60	
			12,264·53
Special (2' 6" and 2' 0") gauges—			
(xvi) State lines worked by the State	168·41		
(xvii) State lines worked by companies	330·96		
(xviii) Assisted companies' lines—			
A. Subsidized by Local Governments	58·76		
B. Subsidized by District Boards	121·60		
C. Receiving land only from Government	127·53		
		307·89	
(xix) Unassisted companies' lines		33·27	
(xx) Native State lines—			
A. Worked by Native States	11·86		
B. Worked by companies	372·42		
C. Worked by State railway agency	33·60		
		417·88	
			1,258·41
TOTAL			§28,683·81

Open lines on 1st April 1906.

			Miles.	Miles.
(i)		Eastern Bengal	*507·30	
		North Western	(a)3,268·85	4,941·20
		Oudh and Rohilkhand	(b) 1,165·05	
(ii)		Agra-Delhi Chord (c)	126·00	
		Bengal Central	(d)	
		Bengal-Nagpur	*1,703·16	
		Bezwada Extension (e)	20·58	
		Bhopal-Itarsi (*British section*) (c)	13·11	
		Bombay, Baroda and Central India	(f) 504·35	7,375·05
		East Indian	*1,909·99	
		Godhra-Rutlam Nagda (g)	141·14	
		Great Indian Peninsula	1,561·63	
		Indian Midland (c)	*807·90	
		Madras (North-East line) (h)	(i) 497·19	
(iii)		Bombay, Baroda and Central India	†	
		Madras		904·01
(iv)		Hardwar-Dehra (j)	...	32·04
(v)		South Behar (k)	78·76	
		Southern Punjab (l)	425·33	812·35
		Southern Punjab Extension (l)	152·78	
		Tapti Valley (g)	155·48	
(vi)		A. Delhi-Umballa-Kalka (k)	...	162·36
		B. Tarkessur (k)	...	22·23
(vii)	A.	Bhopal-Itarsi (*Native State section*) (c)	44·28	
		Bhopal-Ujjain (c)	113·27	
		Bina-Goona-Baran (c)	145·63	
		Kolar Gold-fields (n)	9·88	709·03
		Nagda-Ujjain (g)	34·32	
		Nizam's Guaranteed State	330·13	
		Petlad-Cambay (Anand Tarapur section) (g)	21·50	
		Petlad-Cambay (Tarapur-Cambay section) (g)	10·92	
	B.	Jammu and Kashmir (*Native State section*) (l)	15·99	
		Ludhiana-Dhuri Jakhal (l)	78·66	201·70
		Rajpura-Bhatinda (l)	107·05	
(viii)		Cawnpore Burhwal (*Metre gauge link*)	(m) 79·60	
		Eastern Bengal—		
		Dacca section	85·92	852·00
		Northern, Behar and Kaunia-Dhubri sections (*including the Ranaghat-Krishnagar and Teesta Kurigram branches and the British section of the Santrabari extension*)	* 686·48	
(ix)		Assam-Bengal	775·28	
		Bellary-Rayadrug (k)	33·25	
		Burma	1,340·15	
		Guntakal-Mysore frontier (n)	119·50	
		Hospet Kottur (n)	43·06	
		Jodhpur-Hyderabad (*British section*) (o)	1[illegible]·98	
		Lucknow-Bareilly (p)	237·04	
		Mysore section (Southern Mahratta) (n)	296·22	7,663·74
		Nilgiri (k)	16·99	
		Palanpur-Deesa (g)	17·28	
		Rajputana-Malwa (g)	(q) 1,713·38	
		South Indian	*1,123·05	
		Southern Mahratta	1,012·04	
		Tinnevelly-Quilon (Travancore) (*British section*) (r)	* 50·48	
		Tirhoot (s)	672·04	
(x)		Tanjore District Board (r)	...	99·46
(xi)		Ahmedabad-Dholka (g)	33·50	
		Ahmedabad-Parantij (g)	54·70	139·57
		Mymensingh-Jamalpur-Jagannathganj (t)	51·37	
		Noakhali (Bengal)	‡	
(xii)	A.	Rohilkund and Kumaon	...	118·92
	B.	Dibru-Sadiya	...	77·50
	C.	Bengal-Dooars	...	36·40
	D.	Bengal and North-Western	937·41	
		Bengal-Dooars Extensions	116·56	1,058·76
		Deoghur	4·79	
(xiii)		Ledo and Tikak-Margherita (u)	...	8·50
(xiv)	A.	Bhavnagar-Gondal-Junagad-Porbandar	(v) 334·19	
		Bikaner	215·35	
		Dhrangadra (w)	20·83	
		Jamnagar (w)	(x) 54·22	1,321·63
		Jetalsar-Rajkot (w)	46·21	
		Jodhpur	463·89	
		Morvi	(y)*89·64	
		Udaipur-Chitor	67·30	
	B.	Birur-Shimoga (n)	37·92	
		Gaekwar's Mehsana (g)	92·63	
		Hindupur (Yesvantpur-Mysore frontier) (n)	51·35	
		Hyderabad-Godavari Valley (c)	391·13	
		Jaipur (g)	32·25	
		Kolhapur (n)	29·27	814·45
		Mysore-Nanjangud (n)	15·80	
		Shoranur-Cochin (h)	64·75	
		Tinnevelly-Quilon (Travancore) (*Native State section*) (r)	57·98	
		Vijapur-Kalol-Kadi (g)	41·37	
(xv)		Karaikkal-Peralam (r)	14·65	
		Pondicherry (r)	7·85	73·60
		West of India Portuguese (n)	51·10	
(xvi)		Dandot Light (2' 0") (l)	6·18	
		Jorhat (2' 0")	30·25	168·41
		Khushalgarh-Kohat-Thal (2' 6") (l)	91·73	
		Nowshera-Durgai (2' 6") (l)	40·25	
(xvii)		Jubbulpore-Gondia Extension (2' 6") (z)	* 230·93	
		Morappur-Dharmapuri (2' 6") (r)	18·36	330·96
		Raipur-Dhamtari (2' 6") (z)	56·24	
		Tirupattur Krishnagiri (2' 6") (r)	25·43	
(xviii)	A.	Darjeeling-Himalayan (2' 0")	51·00	58·76
		Thaton-Duyinzaik (2' 0")	7·76	
	B.	Barasat Basirhat Light (2' 6")	26·06	
		Bukhtiarpur-Behar Light (2' 6")	18·50	
		Howrah Amta Light (2' 6")	37·19	121·60
		Howrah-Sheakhala Light (2' 0")	19·75	
		Tezpur-Balipara Light (2' 6")	20·10	
	C.	Barsi Light (2' 6")	28·59	
		Kalka-Simla (2' 6")	59·44	127·53
		Powayan Light (2' 6") (p)	39·50	
(xix)		Tarakeshwar-Magra Light (2' 6")		33·27
(xx)	A.	Cutch (2' 6")	...	11·86
	B.	Gaekwar's Dabhoi (2' 6") (g)	94·49	
		Gwalior Light (2' 0") (c)	183·53	
		Mourbhanj (2' 6") (z)	*32·41	372·42
		Parlakimedi Light (2' 6") (z)	24·62	
		Rajpipla (2' 6") (g)	37·37	
	C.	Cooch Behar (2' 6") (t)	...	33·60

(a) See foot-note (a) on page 119.
(b) See foot-note (b) on page 119.
(c) Worked by the Great Indian Peninsula Railway Company.
(d) Although for convenience classed amongst State railways, this line was the property of the Bengal Central Railway Company. It was purchased by the State on the 1st July 1905, and amalgamated with the 5' 6" gauge section of the Eastern Bengal State railway.
(e) Worked by His Highness the Nizam's Guaranteed State Railways Company.
(f) Includes 19·23 miles of 3' 3⅜" gauge line between Viramgam and Wadhwan.
(g) Worked by the Bombay, Baroda and Central India Railway Company.
(h) Worked by the Madras Railway Company.
(i) See foot-note (h) on page 110.
(j) Worked by the Oudh and Rohilkhand State railway.
(k) Worked by the East Indian Railway Company.
(l) Worked by the North Western State railway.
(m) See foot-note (m) on page 119.
(n) Worked by the Southern Mahratta Railway Company.
(o) Worked by the Jodhpur-Bikaner railway.
(p) Worked by the Rohilkund and Kumaon Railway Company.
(q) See foot-note (q) on page 119.
(r) Worked by the South Indian Railway Company.
(s) Worked by the Bengal and North-Western Railway Company.
(t) Worked by the Eastern Bengal State railway.
(u) Worked by the Assam Railways and Trading Company.
(v) Includes 5·23 miles of Bhavnagar Dock estates and Junagad quarry lines.
(w) Worked by the Bhavnagar-Gondal-Junagad-Porbandar railway.
(x) Includes 3·03 miles of the Bedi Bandar Dock estate lines.
(y) Includes 16·75 miles of 2' 6" gauge line between Vankaner and Morvi.
(z) Worked by the Bengal-Nagpur Railway Company.

* Correction of mileage.
† Purchased by the State with effect from the 1st January 1906 and transferred to State lines worked by Companies.
‡ Purchased by the State with effect from the 1st January 1906 and amalgamated with the Assam-Bengal railway.
§ Made up as follows:—

Open at the commencement of 1905-1906	27,727·68
Opened during 1905-1906	9[illegible]·83
	28,6[illegible]3·51
Add— Net increase due to corrections of mileage	0·30
	28,683·81

Lines under construction and sanctioned on 31st March 1906.

		Miles.	Miles.	Miles.
(i)	Eastern Bengal—			
	Kankurgachi Chord		2·25	
	Nagda-Muttra—			
	Nagda to Muttra	343·98	383·98	
	Kotah to Baran	40·00		
	North Western—			625·22
	Kacha Garhi to mile 23	23·00		
	Sargoda to Shorkot Road	103·14	181·49	
	Shahdara to Sangla	*55·35		
	Oudh and Rohilkhand—			
	Phaphamau to Zafarabad		57·50	
(ii)	Azhikal-Mangalore		77·27	
	Bengal-Nagpur—			
	Bhojudih to Hariharpur	*25·64		
	Bhojudih to Parthadihi	2·28	29 89	
	Branch line near Kanoodih	1·97		
	East Indian—			
	Agra direct access	1·75		
	Bhagalpur to Bausi	31·04		
	Borachuk to Sodepur	4·50		
	Chord line between the East Indian and Oudh and Rohilkhand State railways near Moghal Sarai	1·19		
	Hooghly to Katwa	65·20	315·34	
	Khurja to Hapur	39·49		507·07
	Mile 170½ from Howrah on the Jharia branch to Chandore	4·16		
	Ondal to Sainthia	44 93		
	Manpur to Dhanbaid	121·49		
	Nagri to Kasunda	1 59		
	Great Indian Peninsula—			
	Kurla to Mazagaon	6 51		
	Mahim link	1·32	45·42	
	Warora to Bellarpur	37 59		
	Indian Midland—			
	Portion of Agra-Ballnganj branch		2·24	
	Madras (North-East line)—			
	Korukkuppettai to Basin Road		0·85	
	Salem-Attur (a)		36·06	
(iii)	Amritsar-Patti			26·85
(iv)	Petlad-Cambay (Tarapur-Cambay section)—			
	Cambay to Cambay Bandar			1·39
(v)	Eastern Bengal—			
	Forbesganj to the Nepal Frontier		6·50	
	Katihar to Godagari		105·00	227·75
	Kokrajhar to the Brahmaputra river opposite Gauhati		116·25	
(vi)	Assam Bengal—			
	Akhaura to Ashuganj		10·00	
	Burma—			
	Thamaing to Malagaon		6 70	
	Burma Extensions—			
	Henzada to Kyangin	65 66	186·93	
	Pegu to Martaban (a)	121 27		
	Nilgiri—			
	Coonoor to Ootacamund		11·50	350·54
	South Indian—			
	Mandapam to Rameswaram Temple	10 12		
	Tangachimadam to Port Ampthill	1 71	20·83	
	Tiruppachettai to Sivagunga	9 00		
	Tirhoot—			
	Mansi to Bhaptiahi	60·37		
	Narkatiaganj to Bagaha	26·60	105 58	
	Saharsa to Muriiganj	18 61		
(vii)	Bezwada-Masulipatam		45 90	
	Tanjore District Board—			51·43
	Adirampatnam Salt siding	1 00		
	Arantangi Quarry branch	3 90	5·53	
	Thambikkottai Salt siding	0 63		
(viii)	A. Rohilkund and Kumaon—			
	Lalkua to Kashipur		45 00	92·00
	Moradabad to Ramnagar		47·00	
	B. Dibru-Sadiya—			
	Talap to Shaikhwaghat			8·50
	C. Bengal and North-Western—			
	Dharonda to Maharajganj		3·90	
	Gorakhpur to Bagaha		60·94	81·84
	Savan to Thawe		17·00	
(ix)	A. Morvi—			
	Stone Quarry branch (b)			2·75
	B. Gackwar's Mehsana—			
	Chausama to Bechraji	17 27	38·47	
	Manund Road to Harij	21·20		
	Jaipur—			83·07
	Nawai to Siwai-Madhopur		40·60	
	Sangli—			
	Miraj to Sangli Town		4·00	
(x)	Jullundur-Kapurthala-Sultanpur (*British section*) (c)—			
	Jullundur to the British frontier			6·80
(xi)	Gondia-Chanda (2' 6")—			
	Gondia to Chanda (a)	148·65	212·40	
	Pauni (Brahmapuri) to Nagpur (a)	63·75		
	Jubbulpore-Gondia Extension (2' 6")—			345·92
	Chhindwara to Burcoole	21·36		
	Khursadeyi to Sirgora	7·76	61·26	
	Nainpur to Mandla	*32·14		
	Purulia-Ranchi (2' 6")		72·26	
(xii)	A Howrah-Amta Light (2' 0")—			
	Autpur to Champadanga (a)		9·00	12·50
	Autpur to Rajbulhat (a)		3·50	
	B Barsi Light (2' 6")—			
	Barsi Road Jn. to Pandharpur	30 67	50 37	
	Kualamb to Tadwala	19 70		
	Dwara-Therria Light (2' 6")—			
	Dwara to Maolong (d)	13·50	19·50	
	Maolong to Therria Ghat (a)	6·00		207·66
	Matheran (2' 0")—			
	Neral to Matheran		12·79	
	Shahdara (Delhi)-Saharanpur Light (2' 6")—			
	Baraut to Meerut	30 00	125·00	
	Shahdara to Saharanpur	95·00		
(xiii)	A. Cutch (2' 6")—			
	Anjar to Bhuj		25·38	44·63
	Dholpur-Bari (2' 6")		19·25	
	B. Gwalior Light (2' 0")—			
	Sabalgarh to Shiupur			68·60
	C. Jullundur-Kapurthala-Sultanpur (*Native State section*)—			
	Sultanpur to the British Frontier (a)			22 02

(a) Commencement of work not authorized.
(b) This branch is on the 2' 6" gauge.
(c) Commencement of work not authorized and question of gauge not finally settled.
(d) Completion deferred.
* Correction of mileage.

And the mileage under construction or sanctioned for construction on the 31st March 1906 will be 2,766·54 miles, made up as follows:—

	Miles.	Miles.	Miles.
5' 6" gauge—			
(i) State lines worked by the State		625·22	
(ii) State lines worked by companies		507·07	
(iii) Branch line companies' railways assisted by Government under "Rebate" terms		26·85	
(iv) Native State lines worked by companies		1·39	
			1,160·53
3' 3⅜" gauge—			
(v) State lines worked by the State		227·75	
(vi) State lines worked by companies		350·54	
(vii) District Boards' lines		51·43	
(viii) Assisted companies' lines—			
A. Subsidized by the Government of India	92·00		
B. Subsidized by Local Government	8·50		
C. Receiving land only from Government	81·84		
		182·34	
(ix) Native State lines—			
A. Worked by Native States	2·75		
B. Worked by companies	83·07		
		85·82	
			897·88
Special (2' 6" and 2' 0") gauges—			
(x) State lines worked by the State		6·80	
(xi) State lines worked by companies		345·92	
(xii) Assisted companies' lines—			
A. Subsidized by District Boards	12·50		
B. Receiving land only from Government	207·66		
		220·16	
(xiii) Native State lines—			
A. Worked by Native States	44·63		
B. Worked by companies	68·60		
C. Worked by State railway agency	22·02		
		135·25	
			708·13
TOTAL			2,766·54

Making a grand total of railways completed and in hand, at the commencement of 1906-1907 of miles . . . . . † 31,450·35

And showing, after allowing for lines abandoned and corrections of mileage, an advance on the previous year of miles . . . 535·87

† Made up as follows:—

		Miles.
Completed and in hand at the beginning of 1905-1906		30,914·48
Sanctioned during 1905-1906		621·69
		31,536·17
Add—		
Increase in mileage of the Mandla branch of the Jubbulpur-Gondia extension		9·47
		31,545 64
Deduct—		
Madura District Light railway abandoned	93·00	
Net decrease due to corrections of mileage	2·29	
		95·29
		31,450·35

It is expected that the following lengths of unfinished line will be opened for public traffic in 1906-1907:—

	Miles.	Miles.	Miles.
5' 6" gauge—			
(i) State lines worked by the State		319·76	
(ii) State lines worked by companies		348·65	
(iii) Branch line companies' railways assisted by Government under "Rebate" terms		26·85	
			695·26
3' 3⅜" gauge—			
(iv) State lines worked by companies		105·58	
(v) Assisted companies' lines—			
A. Subsidized by the Government of India	92·00		
B. Receiving land only from Government	60·94		
		152·94	
			258·52
Special (2' 6" and 2' 0") gauges—			
(vi) Assisted companies' lines receiving land only from Government			19·70
TOTAL			973·48

Leaving the undermentioned lines for completion in 1907-1908 or later:—

	Miles.	Miles.	Miles.
5' 6" gauge—			
(vii) State lines worked by the State		305·46	
(viii) State lines worked by companies		158·42	
(ix) Native State lines worked by companies		1·39	
			465·27
3' 3⅜" gauge—			
(x) State lines worked by the State		227·75	
(xi) State lines worked by companies		244·96	
(xii) District Boards' lines		51·43	
(xiii) Assisted companies' lines—			
A. Subsidized by Local Governments	8·50		
B. Receiving land only from Government	20·90		
		29·40	
(xiv) Native State lines—			
A. Worked by Native States	2·75		
B. Worked by companies	83·07		
		85·82	
			639·36
Special (2' 6" and 2' 0") gauges—			
(xv) State lines worked by the State		6·80	
(xvi) State lines worked by companies		345·92	
(xvii) Assisted companies' lines—			
A. Subsidized by District Boards	12·50		
B. Receiving land only from Government	187·96		
		200·46	
(xviii) Native State lines—			
A. Worked by Native States	44·63		
B. Worked by companies	68·60		
C. Worked by State railway agency	22·02		
		135·25	
			688·43
TOTAL			1,793·06

		Miles.	Miles.	Miles.
(i)	Eastern Bengal—			
	Kankurgachi Chord		2·25	
	Nagda-Muttra—			
	Nagda to Morak		101·52	
	North Western—			
	Sargoda to Shorkot Road	103·14		
	Shahdara to Shangla	55·35	158·49	
	Oudh and Rohilkhand—			
	Phaphamau to Zafarabad		57·50	319·76
(ii)	Azhikal-Mangalore		77·27	
	Bengal-Nagpur—			
	Bhojudih to Hariharpur		25·64	
	East Indian—			
	Khurja to Hapur	39·49		
	Manpur to Dhanbaid	121·49		
	Ondal to Sainthia	44·93	205·91	
	Great Indian Peninsula—			
	Warora to Bellarpur		37·59	
	Indian Midland—			
	Portion of the Agra-Balinganj branch		2·24	348·65
(iii)	Amritsar-Patti			26·85
(iv)	Tirhoot—			
	Mansi to Bhaptiahi		60·37	
	Narkatiaganj to Bagaha		26·60	
	Saharsa to Murliganj		18·61	105·58
(v)	A. Rohilkund and Kumaon—			
	Lalkua to Kashipur		45·00	
	Moradabad to Ramnagar		47·00	92·00
	B. Bengal and North-Western—			
	Gorakhpur to Bagaha			60·94
(vi)	Barsi Light (2' 6")—			
	Kuslamb to Tadwala			19·70
(vii)	Nagda-Muttra—			
	Morak to Muttra	242·46		
	Kotah to Baran	40·00	282·45	
	North Western—			
	Kacha Garhi to mile 23		23·00	305·46
(viii)	Bengal-Nagpur—			
	Bhojudih to Parthadihi	2·28		
	Branch line near Khanoodih	1·97	4·25	
	East Indian—			
	Agra direct access	1·75		
	Bhagalpur to Bausi	31·04		
	Borachuck to Sodepur	4·50		
	Chord line between the East Indian and Oudh and Rohilkhand State Railways near Moghal Sarai	1·19		
	Hooghly to Katwa	65·20		
	Mile 170½ from Howrah on the Jharia branch to Chandore	4·10		
	Nagri to Kusunda	1·59	109·43	
	Great Indian Peninsula—			
	Kurla to Mazagaon	6·51		
	Mahim link	1·32	7·83	
	Madras (North-East line)—			
	Korukkuppettai to Basin Road		0·85	
	Salem-Attur (a)		36·06	158·42
(ix)	Petlad-Cambay (Tarapur-Cambay section)—			
	Cambay to Cambay Bandar			1·39
(x)	Eastern Bengal			
	Forbesganj to the Nepal Frontier		6·50	
	Katihar to Godagari		105·00	
	Kokrajhar to the Brahmaputra river opposite Gauhati		116·25	227·75
(xi)	Assam-Bengal—			
	Akhaura to Ashuganj		10·00	
	Burma—			
	Thamaing to Malagaon		6·70	
	Burma Extensions—			
	Henzada to Kyangin	65·66		
	Pegu to Martaban (a)	121·27	186·93	
	Nilgiri—			
	Coonoor to Ootacamund		11·50	
	South Indian—			
	Mandapam to Rameswaram Temple	10·12		
	Tangachimadam to Port Ampthill	1·71		
	Tiruppachettai to Sivagunga	9·00	20·83	244·96
(xii)	Bezwada-Masulipatam		45·90	
	Tanjore District Board—			
	Adirampatnam Salt siding	1·00		
	Arantangi Quarry branch	3·90		
	Thambikkottai Salt siding	0·63	5·53	51·43
(xiii)	A. Dibru-Sadiya—			
	Talap to Shaikwaghat			8·50
	B. Bengal and North-Western—			
	Dharonda to Maharajganj		3·90	
	Savan to Thawe		17·00	20·90
(xiv)	A. Morvi—			
	Stone Quarry branch			2·75
	B. Gaekwar's Mehsana—			
	Chausama to Bechraji	17·27		
	Manund Road to Harij	21·20	38·47	
	Jaipur—			
	Nawai to Siwai Madhopur		40·60	
	Sangli—			
	Miraj to Sangli Town		4·00	83·07
(xv)	Jullundur-Kapurthala-Sultanpur (*British section*)—			
	Jullundur to the British Frontier (b)			6·80
(xvi)	Gondia-Chanda (2' 6")—			
	Gondia to Chanda (a)	148·65		
	Pauni (Brahmapuri) to Nagpur (a)	63·75	212·40	
	Jubbulpore-Gondia Extension (2' 6")—			
	Chhindwara to Burcoole	21·38		
	Khursadeyi to Sirgora	7·76		
	Nainpur to Mandla	32·14	61·26	
	Purulia-Ranchi (2' 6")		72·26	345·92
(xvii)	A. Howrah-Amta Light (2' 0")—			
	Autpur to Champadanga (a)		9·00	
	Autpur to Rajbulhat (a)		3·50	12·50
	B. Barsi Light (2' 6")—			
	Barsi Road Junction to Pandharpur		30·67	
	Dwara-Therria Light (2' 6")—			
	Dwara to Maolong (c)	13·50		
	Maolong to Therria Ghat (a)	6·00	19·50	
	Matheran (2' 0")—			
	Neral to Matheran		12·79	
	Shahdara (Delhi)—Saharanpur Light (2' 6")—			
	Baraut to Meerut	30·00		
	Shahdara to Saharanpur	95·00	125·00	187·96
(xviii)	A. Cutch (2' 6")—			
	Anjar to Bhuj		25·38	
	Dholpur-Bari (2' 6")		19·25	44·63
	B. Gwalior Light (2' 0")—			
	Sabalgarh to Shiupur			68·60
	C. Jullundur-Kapurthala-Sultanpur (*Native State section*)—			
	Sultanpur to the British Frontier (b)			22·02

(a) Commencement of work not authorized.
(b) Commencement of work not authorized and question of gauge not finally settled.
(c) Completion deferred.

Printed and published for the GOVERNMENT OF INDIA *at the Office of the* SUPERINTENDENT OF GOVERNMENT

Financial Summary.

The Accounts of 1904-1905 closed with a surplus of £3,456,066, being £29,434 less than the Revised Estimate. Revenue increased by £113,871 and Expenditure was less by £43,595, giving a gross improvement of £157,466. But the improvement in the Provincial and Local section was £186,900 and the Imperial result was therefore worse by £29,434. The chief increases of Revenue were:—Excise £51,424, Forest £40,997, Irrigation £39,836, and Assessed Taxes £14,002, but Opium Revenue was short by £22,501, Interest receipts by £20,121, and the net Railway Revenue Account by £149,062. There were decreases of expenditure under Army £139,006, Other Public Works £45,356, Direct Demands on Revenue £26,664, and Irrigation £24,947.

2. In the current year, the agricultural situation has been unfavourable in Rajputana, the United Provinces and the Deccan Districts of Bombay. This has necessitated extensive remissions and suspensions of Land Revenue in parts affected and has also involved some expenditure on relief works which will be larger in 1906-1907. Except in parts specially affected by drought, the revenue has come in well and shows signs of continued and healthy development.

3. The Revised Estimate shows a surplus of £1,755,700, being £851,900 larger than in the Budget Estimate. Revenue has increased by £1,396,500, and Expenditure is less by £906,100 giving a gross improvement of £2,302,600. Of this, however, £1,450,700 is in the Provincial and Local section, £400,000 of it being due to initial grants in connection with the new Provincial settlements with the Central Provinces and Eastern Bengal and Assam. The Railway Revenue Account and Mint show net improvements of £461,300, and £202,400, respectively. Increases of revenue also occur under Salt £76,700, Stamps £60,400, Excise £210,400, Other Principal Heads (chiefly Forest) £197,400, Interest £139,700, and Army £150,300. Land Revenue and net Irrigation revenue show decreases of £440,000 and £118,000. These give a net improvement of £940,600. Important decreases of expenditure are under Army £842,000, due mainly to charges for new artillery and stores being thrown forward to next year, Civil Departments £237,600, principally under Police, Education and Scientific Departments, Other Public Works £256,900, and Special Defences £61,200. Minor differences under other heads give a net worseness of £35,700.

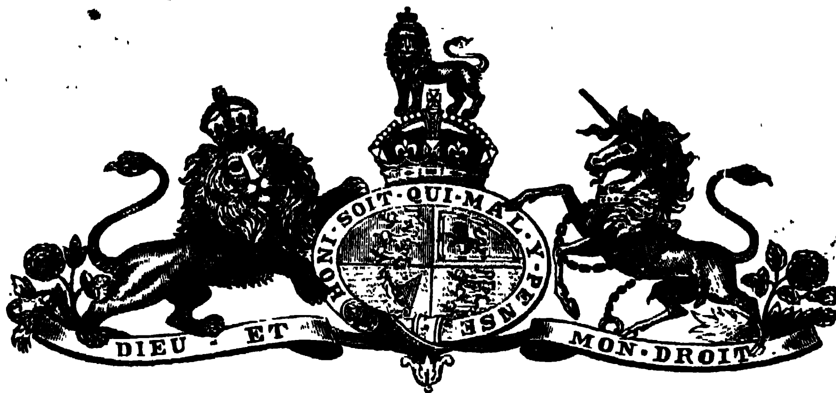
4. The Budget Estimate of 1906-1907 shows a surplus of £874,100, which would have been £1,687,500 but for provision of £813,400 for the five following measures. First three are administrative improvements, namely, additional grant for police reform, £166,700; second, addition of £26,700 to current year's grant of £133,300 for agricultural and veterinary improvement; and third, grant for technical and European education, £33,300. Total of these three is £226,700. Fourth, by far the most important, provides at a cost of £547,900 for the repeal of the Patwari cess in Northern India and the Central Provinces, Ryotwari Village Service cess in Madras, Village Officers' cess in Coorg, and Zemindari Dâk cess in Bengal and Eastern Bengal: charges hitherto defrayed from these cesses will in future be borne by Government. Fifth is relief, at a cost of £38,800, of District Boards from contributions hitherto paid for district post in Northern India, Burma, Central Provinces and Coorg, and of District Boards in United Provinces from some small school and establishment charges. Total Estimate of Revenue is £86,495,100 and of Expenditure charged against Revenue £85,621,000. On the assumption that seasons next year will be normal, development of revenue, as compared with Revised Estimate, is anticipated under almost all heads except Opium in which, in view of recent decline in prices, a falling-off of £659,400 is provided, price of Bengal opium being taken at R1,125 per chest, and Provincial Rates which is £513,300 less owing to remission of cesses mentioned above. Railway Revenue is £1,496,400 higher and charges £1,292,600 more—net improvement £203,800 over Revised—Land Revenue, after allowing for remissions and suspensions in the United Provinces and Bombay

consequent on famine, is £735,500 more, considerable improvements being expected in Burma, United Provinces, Punjab and Bombay. Other improvements of revenue are Salt £63,300, Stamps £103,000, Excise £163,800, Customs, which show some drop in Revised, £139,300, and Irrigation Receipts £297,500. Other minor differences, chiefly under Interest and Mint, give net decrease of £160,500. Total increase of revenue is £1,665,600. Total increase of gross expenditure is £3,705,200, but of this £1,077,600 or £1,158,000 more than in the current year will be met from Provincial balances. The only decrease is in Interest charges £139,000; almost all other heads show increase, important items being Direct Demands on Revenue £287,300, chiefly Land Revenue; Salaries and Expenses of Civil Departments £1,140,600; Other Public Works £421,500; Army £406,400. Other minor differences give increase of £295,800. Chief items of increase under Salaries and Expenses of Civil Departments are—Police £410,100, Education £317,400 and Scientific and Minor Departments £151,200. Of the increase under Other Public Works, £91,500 is under Military Works and £331,500 under Civil Works. Increase under Army Services is due almost wholly to partial regrant of current year's lapses on grant for new artillery and stores. Total Military expenditure is £21,841,600 against £22,232,500 in this year's Budget and £21,233,800 in Revised. Provision for Famine Relief is £539,100 mainly in Bombay and the United Provinces.

5. For next year, the Capital Expenditure not charged to Revenue is as follows:—Irrigation £833,300, State Railways £7,997,900, net outlay of Railway Companies £2,032,900, or a total of £10,864,100. In addition, £836,000 for the discharge of permanent debt—chiefly Bombay, Baroda and Central India Railway debentures—£456,700 for loans and advances, and £1,030,600 for the net payment under Deposits and Remittances have to be found. The total requirements are thus £13,187,400, of which £2,785,500 will be met from capital to be raised by Railway Companies, £608,000 from savings bank deposits, £874,100 from the Revenue surplus, and £5,000,000 from loans of two millions sterling in England and four-and-a-half crores of rupees, or £3,000,000 in India. The cash balances will provide the remainder, £3,919,800, and they will stand at £12,305,770 in India and £5,218,981 in England on the 31st March 1907.

6. The Railway programme for next year stands thus:—Open lines including rolling stock £5,940,600, Lines under construction £3,592,734, Lines to be commenced next year £466,666. Total £10,000,000.

7. Council Bills for the Secretary of State's requirements next year are £17,800,000, but additional Bills will be sold, if needed, to meet the demands of trade.



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PUBLISHED BY AUTHORITY.

No. 12.} CALCUTTA, SATURDAY, MARCH 24, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Calcutta, the 23rd March, 1906.

No. 4.—Mr. R. Sheepshanks, I.C.S., Barrister-at-Law, Deputy Secretary to the Government of India in the Legislative Department, is granted privilege leave for two months and twenty-five days under Articles 246 and 260 of the Civil Service Regulations, with effect from the afternoon of the 5th April 1906, and in continuation thereof furlough for four months and eighteen days under Articles 233 and 308 (*b*) of the Civil Service Regulations.

J. M. MACPHERSON,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 16th March 1906.

No. 624.—The services of Maulvi Syed Feda Ali, Inspector of Registration Offices, are placed at the disposal of the Government of Bengal.

ESTABLISHMENTS.

The 21st March 1906.

No. 291.—The services of Babu Kali Prosad Chatterji, Sub-Deputy Collector, are replaced at the disposal of the Government of Bengal.

The 23rd March 1906.

No. 298.—The services of Maulvi Mohammed Faizullah Khan, Sub-Deputy Collector, are placed at the disposal of the Government of Eastern Bengal and Assam.

No. 301.—The services of Mr. G. F. Arnold, of the Indian Civil Service, are placed at the disposal of the Legislative Department.

No. 304.—The services of Mr. W. Teunon, District and Sessions Judge, are placed at the disposal of the Government of Eastern Bengal and Assam.

No. 307.—The services of Babu Mohim Chandra Ghosh, Sub-Deputy Collector, are placed at the disposal of the Government of Eastern Bengal and Assam.

SANITARY—PLAGUE.

The 23rd March 1906.

No. 618.—Whereas the Governor General in Council is satisfied that there is a danger of the spread of the outbreak of dangerous epidemic disease, with which the Bellary district of the Madras Presidency is visited, if persons from the Bombay Presidency and the Mysore State are permitted to assemble at Hampi in the Hospet taluq of that district on the occasion of the ensuing Sri Virupakshaswami car festival:

In exercise of the power conferred by section 2, sub-section (*1*), of the Epidemic Diseases Act, 1897 (III of 1897), the Governor General in Council is pleased to direct that no tickets to travel by railway to the stations of Munirabad, Hospet, Pāpinyakanahalli, Gádiganúru, Tóranagallu, Daróji and Kudatini on the Southern Mahratta Railway shall be sold from the 5th to the 20th April 1906 (both days inclusive) within the Bombay Presidency and the Mysore State to any person intending or believed to be intending to proceed to the Sri Virupakshaswami car festival at Hampi.

PORT BLAIR.

The 20th March 1906.

No. 286.—Mr. H. H. D'Oyly, 2nd Assistant (Officiating Deputy) Superintendent, Port Blair, is granted privilege leave for three months with furlough for nine months in continuation, with effect from the 8th March 1906 or the date on which he availed himself of it.

The 22nd March 1906.

No. 306.—The services of Mr. R. Clare, Chief Engineer, Calcutta Fire Brigade, are replaced at the disposal of the Government of Bengal, with effect from the 14th February 1906.

The 23rd March 1906.

No. 316.—Consequent on the retirement of Mr. F. E. Tuson, late Deputy Superintendent, Port Blair, the following permanent appointments are made in the Port Blair Commission, with effect from the 13th July 1905, without prejudice to the existing acting arrangements:—

Mr. H. G. Tayler, 1st Assistant Superintendent, to be Deputy Snperintendent, with effect from the date of his return to duty from leave.

Mr. H. H. D'Oyly, 2nd Assistant Superintendent, to be 1st Assistant Superintendent

Mr. A. Brown, 3rd Assistant Superintendent, to be 2nd Assistant Superintendent.

Khan Bahadur Muhamed Ashiq Ali Khan, 4th Assistant Superintendent, to be 3rd Assistant Superintendent.

Mr. R. F. Lowis, 5th Assistant Superintendent, to be 4th Assistant Superintendent, with effect from the date of his return to duty from leave.

Mr. W. H. Brookes, 6th Assistant Superintendent, to be 5th Assistant Superintendent.

Mr. C. Anderson, 7th Assistant Superintendent, to be 6th Assistant Superintendent.

Mr. H. M. S. Clarke, 8th Assistant Superintendent, to be 7th Assistaut Superintendent.

JAILS.

The 20th March 1906.

No. 66.—The services of Major G. Y. C. Hunter, I. M. S. (Bengal), are placed temporarily at the disposal of the Government of the Punjab for employment in the Jail Department.

JUDICIAL.

The 21st March 1906.

No. 428.—The Hon'ble Mr. Justice Stephen, a Judge of the High Court of Judicature at Fort William in Bengal, is granted furlough from the 30th March to the 30th August 1906.

No. 429.—Under the provisions of the Indian High Courts Act, 1861 (24 and 25 Vict. Cap. 104), section 7, the Governor General in Council is pleased to appoint Mr. H. Holmwood, I. C. S., to officiate as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Hon'ble Mr. Justice Stephen or until further orders.

The 23rd March 1906.

No. 436.—Mr. Alexander Kinney, Deputy Administrator General of Bengal, is granted privilege leave for two months and fifteen days, with effect from the 25th April 1906 or the subsequent date on which he may avail himself of it.

No. 438.—Mr. C. P. Caspersz, I.C.S., took his seat as an Officiating Judge of the High Court of Judicature at Fort William in Bengal on the 16th March 1906.

POLICE.

The 20th March 1906.

No. 351.—The services of Mr. W. T. Moore, Superintendent of Police, Bengal, are placed at the disposal of the Government of Eastern Bengal and Assam.

ECCLESIASTICAL.

The 23rd March 1906.

No. 111.—The services of the Reverend H. T. Ottley, a chaplain of the Bengal (Calcutta) Ecclesiastical Establishment, are placed at the disposal of the Government of the Punjab, with effect from the 13th April 1906, or the subsequent date on which he may relinquish charge of his duties as Domestic Chaplain to the Lord Bishop of Calcutta.

EDUCATION.

The 23rd March 1906.

No. 160.—*Corrigendum.*—In the Home Department notification No. 35, dated the 26th January 1906, replacing the services of Major E. H. DeV. Atkinson, R.E., Principal, Thomason Engineering College, Roorkee, at the disposal of the Government of the United Provinces, *for* "15th December" *read* "14th December."

H. H. RISLEY,
Secretary to the Government of India.

THE CHIEF COMMISSIONER OF COORG.

NOTIFICATION.

Bangalore, the 16th March 1906.

No. 24.—In exercise of the power conferred by section 5 of the Scheduled Districts Act 1874 (XIV of 1874), and with the previous sanction of the Governor General in Council, the Chief Commissioner of Coorg is pleased to extend to the District of Coorg the Lunacy (District Courts) Act, 1858 (XXXV of 1858).

R. M. KING,
Secretary to the Chief Commissioner.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

AGRICULTURE.

Calcutta, the 22nd March 1906.

No. 629—47.—In supersession of Notification No. 368, dated the 23rd February 1906, Dr. J. W. Leather, Ph. D., F.I.C., F.C.S., Agricultural Chemist to the Government of India, is granted privilege leave for two months and twenty-four days, with effect from the 5th April 1906 or the subsequent date on which he may avail himself of it, under Articles 246 and 260 of the Civil Service Regulations.

FORESTS.

The 21st March 1906.

No. 296-F.—Mr. C. P. Fisher, Conservator of Forests, 3rd grade, Central Provinces, is granted privilege leave for 14 days combined with furlough for 11 months and 16 days under Articles 233 (ii), 260 and 308 (*a*), Civil Service Regulations, with effect from the 28th March 1906 or the subsequent date on which he may be relieved.

J. WILSON,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 21st March 1906.

No. 38.—Mr. A. G. Harrison, Examiner of Public Works Accounts, Bengal, is granted, under Articles 233, 260 and 316 of the Civil Service Regulations, combined leave for six months, *viz.*, privilege leave for 2 months and 22 days and special leave on urgent private affairs for the remaining period, with effect from the 17th April 1906 or subsequent date.

No. 39.—Mr. F. C. W. Dover, Assistant Accountant General, Public Works Department, is posted as Officiating Examiner of Public Works Accounts, Bengal, in Class III of Examiners.

No. 40.—Mr. C. S. B. Sinclair, Examiner of Accounts, State Railway Stores, is appointed to officiate as Assistant Accountant General, Public Works Department.

The 22nd March 1906.

No. 41.—The date of appointment of Mr. C. B. Mellor to the permanent Engineer Establishment of the Irrigation Branch, Punjab, is the 28th October 1905, and not the 25th October 1905, as stated in Public Works Department Notification No. 28, dated the 21st February 1906.

No. 42.—Mr. C. E. V. Goument, Superintending Engineer, 3rd class, and Sanitary Engineer, Punjab, is placed in charge of the current duties of the Office of the Superintending Engineer, 3rd (Lahore) Circle of Superintendence in addition to his own duties, with effect from the 18th February 1906 and until further orders.

No. 43.—Mr. W. J. A. Bird, Executive Engineer, 1st grade, Punjab, is appointed to officiate as a Superintending Engineer, with effect from the 21st March 1906 and until further orders.

The 23rd March 1906.

No. 44.—The following reversions are ordered in the Superior Accounts Branch :—

Name.	From	To	With effect from
Mr. A. G. Harrison .	Examiner, Class I, temporary	Examiner, Class II . .	5th March 1906.
„ W. C. Hickie .	Examiner, Class II, temporary.	Examiner, Class III . .	Ditto.
„ F. C. W. Dover	Examiner, Class III, temporary.	Examiner, Class IV, 1st grade	Ditto.
„ F. J. Pruce .	Examiner, Class IV, 3rd grade, temporary.	Deputy Examiner, Class I .	Ditto.
„ B. Stanley .	Examiner, Class IV, 3rd grade, supernumerary.	Deputy Examiner, Class I, supernumerary.	Ditto.
„ T. Ryan . .	Examiner, Class IV, 3rd grade, supernumerary.	Deputy Examiner, Class I, supernumerary.	Ditto.
„ W. J. Britts .	Deputy Examiner, Class I, temporary.	Deputy Examiner, Class II, officiating.	Ditto.
„ W. Courtenay .	Examiner, Class IV, 3rd grade, temporary.	Deputy Examiner, Class I .	15th March 1906.
„ R. Dinwiddie .	Examiner, Class IV, 3rd grade, supernumerary.	Deputy Examiner, Class I, supernumerary.	Ditto.
„ W. H. Scott .	Examiner, Class IV, 3rd grade, supernumerary.	Deputy Examiner, Class I, supernumerary.	Ditto.
„ R. S. Jackson	Deputy Examiner, Class I, temporary.	Deputy Examiner, Class II, officiating.	Ditto.

L. M. JACOB,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 22nd March 1906.

No. 1220-*I. C.*—The services of Lieutenant-Colonel Sir R. H. Charles, K.C.V.O., M. D., F. R. C. S., I M. S. (Bengal), are replaced at the disposal of the Home Department,

with effect from the 20th March 1906, the date from which his employment as Surgeon in India to His Royal Highness the Prince of Wales ceases.

The 23rd March 1906.

No. 637-G.—Captain E. Barnes, a Political Assistant of the 3rd class, is posted, on return from furlough, as First Assistant to the Resident in Kashmir.

No. 639-G.B.—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise provisionally the appointment of Mr. W. H. Michael as Consul-General for the United States of America at Calcutta.

L. W. DANE,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 20th March 1906.

No. 1656-E. O.—Babu Chandra Bhusan Sen, a Superintendent in the Office of the Comptroller and Auditor General, is appointed to act as a Supernumerary Chief Superintendent in that office, with effect from the 12th of March 1906 or until further orders.

The 21st March 1906.

No. 1684-E. O.—Mr. F. T. Palmer, Superintendent, Northern India Salt Revenue, is appointed to officiate as Assistant Commissioner, Northern India Salt Revenue, with effect from the 1st of March 1906 or until further orders.

SEPARATE REVENUE.

STAMPS.

The 22nd March 1906.

No. 1676-Exc.—In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899), the Governor General in Council is pleased to direct that the following amendments shall be made in the Notifications of the Government of India in the Finance and Commerce Department, Nos. 785 and 786 S. R., dated the 17th February 1899, as subsequently amended, namely:—

(1) From the Notification No. 785 S. R., dated the 17th February 1899, entry No. 54 shall be omitted.

(2) In the Notification No. 786 S. R., dated the 17th February 1899, the following amendments shall be made, namely:—

(a) In rule 14, as amended by Notification No. 5300 Exc., dated the 22nd September 1905, after the words " may be " the following shall be inserted, namely:—

" and the adhesive stamp used to denote the duty of half an anna shall bear the words 'Half Anna' ".

(b) For clause (c) of rule 15 the following clause shall be substituted, namely:—

" (c) Copies of maps or plans certified to be true copies shall be stamped with adhesive court-fee stamps."

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

The 21st March 1906.

No. 1698-A.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

February 1906. **Lakhs of Rupees**

[For the explanation of these heads, see *Gazette of India*, dated 22nd December, 1883, Part I, page 497.]	FEBRUARY.		TO END OF FEBY.		WHOLE YEAR.	
	1905-1906.	1904-1905.	1905-1906.	1904-1905.	Budget, 1905-1906.	Actuals, 1904-1905.
Civil Revenue.						
Land Revenue (including Land Revenue due to irrigation)	4,51	4,01	22,75	22,87	30,58	29,77
Opium	65	70	7,59	8,34	8,22	9,03
Salt	44	55	5,86	7,24	6,39	8,03
Stamps	48	43	5,27	5,14	5,71	5,61
Excise	75	67	7,52	7,08	8,16	8,02
Provincial Rates	46	39	3,48	3,53	4,17	4,24
Customs	72	61	5,84	5,83	6,54	6,54
Assessed Taxes	13	11	1,70	1,62	1,79	1,70
Forest	27	4	2,13	52	2,40	59
Registration	4	4	48	46	51	51
Tributes from Native States	6	8	66	70	93	95
Other Civil Revenue	46	41	3,00	3,81	4,77	4,91
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	8,97	8,10	67,18	67,14	80,17	79,90
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	—52	—33	—4,17	—3,95	—4,73	—4,62
Opium	—4	—5	—2,79	—2,91	—2,75	—2,95
Famine Relief	—1	...	—3	...	—11	—1,00
Other Civil Expenditure	—2,83	—2,51	—28,71	—26,37	—35,14	—30,92
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	—3,40	—2,92	—35,70	—33,23	—42,73	—39,49
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments:						
[The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more, —Receipts less, than issues)	...	—3	+57	+99	+1,24	+1,38
Marine	—3	+6	—29	+27	—27	+50
Military Receipts	+4	+10	+80	+77	+76	+1,07
Military Issues	—1,76	—1,75	—18,42	—18,54	—20,33	—21,02
Public Works Department—						
Receipts.						
Ordinary Branches	+53	+56	+3,55	+3,73	+4,22	+4,23
State Railways	+2,72	+2,23	+20,06	+24,07	+33,58	+33,63
East Indian Railway	+58	+51	+6,01	+6,16		
Guaranteed and Subsidized Railways (Net as above)	+8	+23	+2,01	+2,04	+1,62	+2,34
Telegraph	+8	+8	+81	+80	+88	+92
TOTAL	+3,99	+3,61	+38,44	+36,80	+40,30	+41,17
Issues.						
Ordinary Branches	—1,12	—95	—9,91	—8,95	—13,26	—11,04
State Railways	—1,55	—1,53	—16,72	—15,56	—21,66	—21,40
East Indian Railway	—25	—28	—3,53	—3,19		
Repayment of Guaranteed Railways surplus profits, etc.	...	...	—18	—14	—20	—22
Telegraph	—10	—10	—97	—89	—1,00	—1,02
TOTAL	—3,02	—2,80	—31,31	—28,73	—30,12	—33,68
TOTAL NON-CIVIL DEPARTMENTS	—78	—87	—10,21	—8,44	—14,42	—10,58
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more, —Receipts less, than payments)	...	...	+3,79	+2,87	+3,78	+2,87
Mint Certificates and Bullion Advances (Net as above)	+90	—48	+5,04	—2,55	...	—2,70
Currency Transfers for Gold in England	+82	...	+1,57	...	...	...
Exchange on Remittance Accounts	+2	+1	+16	+17	...	+2
Council Bills paid (including Telegraphic) at R15 per £	—6,48	—3,98	—37,10	—32,00	—25,20	—35,17
Other debt heads (Net as above)	+2,14	+1,46	+6,08	+2,10	+1,14	+3,41
TOTAL DEBT AND REMITTANCE TRANSACTIONS	—2,60	—2,99	—20,46	—29,41	—20,28	—31,57
GRAND TOTAL RECEIPTS AND ISSUES	+2,19	+1,32	+81	—3,94	+2,74	—1,08
Opening Cash Balance in Treasuries and Presidency Banks	14,74	12,54	16,12	17,80	15,50	17,80
Closing Cash Balance in Treasuries and Presidency Banks	16,93	13,86	16,93	13,86	18,24	16,12

W. S. MEYER,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

GEOLOGY AND MINERALS.

Calcutta, the 24th March 1906.

No. 2403—79.—In supersession of Notification No. 1256-Em., dated the 25th April 1905, Mr. C. S. Middlemiss, a Superintendent in the Geological Survey of India, is granted privilege leave for three months, and furlough in continuation for three months, with effect from the 15th May 1906, or from the subsequent date on which he may avail himself of the leave.

LEAVE AND APPOINTMENTS.

The 24th March 1906.

No. 2409—95.—The following promotions and appointments are made in the Postal Department, with effect from the 4th April 1906, consequent on the retirement from the Government service of Mr. J. Cornwall, Postmaster-General, 1st grade, in charge of the United Provinces:—

Mr. W. Maxwell, I.C.S., Postmaster-General, 2nd grade, to be Postmaster-General, 1st grade.

Mr. G. R. Clarke, I.C.S., Officiating Postmaster-General, 2nd grade, to be confirmed in that grade.

Mr. W. F. Cockell, 1st Assistant Director General of the Post Office, to officiate in the 2nd grade of Postmasters-General and to hold charge of the United Provinces.

No. 2410—95.—The following officiating promotions and appointments are made in the Postal Department, with effect from the afternoon of the 15th March 1906, during the absence of Mr. E. A. Doran, Postmaster-General, Bengal, on deputation to the Postal Congress at Rome, or until further orders:—

Mr. J. Owens, Presidency Postmaster, Calcutta, to officiate in the 2nd grade of Postmasters-General and hold charge of the Bengal Circle.

Mr. P. J. Gorman, 4th Assistant Director General of the Post Office, to officiate as Presidency Postmaster, Calcutta.

W. L. HARVEY,
Secretary to the Government of India.

ARMY DEPARTMENT.

Fort William, the 19th March 1906.

APPOINTMENTS.

No. 1.—Major-General B. Duff, C.B., C.I.E., Adjutant-General in India, is appointed Chief of the Staff, with effect from the 19th March 1906.

The 23rd March 1906.

No. 2.—The following appointments are made in the Army Department, with effect from the 19th March 1906:—

Major A. H. Bingley, 7th Duke of Connaught's Own Rajputs, Deputy Assistant Adjutant-General at Army Head-Quarters, to be Deputy Secretary to the Government of India.

Mr. C. H. West, C.I.E., Personal Assistant to the Adjutant-General in India, to be Assistant Secretary to the Government of India.

Mr. C. Hodgen, Registrar late Military Department, to be Registrar.

INDIAN ARMY.

No. 3. —The undermentioned officers are admitted to the Indian Army, with effect from the dates specified, subject to confirmation by the Secretary of State for India :—

Lieutenants :—

John Thornton Lodwick, 2nd Battalion, The King's Own (Royal Lancaster Regiment) attached as a supernumerary to the 1st Battalion, The King's Own (Royal Lancaster Regiment); Double Company Officer, 2nd Battalion, 3rd Gurkha Rifles,—21st February 1906.

David Dudley, 1st Battalion, Duke of Cornwall's Light Infantry, attached as a supernumerary to the 2nd Battalion, Shropshire Light Infantry; Double Company Officer, 91st Punjabis,—12th February 1906.

Albert George Dawson, 2nd Battalion, Royal West Surrey Regiment, attached as a supernumerary to the 1st Battalion, Durham Light Infantry; officiating Double Company Officer, 76th Punjabis,—2nd March 1906.

NATIVE ARMY.

36th Sikhs.

No. 4.—Jemadar Gur-Bakhsh Singh, appointed on probation in Military Department Notification No. 672 of 1905, is confirmed in that rank, with effect from the 27th August 1905.

LONDON GAZETTE.

No. 5.—The following extract is published for general information :—

"London Gazette" dated 2nd March 1906, page 1518.

WAR OFFICE, PALL MALL,

2nd March 1906.

* * * * * * * * * * *

BREVET.

Major and Brevet Lieutenant-Colonel (Local Brigadier-General) Eric J. E. Swayne, C.B., Indian Army, Commissioner and Commander-in-Chief, Somaliland Protectorate, to be Colonel. Dated 18th August 1905.

* * * * * * * * * * * *

PROMOTIONS.

No. 6.—The following promotion has been notified in the *London Gazette* of the 20th March 1906 :—

BREVET.

To be Major.

19th March 1906.

Captain Clive Wigram, M.V.O., 18th (Prince of Wales' Own) Tiwana Lancers, Assistant to the Chief of the Staff of His Royal Highness the Prince of Wales.

INDIAN ARMY.

No. 7.—The promotions of Lieutenant-Colonels H. B. Vaughan, 7th Duke of Connaught's Own Rajputs, and G. W. Maxwell, 67th Punjabis, to the rank of Brevet Colonel, have effect from the 25th and 28th October 1905, respectively, and not as stated in Military Department Notifications Nos. 941 and 963 of 1905.

No. 8.—The following promotions are made, subject to His Majesty's approval :—

Major to be Lieutenants-Colonels.

18th February 1906.

Clinton Cortlandt Anderson, 33rd Punjabis.

19th March 1906.

Alfred Horsford Bingley, 7th Duke of Connaught's Own Rajputs, Deputy Secretary to the Government of India, Army Department.

Lieutenant to be Captain.

23rd March 1906.

Cecil John Lyons Allanson, 6th Gurkha Rifles.

Second-Lieutenant to be Lieutenant.

2nd August 1905.

Harold Swifte Parkin, 10th Gurkha Rifles.

BARRACK DEPARTMENT.

Madras.

No. 9.—Assistant Commissary and honorary Lieutenant Charles Cann, Barrack Master, 2nd class, to be Deputy Commissary and to have the honorary rank of Captain, subject to His Majesty's approval, with effect from the 29th December 1905.

MISCELLANEOUS LIST.

India.

No. 10.—Sergeant Arthur M. Bentall, office of the Deputy Adjutant-General, Eastern Command, to be Sub-Conductor, *vice* W. J. Coleman, transferred to the pension establishment; with effect from the 1st October 1905.

No. 11.—Sergeant Joseph McGregor Cheers, office of the Adjutant-General in India, to be Sub-Conductor, *vice* R. Scott, deceased; with effect from the 10th November 1905.

No. 12.—Sergeant Robert Lilburn, Burma Divisional office, to be Sub-Conductor, *vice* E. H. Mansfield transferred to the pension establishment; with effect from the 25th November 1905.

NATIVE ARMY.

No. 13.—The following promotions are made :—

38th (Prince of Wales' Own) Central India Horse.

Risaldar Ali Haidar Khan, to be Risaldar-Major, and Ressaidar and Woordie-Major Lal Khan to be Risaldar, *vice* Umar Ali Khan, transferred to the pension establishment; with effect from the 1st January 1906.

Jemadar Ganda Singh, to be Ressaidar, and Kot-Dafadar, Kesar Singh, to be Jemadar, *vice* Bhagwan Singh, transferred to the pension establishment; with effect from the 10th January 1906.

76th Punjabis.

Jemadar Ghan Singh, to be Subadar, and Havildar Sundar Singh, to be Jemadar, *vice* Sher Singh, transferred to the pension establishment; with effect from the 1st July 1905.

87th Punjabis.

Havildar Muhammad Ali, to be Jemadar, *vice* Kasim Khan, removed from the service; with effect from the 21st January 1906.

Havildar Lachhman (82nd Punjabis), to be Jemadar, to fill an existing vacancy, with effect from the date of joining.

93rd Burma Infantry.

Havildar Barkat Ali, to be Jemadar, *vice* Madat Khan, seconded for service in East Africa; with effect from the 15th January 1906.

123rd Outram's Rifles.

Colour-Havildar Diwan Ali Khan, to be Jemadar, *vice* Ghulam Husain, transferred to the pension establishment; with effect from the 6th February 1906.

RETIREMENTS.

No. 14.—The undermentioned officers have been permitted by the Secretary of State for India to retire from the service, subject to His Majesty's approval, with effect from the dates specified:—

Major Henry Comins, Indian Army,—17th March 1906.

Major Charles Cameron Leveson-Gower, Indian Army,—28th April 1906.

No. 15.—Lieutenant E. P. A. Melville, Indian Army, has been placed on the temporary half pay list by the Secretary of State for India, subject to His Majesty's approval, with effect from the 13th March 1906.

No. 16.—The undermentioned officers are permitted to retire from the service, subject to His Majesty's approval, with effect from the dates specified:—

Lieutenant-Colonel Henry Richard Marrett, Indian Army,—21st April 1906.

Lieutenant-Colonel Hem Chandra Banerji, Indian Medical Service, Bengal,—1st February 1906.

Lieutenant-Colonel Kharshedji Ardeshir Dalal, M.B., Indian Medical Service, Bombay,—3rd January 1906.

REWARDS.

INDIAN ORDER OF MERIT.

No. 17.—The Governor General in Council is pleased to sanction the following admission to the 3rd class of the military division of the Indian Order of Merit:—

No. 3150.—Naick Jhanda Singh, 32nd Sikh Pioneers, for conspicuous gallantry at the action of the Karola, Tibet, on the 6th May 1904, when he, though wounded in the right arm, continued to lead his section against the enemy's position with the greatest dash and determination, till he was knocked down by another bullet in the shoulder.

A. W. L. BAYLY, *Major-General,*
Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Fort William, the 23rd March 1906.

Under clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that reports of the deaths of the undermentioned commissioned officers on the dates specified, were received in the Military Department between the 10th and 23rd March 1906:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
57th Wilde's Rifles (Frontier Force).	Captain Albert Gardener Ames.	16th March 1906.	Toungoo	...	...
Unattached List (attached to 2nd Battalion, The Cheshire Regiment).	Second-Lieutenant John Frederick Campbell Sanders.	19th March 1906.	Wellington	...	...
Indian Medical Service, Madras.	Major David Simpson.	19th March 1906.	Madras	...	...

A. W. L. BAYLY, *Major-General,*
Secretary to the Government of India.

DEPARTMENT OF MILITARY SUPPLY.

Fort William, the 23rd March 1906.

ORGANISATION.

SUPPLY AND TRANSPORT CORPS.

No. 1.—With reference to paragraph 4 of Military Department Notification No. 339 of 1905, it is hereby notified that the complement of officers of the Supply and Transport Corps serving under the orders of His Excellency the Commander-in-Chief shall consist of the following appointments:—

1 Inspector General of Supply and Transport.
1 Assistant Quartermaster General for Supply.
1 Assistant Quartermaster General for Transport.
1 Deputy Assistant Quartermaster General for Supply.
1 Deputy Assistant Quartermaster General for Transport.
3 Inspectors of Supply and Transport.
3 Assistant Inspectors of Supply.
3 Assistant Inspectors of Transport.
1 Deputy Assistant Inspector of Transport.
10 Officers Commanding Divisional Supply.
10 Officers Commanding Divisional Transport.
10 Divisional Accounts Officers.
5 Transport Adjutants.
38 Officers Commanding Station Supply.
1 Assistant Officer Commanding Station Supply.
52 Officers Commanding Transport Units.
1 Officer in charge Mechanical Transport.
8 Probationers.
35 Officers for furlough reserve.

2. The pay of the appointments will be as follows:—

	R
Inspector General of Supply and Transport	2,200
Assistant Quartermaster General for Supply	1,600
Assistant Quartermaster General for Transport	1,600
Inspector of Supply and Transport	2,000
Other appointments	Pay of rank and staff pay of grade.

PROMOTIONS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

No. 2.—The undermentioned military pupils having passed their final examination are admitted into the service as 4th class Assistant Surgeons, with effect from the 27th September 1905:—

Herbert Leonard Carvalho.

Leopold Vasconcellos Da Conceicao Francis.

Eugene Fratel.

Frank Aquino.

HOSPITAL ASSISTANT BRANCH.

Bengal Establishment.

No. 3.—The undermentioned Hospital Assistant is specially promoted, with effect from the 17th March 1906, in recognition of his services on the staff of His Royal Highness the Prince of Wales:—

No. 618, 1st class Hospital Assistant Ajaib Singh (E), to be Senior Hospital Assistant, 2nd class, ranking as Jemadar (supernumerary).

No. 4.—The undermentioned second class Hospital Assistants, having completed five years' service in that class, and passed the required departmental examination, are promoted to the first class, with effect from the dates specified :—

No. 748, Badri-parshad (E),—19th October 1903.
No. 795, Devi-das Anand (E),—10th April 1904.
No. 805, Ram Singh (E),—1st May 1904.
No. 807, Ram Narain (E),—1st May 1904.
No. 808, Sana-ullah (E),—11th July 1904.
No. 631, Muhammad Yusuf (E),—16th October 1904.
No. 810, Thakur Singh Sahgal (E),—16th October 1904.
No. 714, Sirajud-din (E),—17th October 1904.

No. 818, Karam Husain (E),
No. 824, Alah-ditta (E),
No. 825, Maiku Lal (E),
No. 826, Sohan Lal (E),
No. 829, Lachman-das (E),
No. 832, Sukhram-das (E), —17th April 1905.
No. 834, Kaka Ram (E),
No. 838, Gokal Chand (E),
No. 840, Narain-das (E),
No. 842, Lachhman Singh (E),
No. 848, Hari-chand (E),

No. 850, Chandika-parshad (E),
No. 851, Bhagwan Singh (E),
Do. 852, Wahidyar Khan (E),
No. 854, Mohan Lal (E),
No. 855, Ram-parshad Sharma (E), —1st May 1905.
No. 857, Gaya-din Sharma (E),
No. 859, Muhammad Amir (E),
No. 862, Ram Singh (E),
No. 865, Sannu Lal Pathak (E),

No. 867, Jiwan Mal (E),—13th July 1905.
No. 812, Narbada parshad (E),—15th October 1905.

Ny. 869, Sundar Singh (E),
No. 870, Sundar das (E),
No. 872, Abdulla (E), —23rd October 1905.
No. 874, Maharaj Kishan (E),

RESIGNATIONS.

MILITARY ACCOUNTS DEPARTMENT.

No. 5.—Mr. L. E. A. Mansfield, a Deputy Examiner, 2nd grade, Military Accounts Department, is permitted to resign his appointment under Government, with effect from the 1st January 1906.

MARINE DEPARTMENT.

DISMISSALS AND REMOVALS.

No. 10.—The services of the undermentioned Assistant Engineers of the Royal Indian Marine are dispensed with with effect from the dates specified :—

J. Glenday,—15th February 1906.

F. L. M. Fawcett,—4th March 1906.

FURLOUGH AND LEAVE.

No. 11.—The undermentioned officers of the Royal Indian Marine have been granted extensions of leave by the Secretary of State for India :—

Lieutenant C. W. Shearme (p.a.), for 6 days.

Engineer W. Mitchell (m.c.), for 6 months.

(E) Passed in English.

PROMOTIONS.

No. 12.—The following promotion is made in the Royal Indian Marine, with effect from the 18th March 1906:—

To be Lieutenant.

Sub-Lieutenant A. H. Hall.

E. W. S. K. MACONCHY, *Colonel,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 19th March 1906.

No. 71.—Mr. F. C. Little, Assistant Traffic Superintendent, Eastern Bengal State Railway, in class III, grade 1 of the Superior Revenue Establishment of State Railways, is, at his own request, permitted to resign the service of Government, with effect from the afternoon of the 15th March 1906.

The 20th March 1906.

No. 72.—It is hereby notified for general information that His Majesty's Secretary of State for India has sanctioned the construction on the 5′ 6″ gauge of a chord railway, 56·59 miles in length, between the stations of Lodhran and Khanewal on the North-Western Railway.

2. The chord will form an integral part of the North-Western Railway.

The 22nd March 1906.

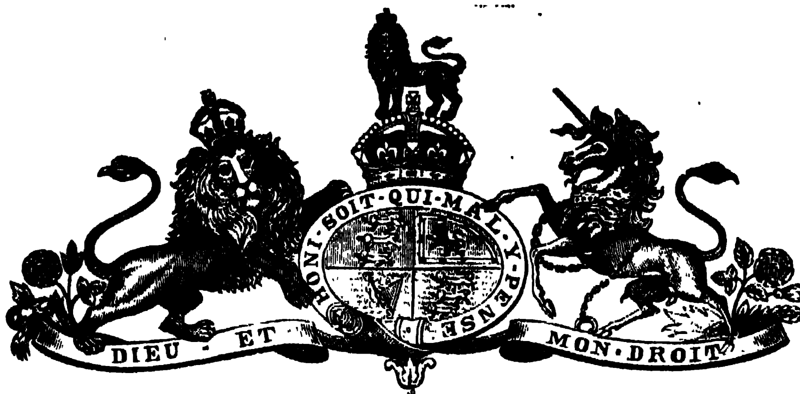
No. 73.—Mr. E. I. Shadbolt, Chief Engineer, 1st class, State Railways, and Director of Railway Construction, is granted furlough for three months and fourteen days under Articles 308 (*b*) and 650 of the Civil Service Regulations, with effect from the 1st April 1906 or such subsequent date as he may be permitted to proceed on leave.

No. 74.—With reference to Railway Board Notification No. 73, dated the 22nd March 1906, Mr. G. Moyle, Chief Engineer, 2nd class, and Engineer-in-Chief, Southern Shan State Railway Survey, is appointed to officiate as Director of Railway Construction, from the date on which Mr. Shadbolt proceeds on leave.

The 23rd March, 1906.

No. 75.—Mr. H. M. C. Trotter, Examiner of Accounts, attached to the Office of the Examiner of Accounts, North-Western Railway, is posted as Officiating Examiner of Accounts, Oudh and Rohilkhand Railway, in class III of Examiners.

C. A. R. BROWNE, *Lieut.-Col., R.E.,*
Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 24, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 21st March 1906.

From the 7th April next till further notice, Parts I, IV, V, and VI of the *Gazette of India* and the Weather and Crop Report will be published at Simla. After the 31st March all Notifications and other matter intended for publication in those Parts should be addressed to the Officating Publisher at Simla.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Publisher, Gazette of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

INVENTIONS and DESIGNS.

Calcutta, the 22nd March 1906.

NOTIFICATIONS.

No. 1257 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 17th March 1906:—

No. 142 of 1906.—Norman Pirrie, engineer, residing at Hornby road, Bombay. *Improvements in mechanical stokers.*

No. 143 of 1906.—Frederic Fowler Farlow, engineer, Bombay. *An improved automatic alarm and fire extinguisher for ships, buildings, and the like.*

No. 144 of 1906.—Henry Maxmilian Reichenbach, chemist, of 88 Center street, New York city, New York county, New York. *Improvements in devices for the storage of liquid fuel and the supplying of carburetted air to internal combustion engines.*

No. 145 of 1906.—Otho Cromwell Duryea, mechanic, of 2903 Dalton street, Los Angelos, California, United States of America, and Morris Columbus White, mechanical engineer, at present residing at Clun House, Surrey street, London, England. *Improvements in or relating to the fuel and lubricant supply for internal combustion engines.*

No. 146 of 1906.—Otho Cromwell Duryea, mechanic, of 2903 Dalton street, Los Angelos, California, United States of America, and Morris Columbus White, mechanical engineer, at present residing at Clun House, Surrey street, London, England. *Improvements in or relating to free piston gas or vapour engines.*

No. 147 of 1906.—Arthur Greenwood Kershaw, signal engineer, of 53 Victoria street, Westminster, in the county of Middlesex, England, and Saxby and Farmer, Limited, railway signal engineers and contractors, of 53 Victoria street, Westminster, in the county of Middlesex, England. *Improvements in apparatus for controlling traffic on single line railways.*

No. 148 of 1906.—Johannes Franz Kleine, master builder, of 44 Steglitzer street, in the city of Berlin, German Empire. *Fire resisting floors.*

No. 149 of 1906.—William Cameron, finishing overseer, Howrah Jute Mills, Howrah, Bengal, and Fred Cameron, merchant, 3 Mission Row, Calcutta. *An improved cover for loom shuttles as used in the weaving of jute and other fabrics.*

No. 150 of 1906.—Henry Gribble Turner, Indian Civil Service, retired, residing at Staplegrove Manor, Taunton, England. *Manufacturing a superior plaster for use in buildings and otherwise.*

No. 151 of 1906.—William Alfred Lambert, mechanist, of No. 4 Government Place, Calcutta. *An alternating or reciprocating rotary fan or punkah to be called the Lambert Rotary Reciprocating Fan.*

No. 152 of 1906.—Bonkim Lal Das, draftsman, 39/3/1 Durga Churn Mitra's street, Calcutta. *A loom to be called Bonkim's Domestic Loom.*

No. 1258 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public

inspection, from 11 A.M. to 3 P.M., at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 274 of 1905.—The Morgan Crucible Company, Limited, manufacturers, of Battersea Works, Battersea, in the county of London, England. *The manufacture of stratified blocks of plumbago.* (Specification filed 13 March 1906.)

No. 355 of 1905.—The National Wire Bound Box Company, a corporation organised and existing under and by virtue of the Laws of the State of Indiana, of South Bend, St. Joseph county, state of Indiana, United States of America. *Boxes and means for making blanks therefor.* (Specification filed 12 March 1906.)

No. 358 of 1905.—Wilford Arthur Peloquin Cosserat, signal engineer, on the Bengal Nagpur Railway, c/o Messrs. Remfry & Son, solicitors and patent agents, of 8/2 Hastings Street, Calcutta, in British India. *Improvements in railway and other switches.* (Specification filed 3 March 1906.)

No. 375 of 1905.—Wilfred Arthur Peloquin Cosserat, engineer, of the Bengal Nagpur Railway, Calcutta, India. *Improvements in pneumatic and like railway signalling systems and apparatus therefor.* (Specification filed 12 March 1906.)

No. 380 of 1905.—Carl Nielsen, manufacturer, of Oerstedsvej, 20, Copenhagen, in the kingdom of Denmark. *Improvements in valves for pneumatic tyres, pumps, and the like.* (Specification filed 9 March 1906.)

No. 428 of 1905.—The Ozonized Oxygen Company, Limited, of 20 Mount street, Manchester, in the county of Lancaster, England. *An improved process for bleaching or sterilising and apparatus therefor.* (Specification filed 13 March 1906.)

No. 449 of 1905.—W. and F. Walker, Limited, manufacturers, and Joseph Thomas Freestone, manufacturing chemist, all of African House, 6 Water street, Liverpool, in the county of Lancaster, England. *Improved sanitary disinfecting and deodorising blocks.* (Specification filed 9 March 1906.)

No. 490 of 1905.—Robert Haylock Owen, Lieutenant-Colonel of New Zealand Militia, of Wellington, in the colony of New Zealand. *Improved appliances for use in ascertaining distances and altitudes, the same being particularly applicable in range finding.* (Specification filed 13 March 1906.)

No. 507 of 1905.—William Morris Mordey and Guy Carey Fricker, electrical engineers, both of 82 Victoria street, in the city of Westminster, England. *Improvements in electricity meters.* (Specification filed 9 March 1906.)

No. 572 of 1905.—George Plummer Campbell, merchant, of The Croft, Freshfield, in the county of Lancaster. *Improvements in machinery for making building blocks.* (Specification filed 9 March 1906.)

No. 47 of 1906.—Nicholas Forde Johnson, engineer, of 3 Westhorpe street, Putney, in the county of London, England. *Improvements in and relating to the furnaces of steam boilers.* (Specification filed 8 March 1906.)

No. 55 of 1906.—Edmund Percy Wells, civil engineer, of 94 Larkhall Rise, Clapham, in the county of London, England. *Improvements in reinforced concrete construction.* (Specification filed 13 March 1906.)

No. 56 of 1906.—Serge Berditschewsky Apostoloff, engineer, of 93 and 94 Upper Thames street, London, England. *An improvement in separating and utilizing the floury constituent of middlings and the like.* (Specification filed 13th March 1906.)

No. 1259 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each:—

No. 319 of 1894.—James Gresham and Harry Edward Gresham. *Improvements in injectors and connected apparatus for feeding steam boilers with water.* (From 25 March 1906 to 25 March 1907.)

No. 4 of 1895.—Ebenezer Benton Beecher and Jacob Pulver Wright. *Improvements in and relating to machines for making matches.* (From 23 March 1906 to 23 March 1907.)

No. 382 of 1896.—Mephan Ferguson. *Improved means for joining the edges of metal plates or sheets to each other, principally useful in the manufacture of pipes.* (From 26 April 1906 to 26 April 1907.)

No. 140 of 1898.—John Clarke. *Improvements in warp-drawing machines.* (From 22 March 1906 to 22 March 1907.)

No. 195 of 1899.—Dadabhoy Pestonji Mistry. *An improved feeding device for cotton gins.* (From 31 March 1906 to 31 March 1907.)

No. 284 of 1899.—The Oxyliquit Gesellschaft Mit Beschrankter Haftung. *A new explosive compound.* (From 17 March 1906 to 17 March 1907.)

No. 310 of 1899.—John Walter Ottley and Henry Vero Biggs. *Improvements in fittings and attachments for coats, jackets, military tunics, and the like.* (From 17 March 1906 to 17 March 1907.)

No. 325 of 1899.—Anton Pollak, Joseph Virag, Julius Egger, and Dr. Friedrich Silberstein. *Improved method and apparatus for rapidly transmitting and recording telegrams.* (From 12 March 1906 to 12 March 1907.)

No. 331 of 1899.—John James Marsland. *An improved seat and shoot for a latrine or privy to be called "the Aryan combined privy seat and shoot."* (From 13 March 1906 to 13 March 1907.)

No. 441 of 1899.—John Walter Ottley. *Improvements in covers for the barrels of small arms.* (From 21 March 1906 to 21 March 1907.)

No. 153 of 1902.—Louis Bernhard Baron. *Improvements in apparatus for manufacturing cigarettes.* (From 29 May 1906 to 29 May 1907.)

No. 1260 P.—AN application for an extension of the term of exclusive privilege in respect of the undermentioned invention has been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act:—

No. 13 of 1893.—William Bull. *An improvement in burning bricks and tiles.* (Specification filed 13th March 1893.)

No. 1261 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2) of the said Act, the exclusive privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 142 of 1901.—Max Bernstein. *An improved arrangement for transmitting telegraphic messages in contrary directions simultaneously over a single wire.* (Specification filed 10 December 1901.)

No. 154 of 1901.—The Linotype Company, Limited. *Improvements in the means for holding late linotypes in position upon the machine cylinder.* (Specification filed 11 December 1901.)

No. 212 of 1901.—The Cotton Seed Company, Limited. *Improvements in or relating to the bleaching of oleaginous matter.* (Specification filed 10 December 1901.)

No. 213 of 1901.—The Cotton Seed Company, Limited. *Improvements in or relating to apparatus for bagging or packing meal and the like.* (Specification filed 10 December 1901.)

No. 360 of 1901.—Robert Oxlade and William Joseph White Richardson. *Improvements in audible electric telegraphy.* (Specification filed 12 December 1901.)

No. 367 of 1901.—Joseph Anderson. *An improved collapsable canopy for cycles and other vehicles which may also be adapted for a sail for cycles.* (Specification filed 11 December 1901.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

No. 125 of 1900.—James Simpson and Company, Limited. *Improvements in the construction of cupolas and the like.* (Specification filed 13 December 1900.)

No. 127 of 1900.—James Simpson and Company, Limited. *Improvements in the construction of cupolas and the like.* (Specification filed 13 December 1900.)

Fee in respect of the continuance of an exclusive privilege—

4 (*b*) After the expiration of the fourth year and before the expiration of the fifth year from the date of the filing of the specification—

The sum of R50 for each of the above inventions.

No. 84 of 1898. William James Hadden. *Crushing and whitening common bay salt, and converting it thereby into salt to all appearance like Cheshire or Liverpool salt.* (Specification filed 13 December 1899.)

No. 266 of 1899.—The Westinghouse Brake Company, Limited. *Improvements in draw-gear and buffing apparatus.* (Specification filed 15 December 1899.)

Fee in respect of the continuance of an exclusive privilege—

4 (*c*) After the expiration of the fifth year and before the expiration of the sixth year from the date of the filing of the specification—

The sum of R50 for each of the above inventions.

NOTICES.

All communications relating to applications for leave to file specifications and for registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, 2, Bankshall Street, Calcutta.

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's Office are now on sale to the public at one anna and eight annas a copy, respectively. A consolidated index for the year 1905, entitled "Inventions and Designs in 1905" is alsoon sale, price one rupee. It contains a chronological list, subject-matter and name indexes of exclusive privileges for inventions, which have been obtained or applied for in that year, together with lists of designs applications.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the 10th day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo. volumes, paper cover, 13 annas or 1*s*. 1*d*. Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Department of Commerce and Industry, 2, Bankshall Street, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1905 the price of these articles will be as follows :—

Quinine 1-pound tin,	R16,	or post-free,	R16-8
½	„	R8	„	R 8-6
¼	„	R4	„	R 4-6
Cinchonidine 1	„	R12	„	R12-8
½	„	R6	„	R 6-6
¼	„	R3	„	R 3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates :—

1 lb tin,	R16	or post-free	R16-8
½ lb „	R8	„	R 8-6
¼ lb „	R4	„	R 4-4

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

BOARD OF EXAMINERS.

NOTICES.

Specimens of Persian Manuscripts for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6. Forwarded V.-P. P., on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examination held by them.* Collections of papers for 1902-1903, 1903-1904 and 1904-1905 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

**N.B.*—The languages in which specimen papers are published are :— Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

D. C. PHILLOTT, Major,
Offg. Secretary, Board of Examiners.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th March 1906.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS							4 PER CENT. LOANS							4½ PER CENT. LOANS			GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1900-01.	...	TOTAL.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	of 1870.	TRANSFER LOAN OF 1879, 4½ PER CENT. PORTION.	TOTAL.	
Balance of 28th February 1906	89,04,500	1,59,65,600	10,36,56,300	2,10,71,500	1,19,39,700	14,92,700	...	15,51,65,800	6,933	5,000	...	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,41,63,533
Add— Amount of transferred to in London	..	...	...	.	...	.	..	...				.	..	.	...	..	...	..	...
Amount enfaced at Madras up to 1st March 1905	...	...	...	...	..	1,000		1,000	.		.	.			..	..	...		1,000
Amount enfaced at Bombay up to 9th March 1906	...	...	1,40,000	...	..	1,73,000		3,15,000	.	.		.						.	3,13,000
Amount enfaced at Calcutta between 1st and 15th March 1906	1,000	24,200	1,000	5,000	10,000	5,000		45,200	..				.		.		.	...	46,200
	89,05,500	1,59,89,800	10,33,37,300	2,10,76,500	1,19,49,700	16,76,700	..	15,55,30,000	6,933	5,000	..	3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,45,28,733
Deduct— Amount written off in the London Registers	85,000	2,02,100	2,75,000	2,500	9,000	2,00,000	...	[illegible]	..		..	...		...	...		..	..	7,74,200
Balance on 15th March 1906	88,20,500	1,57,87,700	10,35,62,300	2,10,74,000	1,19,40,700	14,76,700		15,45,40,800	6,933	5,000		3,500	40,800	2,500	58,733	5,000	29,500	34,500	16,37,54,533

NOTE.—From 9th June 1897 to 15th Jan. 1906 enfaced from India 11,417 lakhs, re-transferred from London 11,144 lakhs.
,, 16th Jan. 1906 ,, 31st ,, ,, ditto 28 ,, ditto 2 ,,
,, 1st Feb. ,, ,, 15th Feb. ,, ditto 7 ,, ditto 1 lakh.
,, 16th ,, ,, ,, 28th ,, ,, ditto 2 ,, ditto 13 lakhs.
,, 1st Mar. ,, ,, 15th Mar. ,, ditto 4 ,, ditto 8 ,,

11,458 lakhs. 11,168 lakhs.
11,168 ,,

Balance against India . 290 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 17th March 1906.

W. D. CRUICKSHANK,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 20th March 1906.

LIABILITIES.

	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				1,40,00,000	0	0
Public Deposits at Head Office	73,24,626	5	0	1,53,43,829	12	11
Public Deposits at Branches	80,19,203	7	11			
Other Deposits at Head Office and Branches				12,53,98,277	11	4
Bank Post Bills, etc.				10,14,354	10	0
Sundries				19,85,916	14	3
RUPEES				17,77,42,379	0	6

ASSETS.

	R	a.	p.	R	a.	p.
Government Securities				1,45,45,538	0	0
Other authorized Investments				55,05,322	8	0
Loans on Government and other authorized Securities				4,49,34,628	14	5
Accounts of Credit on Government and other authorized Securities				3,33,96,994	13	8
Bills discounted and purchased				2,74,07,759	15	7
Balances with other Banks				16,19,321	2	8
Bullion				...		
Dead Stock				18,82,686	12	8
Stamps				13,469	3	4
Sundries				7,02,031	0	0
				13,00,07,752	6	4
Cash and Currency Notes at Head Office	*2,83,28,605	14	8	4,77,34,626	10	2
Cash and Currency Notes at Branches	†1,94,06,020	11	6			
RUPEES				17,77,42,379	0	6

* Includes Sovs. and ½ Sovs., value	R1,09,980	0	0
† Do. do. do.	4,00,485	0	0
	R5,10,465	0	0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 22nd March 1906.

J. COUTTS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 33·20.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates:—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin	7-8	9	8
½ "	3-12	4-8	6
¼ "	1-14	2-4	4

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 15th March 1906.

No. 9.—Second class Assistant Surgeon Joseph Malir, Indian Subordinate Medical Department, is appointed to the medical charge of the junior grades of the Secretariat establishments of the Government of India and the Punjab, at Simla, with effect from the 1st February 1906.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 8TH TO 15TH MAR H 1906.

(In Lakhs of Standard Tolas.)

NAME OF THE MINTS.	COINAGE OF BRITISH INDIA GOVERNMENT COINS.												COINAGE OF BRITISH DOLLARS.		
	RECEIPTS.				COINAGE.			BALANCE OF BULLION AND COIN.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New Rupees and small coins delivered to Treasuries and Currency Department.	New Rupees made over to Native States.	TOTAL.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	TOTAL.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	34	1	...	35	34	...	34	...	17	66*	...	83	...	...	...
Bombay	62	1	...	63	49	...	49	13	54†	59‡	1	127	...	...	...

* Exclusive of 113 of purchased silver brought on the Mint premises but not yet received and inclusive of 17 of perfect rupees ready for delivery.
† Ditto of 50 of ditto ditto ditto.
‡ Ditto of 29 of ditto ditto ditto.

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 21st March 1906.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 17th March 1906.

No. 105.—With reference to Telegraph Department Notification No. 76, dated 23rd March 1905, it is hereby notified that Mr. L. Truninger, C.I.E., Superintendent, 2nd grade, has been granted by His Majesty's Secretary of State for India an extension of furlough for fourteen days, with effect from the forenoon of the 17th of March 1906.

E. A. LEACH,
for Director General of Telegraphs.

The 22nd March 1906.

No. 106.—Offices reported opened and closed during the week ending 17th March 1906:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Pelmadulla	Ceylon	13th March	Opened.
Pilot Vessel, Sandheads (Wireless Telegraph Office).	Bengal	17th March	Ditto.
Saugor Island (Wireless Telegraph Office).	Bengal	17th March	Ditto.

A. L. H. PALMER,
Offg. Director, Traffic Branch.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Dated 20th March 1906.

No. 182.—Mr. J. H. C. Kelly, Assistant Superintendent, class V, grade II, has been granted by the Director-in-Chief, Indo-European Telegraph Department, privilege leave for two months and ten days under Article 260 in combination with furlough for nine months and twenty-one days under Articles 233 and 311 of the Civil Service Regulations, with effect from the 26th January 1906.

G. C. WOLFE,
Examiner of Telegraph Accounts.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 13th March 1906.

No. 856.—Captain C. B. Loring, 2nd-in-Command, Zhob Levy Corps, is granted privilege leave for 45 days, with effect from the 15th March 1906 or such subsequent date as he may avail himself of it.

By order,

R. A. YULE, Lieutenant,
Second Assistant.

THE HONOURABLE THE RESIDENT IN MYSORE.

NOTIFICATIONS.

Bangalore, the 19th March 1906.

No. 10.—Whereas by the Notification of the Government of India in the Foreign Department, No. 2252 I., dated the 7th August 1883, the Indian Christian Marriage Act, 1872, was with certain modifications declared to apply to the Civil and Military Station of Bangalore, so far as regards marriages between persons, one of whom is a Native Christian subject of Mysore, and neither of whom is a Christian British subject.

In exercise of the powers conferred by sections 6 and 9 respectively of the Act, the Honourable the Resident in Mysore is pleased—

(*a*) to grant a license to the Reverend Arthur Robert Slater of the Wesleyan Mission to solemnise marriages within the territories included in the Civil and Military Station of Bangalore; and

(*b*) to grant a license to the said Reverend Arthur Robert Slater to grant certificates of marriage within the territories included in the Civil and Military Station of Bangalore between Native Christians, one of whom is a Native Christian subject of Mysore, and neither of whom is a Christian subject of His Majesty.

No. 11.—In exercise of the powers conferred by sections 6 and 9 respectively of the Indian Christian Marriage Act, 1872 (XV of 1872), as modified by Act II of 1891), and which have been delegated to him by the Governor-General in Council under section 86 of the Act by Foreign Department Notification No. 3747 I.B., dated the 1st October 1897, the Honourable the Resident in Mysore is pleased:—

(*a*) to grant a license to the Reverend Arthur Robert Slater of the Wesleyan Mission to solemnise marriages within the territories of Mysore including the Civil and Military Station of Bangalore; and

(*b*) to grant a license to the said Reverend Arthur Robert Slater authorizing him to grant certificates of marriage between Native Christians within the said territories.

The powers hereby conferred are to be exercised only so far as regards Christian subjects of His Majesty.

By order,

R. M. KING,

First Assistant to the Resident in Mysore.

THE HON'BLE THE CHIEF COMMISSIONER OF AJMER-MERWARA.

NOTIFICATION.

A. G. G.'s Camp, Rajputana, the 19th March 1906.

No. 761-*C.*—In accordance with the provisions of section 25 of the Ajmer Municipalities Regulation (V of 1886), the Hon'ble the Chief Commissioner of Ajmer-Merwara is pleased to notify that, with his approval, the Assistant Commissioner of Merwara has been elected Chairman of the Beawar Municipal Committee, with effect from the 2nd January 1906.

By order,

C. C. WATSON,

First Assistant to the Agent to the Governor-General in Rajputana and Chief Commissioner of Ajmer-Merwara.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

Agra, the 1st March 1906.

No. 310.—Mr. A. C. Hill, Probationary Assistant Superintendent of the Sambhar Lake Division, is granted leave on medical certificate for one month and twenty-eight days, with effect from the 25th January 1906.

(59 P. of 1906.)

R. A. GAMBLE,

Offg. Commissioner, Northern India Salt Revenue.

RAJPUTANA AND CENTRAL INDIA ADMINISTRATIONS—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Mount Abu, the 13th March 1906.

No. 895-S.—Major W. F. Tilley, R.E., Executive Engineer, 2nd grade, is granted privilege leave for 3 months combined with furlough for one year and nine months under Article 233 (i) of the Civil Service Regulations, with effect from the afternoon of 3rd January 1906, the date on which he was relieved of the charge of the Mount Abu Division.

W. W. BAKER, Lt.-Col., R.E.,
Offg. Secy. to A. G.-G. in P. W. D.,
Rajputana and Central India

CIVIL AND MILITARY STATION, BANGALORE,

Municipal Office.

NOTIFICATION.

Bangalore, the 3rd February 1906.

No. 4709.—In exercise of the powers conferred by section 3 of the Bangalore Hackney Carriage Regulation, 1882, the Municipal Commission for the Civil and Military Station of Bangalore have made the following amendments to the Hackney Carriage Rules published in this office Notification No. 4981, dated 24th February 1904, and the same having been confirmed by the Honourable the Resident in Mysore as required by the said section and by section 139 of the Bangalore Municipal Law, 1897, they are hereby notified for general information under section 180 (3) of the said Municipal law.

The amendments shall come into force on the 1st April 1906.

After Rule 9, insert as 9A.—

"Every driver of a first or second class carriage shall be properly and cleanly clad when acting as such. He shall wear a turban neatly folded, a long coat extending beyond the hips and trousers reaching to the ankles. Over the coat he shall wear a waist belt not less than four inches wide, to which his metal badge shall be affixed above the right hip."

In Rule 11, delete the words "of the first or second class."

In Schedule C, after condition 3rd, insert 3rd A.—

"That the carriage shall carry such number of passengers not exceeding as may be required, and shall also carry, free of charge, a reasonable quantity of luggage."

In Schedule D, after condition 2nd, insert 2nd A.—

"That the Jutka/Bullock cart shall carry such number of passengers not exceeding as may be required, and shall also carry free of charge a reasonable quantity of luggage."

P. L. MOORE,
President, Municipal Commission,
Civil and Military Station, Bangalore.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 15th March 1906.

No. 10.—In continuation of the leave granted in Manager's Notification No. 29, dated 2nd October 1905, Mr. J. H. Monk Smith, Executive Engineer, 1st grade, has been granted by His Majesty's Secretary of State for India leave on medical certificate for six months, of which the period beyond one month and 23 days is extraordinary leave without pay.

S. FINNEY,
Manager, North Western Railway.

OUDH AND ROHILKHAND RAILWAY.

NOTIFICATION.

Lucknow, the 15th March 1906.

No. 3.—Major E. W. Walton, R.E., Executive Engineer, 1st grade, Oudh and Rohilkhand Railway, is granted combined leave for six months, with effect from 29th March 1906, that is, privilege leave for one month and fourteen days, and special leave for four months and sixteen days in continuation thereof, under Articles 233, 260 and 316, Civil Service Regulations.

E. F. JACOB,
Manager, Oudh and Rohilkhand Railway.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 1st Battalion, Northumberland Fusiliers, dated at Fort William, this 14th day of March 1906.

Number, Rank, and Name—8242, Private Thomas Sharkin.
Age—23 years 1 month.
Height—5 feet 4¾ inches.
Colour of—Complexion fair ; hair brown, eyes grey.
Trade—Fisherman.
Date of Enlistment—12th October 1901.

Place of Enlistment—Newcastle-on-Tyne.
Parish and County in which born—Cherrington, Cambridge.
Date of desertion or absence—6th March 1906.
Place of desertion or absence—Calcutta.
Marks—*Nil.*
Under five years service.

————, Lieut.-Colonel,
Commanding 1st Battalion, Northumberland Fusiliers.

RESIDENT AT BARODA.

NOTIFICATION.

Baroda, dated 19th March 1906.

No. 4239.—In exercise of the powers conferred by section 27 of the Bombay Abkari Act, 1878 (Bombay, V of 1878), as amended by Bombay Act, V of 1901, and in modification of Notification No. 4655, dated the 30th March 1904, the Resident at Baroda is pleased to direct that on, and after, the 1st April 1906 a duty of one rupee (R1) per seer shall be levied on all bhang, and a duty of five rupees (R5) per seer shall be levied on all ganja permited to be imported into the Cantonment of Baroda, instead of the duties on bhang and ganja at the rates specified in the said Notification.

Residency Notification No. 3745, dated the 8th March 1906, is hereby cancelled.

M. G. MEADE, Lieut.-Colonel,
Resident at Baroda.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

NOTIFICATION.

TRANSFER.

Peshawar, the 20th March 1906.

No. 372—1457-*M.I.*—Third grade Assistant Surgeon Diwan Chand attached to the Abbottabad Civil Dispensary on relief by 4th grade Hospital Assistant No. 11 (North-West Frontier Province) Ghulam Shah on the afternoon of the 5th March 1906, was transferred to Kulachi Dispensary in the Dera Ismail Khan District, where he assumed charge on the afternoon of the 13th March 1906, relieving 3rd grade Assistant Surgeon Umrao Beg transferred to the Abbottabad Civil Dispensary.

A. M. CROFTS, Lieut.-Col., I.M.S.,
Administrative Medical Officer, N.-W. F. Province.

HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 14th March 1906.

No. 45.—In exercise of the powers conferred upon him by clause 1 of the Regulations made under sub-section (1) and clause (*b*) of sub-section (2) of section 2 of the Epidemic Diseases Act, 1897, and published with Punjab Government Notification No. 1356, dated the 10th November 1897, the Chief Commissioner is pleased to declare that the following are places of inspection for the purposes of the said Regulations in the Peshawar District:—

The Western approaches to the ferries of

(1) Pehur,

(2) Hund,

and the bridge at

(3) Khairabad

within a distance of 200 yards from the River Indus.

No. 46.—Captain W. W. Jendwine, I.M.S., assumed charge of the Civil Medical duties of the Mardan Sub-Division on the forenoon of the 7th of March 1906, relieving Captain H. M. Cruddas, I.M.S.

By order, etc.,

F. H. HUMPHRYS,
Assistant Secretary to the Chief Commissioner,
North-West Frontier Province.

The 15th March 1906.

No. 47.—On return from the leave granted to him in Notification No. 23, dated the 21st January 1906, Captain G. Chrystie, I.A., Commandant, Kurram Militia, resumed charge of his duties on the forenoon of the 2nd March 1906.

By order, etc.,

WALTER VENOUR, Major,
Staff Officer to the Chief Commissioner,
North-West Frontier Province.

The 15th March 1906.

No. 48.—On his return from the leave granted to him in Notification No. 288, dated the 8th December 1905, the services of the Reverend J. King, Chaplain of Hazara, are placed at the disposal of the Punjab Government, with effect from the 2nd March 1906, or the subsequent date upon which he may assume charge of his duties.

The 16th March 1906.

No. 49.—Wazirzada Muhammad Akram Khan, Extra Assistant Commissioner, Dera Ismail Khan, was granted leave on medical certificate from the forenoon of the 22nd January 1906 to the afternoon of the 7th March 1906.

No. 50.—On relinquishing charge of the duties of Extra Assistant Commissioner, Dera Ismail Khan, Bhai Lehna Singh, Officiating Extra Assistant Commissioner, reverted to his substantive appointment as Munsif on the afternoon of the 7th March 1906.

F. W. JOHNSTON,
Secretary to the Chief Commissioner,
North-West Frontier Province.

The 17th March 1906.

No. 51.—Lieutenant A. G. Shea, I.A., 51st Sikhs, whose services have been placed at the disposal of the Honourable the Chief Commissioner for employment with the Militia, is appointed Reserve Officer of the Southern Waziristan Militia, *vice* Lieutenant H. R. A. Hunt, I.A., reverted to Military duty, and assumed charge of his duties on the afternoon of the 5th March 1906.

By order, etc.,

WALTER VENOUR, Major,

Staff Officer to the Chief Commissioner,
North West Frontier Province.

No. 52.—The next half-yearly examination in the Pashtu language by the Higher Standard will be held at Peshawar, Dera Ismail Khan, Gilgit, Chitral and Mian Mir, on Monday, the 2nd April 1906, and following date.

The examination for Tahsildars, Naib Tahsildars and subordinate officers of the Police and Irrigation Departments will be held at Peshawar and Dera Ismail Khan on the 4th April 1906.

By order, etc.,

F. H. HUMPHRYS,

Assistant Secretary to the Chief Commissioner,
North-West Frontier Province.

The 19th March 1906.

No. 53.—The Honourable the Chief Commissioner, North-West Frontier Province, is pleased to sanction the continuance, at the village of Teri and its hamlets, in the Kohat District, at the strength and cost noted below, for a further period of one year, of the Punitive Police Post imposed by this Administration Notification No. 36, dated the 18th February 1905 :—

1	2	3	4	5	6
No.	Rank.	Grade.	Pay of grade.	Monthly Pay.	Annual cost.
			R	R	R a. p.
1	Head Constable	First	20	20	240 0 0
1	Ditto	Third	15	15	180 0 0
8	Foot Constables	...	8	64	768 0 0
					R a. p.
				Salary	1,188 0 0
Contingent allowances		Clothing			100 0 0
		Contingencies			128 12 9
		Pensionary charges			99 0 0
		Hutting			250 0 0
				TOTAL	1,765 12 9

No. 54.—Munshi Jalal-ud-din Khan, Deputy Superintendent of Police, is granted 3 months privilege leave, under Article 260 of the Civil Service Regulations, with effect from the 16th March 1906 or such subsequent date as he may avail himself of it.

By order, etc.

F. W. JOHNSTON,

Secretary to the Chief Commissioner,
North-West Frontier Province.

The 19th March 1906.

No. 55.—The following additions and amendments which it is proposed to make to the rules framed in exercise of the powers conferred by section 9 of the Indian Petroleum Act, 1899 (VIII of 1899), and published with North-West Frontier Province Administration Notification No. 198, dated the 8th December 1904, are published for the information of all persons likely to be affected thereby. Notice is hereby given that the said additions and amendments will be taken into consideration on or after the 27th April 1906.

2. Any objection or suggestion which may be received from any person with respect to the said additions or amendments before the date aforesaid will receive consideration —

(1) After Rule 2 the following rule shall be inserted, namely :—

2*a*. Notwithstanding anything in Rules 2 and 4, licenses for the possession of dangerous petroleum otherwise than in bulk may be granted subject to the following conditions :—

(*a*) That it is stored in gas-tight tin or galvanized sheet iron, steel or lead plate drums or receptacles containing each not more than 10 gallons and fitted with well-made filling holes and well-fitting screw plugs or fitted with screw cap with metal air-tight undercap and that such drums or receptacles shall be packed in strong wooden cases, the thickness of the wood to be not less than half an inch. Provided that wooden cases shall not be necessary when the drums or receptacles are made of tin, galvanized sheet iron, or steel, and have the following thickness of metal :—

	Not less than.
(1) When the capacity does not exceed 2 gallons . . .	25 B. W. G.
(2) When the capacity exceeds 2 gallons, but does not exceed 4 gallons	22 B. W. G.
(3) When the capacity exceeds 4 gallons	16 B. W. G.

(*b*) That an air space of at least one-tenth of its capacity shall be left in each drum or receptacle.

(*c*) That the drums or receptacles shall be so substantially constructed and secured as not to be liable except under circumstances of gross negligence or extraordinary accident to be broken or become defective, leaky or insecure.

(*d*) That before any vessel containing, or which has contained, dangerous petroleum is repaired by the licensee, or is sent by him to be repaired, that vessel shall, as far as practicable, be cleared of all dangerous petroleum and of all dangerous vapours arising from the same.

(*e*) That the building in which petroleum is to be stored shall be constructed of masonry or other uninflammable material with terraced, tiled or iron roof and a tiled, paved or earthen floor.

(*f*) That the doorways and other openings of such buildings shall be built up to such a height above the level of the road or street or the floor shall be sunk to such a depth below the level of the road or street, that the petroleum stored in it cannot flow out of the building in the case of its escape from the receptacles in which it is contained, or the building itself shall be surrounded with a masonry wall or embankment sufficiently high to contain all the petroleum in the building in case of its escape therefrom, or a combination of these methods may be adopted.

(*g*) That all ventilating openings in the building shall be protected by strong wire gauze.

(*h*) That no smoking or light or fire of any description shall be permitted at any time within or near any building licensed under this rule.

(*i*) That all due precaution shall be taken for the prevention of accidents by fire or explosion and for the prevention of unauthorised persons having access to any dangerous petroleum or to any vessels containing or intended to contain or having actually contained the same.

(*j*) That every person managing or employed on or in connection with any such licensed place of storage shall abstain from any act whatever which tends to cause fire or explosion and which is not reasonably necessary and shall prevent any other person from doing such act.

(*k*) That the store-house shall be liable to inspection by the officers authorized on this behalf, under Rule 6 (1).

(*l*) That no drum or other receptacle containing dangerous petroleum shall be opened or the petroleum drawn off within the room in which the stock of petroleum is kept.

(*m*) That the filling or replenishing of any vessels with dangerous petroleum shall not be carried on, nor shall the contents of any such vessel be exposed in the

presence of fire or artificial light except a light of such strength, position and character as is not liable to ignite any inflammable vapour arising from the dangerous petroleum, and that no artificial light shall be brought within dangerous proximity of the place where any vessel containing dangerous petroleum is kept.

(*n*) That the following distances are kept clear from the protected works round the place of storage :—

Quantity to be stored.	Distances to be kept clear when dangerous petroleum is stored in drums of not greater capacity than 4 gallons.	Distances to be kept clear when dangerous petroleum is stored in drums of capacity exceeding 4 gallons, but not exceeding 10 gallons.
Gallons.	Feet.	Feet.
Not exceeding 1,000	25	30
From 1,000 to 5,000	40	50
Do. 5,000 to 10,000	60	70
Do. 10,000 to 15,000	90	100
Do. 15,000 to 20,000	130	150
Do. 20,000 to 30,000	180	200
Do. 30,000 and over	200	200

(o) Provided that when the quantity to be possessed does not exceed 40 gallons the provisions of sub-rules (*e*), (*f*) and (*n*) shall not apply, but the licensee shall observe the following conditions :—

(i) That the store-house or building in which the dangerous petroleum is stored shall be well ventilated and constructed of uninflammable material, provided however that the doors and windows May be of wood.

(ii) That the store-house shall have a separate entrance from the open air distinct from any building or dwelling in which persons assemble and that where such store-house forms part of or is attached to another building and when the intervening floor or partition is of an unsubstantial or inflammable character or has openings therein, the whole of such building shall be deemed to be the store-house and no portion of such store-house shall be used as a dwelling-house or as a place where persons assemble.

(2) In rule 3 for the words "Rule 2" the words "Rules 2 and 2*a*" shall be substituted.

(3) In rule 6(1) before the words "the District Magistrate" the words "the Chief Inspector of Explosives, the Inspector of Explosives" shall be inserted.

(4) (*a*) In Rule 8 for the scale of fees payable for licenses for the possession of dangerous petroleum the following shall be substituted, namely :—

	R
Where the quantity to be kept does not exceed 40 gallons.	3
Where the quantity to be kept exceeds 40, but does not exceed 500 gallons.	8
Where the quantity to be kept exceeds 500, but does not exceed 1,000 gallons.	12
Where the quantity to be kept exceeds 1,000, but does not exceed 5,000 gallons.	12 *plus* R2 extra for every 1,000 gallons or part thereof in excess of 1,000 gallons.
Where the quantity to be kept exceeds 5,000, but does not exceed 50,000 gallons.	20 *plus* R4 extra for every 1,000 gallons or fraction thereof in excess of 5,000 gallons.
Where the quantity to be kept exceeds 50,000 gallons.	250

(*b*) In the scale of fees payable for licenses for the possession of petroleum other than dangerous petroleum for the last item shall be substituted :—

	R
Where the quantity to be kept exceeds 50,000 gallons.	250

(5) For Rule 9(1) the following rule shall be substituted, namely:—

(9) (1) Dangerous petroleum shall not be transported in bulk and it shall not be carried in receptacles other than of the following description, namely, in gas-tight tin or galvanized sheet iron, steel or lead plate drums or receptacles containing each not more than 10 gallons and fitted with well-made filling holes and well-fitting screw plugs or fitted with screw cap with metal air-tight undercap. Such drums or receptacles shall be packed in strong wooden cases, the thickness of the wood to be not less than half an inch. Provided that

wooden cases shall not be necessary when the drums or receptacles are made of tin, galvanized sheet iron, or steel, and have the following thickness of metal:—

	Not less than
(1) When the capacity does not exceed 2 gallons	25 B. W. G.
(2) When the capacity exceeds 2 gallons, but does not exceed 4 gallons .	22 B. W. G.
(3) When the capacity exceeds 4 gallons	16 B. W. G.

An air space of at least one-tenth of its capacity must be left in each drum or receptacle.

The drums or receptacles shall be so substantially constructed and secured as not to be liable except under circumstances of gross negligence or extraordinary accident to be broken or become defective, leaky or insecure. Licenses for the transport of dangerous petroleum shall be special or general.

(6) In Rule 10 for the words "other than," in the first sentence, the word "including" shall be substituted.

(7) In Rule 11 (1) (*f*) after the word "petroleum" where it first occurs the words "other than dangerous petroleum and" shall be inserted.

(8) After Rule 11 (1) (*f*) the following rule shall be inserted:—

"(*g*) When the pass is granted for the transport of dangerous petroleum, the petroluem must be contained in receptacles of the description detailed in Rule 9 (1) and packed in the manner therein described."

(9) In Rule 16 before the words "The District Magistrate," the words "The Chief Inspector of Explosives, the Inspector of Explosives" shall be inserted.

(10) For Rule 17 the following rule shall be substituted, namely:—

17. The following fees shall be charged for licenses for the transport of petroleum, namely:—

Licenses for the transport of dangerous petroluem.

	R
Where the quantity to be transported does not exceed 40 gallons.	2
Where the quantity to be transported exceeds 40, but does not exceed 480, gallons.	2 for the first 40 gallons *plus* 8 annas for every additional 40 gallons or part thereof.
Where the quantity to be transported exceeds 480 gallons.	8 *plus* R 2 for every additional 480 gallons or part thereof.
General license for the transport of dangerous petroluem.	100

Special licenses for the transport of other petroluem.

	R
Where the quantity to be transported exceeds 500 gallons, but does not exceed 5,000 gallons	1
For every additional 5,000 gallons or part of 5,000 gallons	1
General license for the transport of petrolum other than dangerous petroleum .	100

(11) In Rule 21 for the word "two" the word "four" shall be substituted.

(12) After Rule the following rule shall be inserted, namely:—

"24A. Holders of special licenses in Form Hj may be granted also on payment of a fee of R 5, general licenses in Form I, to transport petrol otherwise than on a motor vehicle. Such licenses, which will be granted under the signature of the Assistant Secretary to the Chief Commissioner, North-West Frontier Province, shall have currency for a period of one year from the date of their issue; and shall, subject to the rules and conditions thoreon endorsed, authorize the holders to transport petrol by road, by rail, or by water, up to a maximum of 60 gallons on each occasion."

(13) In Rule 25 for the words "and 23" the words "23 and 24-A" shall be substituted.

(14) After Form H the following forms shall be inserted:—

Form I.

General license to transport petrol granted to the holder of a special license (in Form H) No.

No.) (Fee R5.

License is hereby granted to to transport by road, by rail, or by river petrol up to a maximum of 60 gallons on each occasion, subject to the rules and conditions on the back hereof.

Asst. Secretary to the Chief Commr.,
N.-W. F. Province.

Dated the 19 .

(Endorsement on Form I.)

Rules.

[Here enter Rules 9(1) 16, 18, 24-A., 25, 31 and 32.]

Condition.

1. The petrol shall be contained in iron or steel vessels so substantially constructed as not to be liable, except under circumstances of gross negligence or extraordinary accident to be broken or become defective or insecure, and so constructed and maintained that no leakage, whether liquid or vapour, can take place therefrom. Such vessels shall not contain more than four gallons and shall have an air space equal to $\frac{1}{10}$th of their capacity to allow for expansion of the petrol.

Form J.

General license to transport dangerous petroleum granted under Section 5 of the Indian Petroleum Act, 1899 (VIII of 1899).

No.) (Fee R100.

A General License is hereby granted to to transport dengerous petroleum within the North-West Frontier Province, subject to the rules and conditions on the back of this license. This license shall continue in force only till the of 19 .

Asst. Secretary to the Chief Commissioner,
North-West Frontier Province.

Dated the 19 .

(Endorsement on Form J.)

Rules.

[Here enter Rules 9(1), 10, 11, 13, 16, 17, 28—31 inclusive and 33 of the rules framed under the Indian Petroleum Act, 1899 (VIII of 1899).]

Form K.

Pass granted subject to the rules endorsed on the back hereof, by the holder of general license No. for the transport of dangerous petroleum.

No.)

This pass covers cases containing gallons of petroleum, being the property of , while in transport from to

Holder of General License No.

Dated the 19 .

(Endorsement on Form K.)

Rules.

[Here enter Rules 9 (1), 10, and 11 of the rules under the Indian Petroleum Act, 1899 (VIII of 1899).]

F. H. HUMPHRYS,
Assistant Secretary to the Chief Commissioner,
North-West Frontier Province.

APPOINTMENT.

The 20th March 1906.

No. 56.—Mr. H. T. Wickham, Assistant Scperintendent of Police, whose services have been placed at the disposal of the Chief Commissioner and Agent to the Governor-General for employment in the North-West Frontier Province, is appointed Assistant Superintendent of Police, Peshawar, and assumed charge of his duties on the afternoon of the 5th March 1906.

By order, etc.,
F. W. JOHNSTON,
Secretary to the Chief Commissioner,
N.-W. F. Province.

REVENUE AND FINANCIAL SECRETARY TO CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 12th March 1906.

No. 1111.—In exercise of the powers conferred by section 17, sub-section (1), of the Cantonments Act, 1889 (XIII of 1889), and with the previous sanction of the Governor-General in Council, the Chief Commissioner is pleased to impose an octroi on animals for slaughter and goods brought within the octroi limits of the cantonment of Dera Ismail Khan for use or consumption within those limits at the rates and in respect of the items specified in the following schedule:—

The said tax shall come into force with effect from 1st April 1906.

SCHEDULE.

Classes and names of articles.	Tariff value of articles.	Rates.					Remarks.
		Camel load.	Bullock load.	Donkey load.	Per cent.	Per maund.	
	Per maund R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	
CLASS I.—*Articles of food or drink for men or animals.*							
(a) Grain of all kinds	...	0 2 0	0 1 0	0 0 9	...	...	
Rice and paddy	8 0 0	...	...	...	4 11 0	...	
(b) Refined sugar—							
All crystallized sugars and sugar-candy.	16 0 0	...	...	...	4 11 0	...	
(c) Unrefined sugar—							
Brown sugar, gur and shira rab.	5 0 0	...	...	...	3 2 0	...	
(d) Ghi	30 0 0	...	...	...	3 2 0	...	
(e) Foreign, Kabul fruits of all kinds	...	1 8 0	0 12 0	0 8 0	...	...	
Indian apples, pears, quinces, grapes, apricots, pomegranates, peaches, figs, falsa, plantains, mulberries, etc.	...	0 8 0	0 4 0	0 2 6	...	...	
Mangoes, oranges, lemons, lime, sweet, loquats, etc.	...	1 4 0	0 10 0	0 7 0	..	...	
Melons of sort	...	0 2 0	0 1 0	0 0 9	...	...	
Dates of all kinds	...	0 10 0	0 5 0	0 3 6	...	...	
Sugarcane	...	0 3 0	0 2 0	0 2 0	...	...	
Suleman Hill fruits	...	0 2 0	0 1 0	0 0 9	...	...	
(f) Vegetables—							
Potatoes, zemikand and shakurkundy.	4 0 0	...	...	...	3 2 0	..	
Onions, garlic, arbi, chungo	...	0 4 0	0 2 0	0 1 3	...	...	
Chillies, gonchis (Kabuli, Kashmiri) dhingri.	15 0 0	...	...	...	3 2 0	...	
(g) Other articles—							
Honey, butter, chatni, jam, jellies, preserves.	20 0 0	...	...	...	3 2 0	...	
Country pickles of sorts	8 0 0	...	...	...	4 11 0	...	
Oil and oil-seed used as food	..	0 5 0	0 2 6	0 1 9	...	...	
Linseed	4 0 0	...	...	...	3 2 0	...	
Fish	...	...	.	...	...	0 4 0	
Country vinegar	6 0 0	...	..	...	3 2 0	...	
Condiments, not being spices, *i.e.*, assafœtida.	10 0 0	...	...	...	3 2 0	...	
Bhusa	...	0 0 6	0 0 3	...	...	..	
Cotton seeds and oil-cakes	...	0 4 0	0 2 0	0 1 3	...	...	
CLASS II.—*Animals for slaughter.*							
Buffaloes	...	...	...	...	...	0 8 0 each	
Oxen, cows and calves	...	...	...	...	...	0 4 0 „	
Sheep and goats	...	...	...	...	...	0 1 0 „	
Lambs and kids	...	...	...	...	..	0 0 6 „	
CLASS III.—*Articles used for fuel, lighting and for washing.*							
(a) Fuel—							
Firewood, jandi		0 1 0	0 0 6	0 0 3		..	
Ditto, other	...	0 0 6	0 0 3	0 0 3	...	...	
Charcoal	...	0 2 0	0 1 0	0 0 9	...	...	

SCHEDULE.

Classes and names of articles.	Tariff value of articles.	Rates. Camel load.	Bullock load.	Donkey load.	Per cent.	Per maund.	Remarks.
	Per maund R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	
CLASS III.—*Articles used for fuel, lighting and washing*—contd.							
(b) Lighting—							
Oil of sorts, country made	13 0 0	...	...	...	3 2 0	...	
Grease and tallow	...	1 8 0	0 12 0	0 8 0	...	...	
Country candles	...	...	...	...	3 2 0	...	
(c) Washing—							
Country soap and soapnuts	8 0 0	...	...	...	3 2 0	...	
Miscellaneous, sajji, starch, etc.	..	...	...	...	3 2 0		
Alum	...	1 0 0	0 8 0	0 5 3	...	...	
Mitti and gajni	...	0 1 0	0 0 6	0 0 3	...	...	
CLASS IV.—*Articles used in the construction of buildings.*							
Timber of all sorts, including bamboos	...	...	...	...	4 11 0	...	
Sirki, sarkanda, munj, munj rope, mats, mizri and trangar.	...	...	..	...	1 9 0	...	
Bricks and tiles, etc.	...	...	...	...	0 4 0 per 1,000.	..	
Marble, red stone, lime kankar, lime stone, turpentine, colours, paints, country-made.	...	...	..	...	4 11 0	...	
Sutli	...	...	...	...	3 2 0	...	
San and tat	...	...	...	...	1 9 0	...	
CLASS V.—*Drugs, gums, spices and perfumes.*							
Drugs, gums and spices, country-made	...	...	...	...	3 2 0	...	
Main, majith (madder)	...	0 8 0	0 4 0	0 2 6	...	...	
Kasumba	...	...	...	...	1 9 0	...	
Perfumes of all sorts, country-made	...	...	...	...	3 2 0	...	
CLASS VI.—*Tobacco.*							
Kandahari, country snuff and cigars, country-made.	...	...	...	...	3 2 0	...	
CLASS VII.—*Piece-goods and textile fabrics and manufactured articles of clothing and dress.*							
(a) All cotton, silk, satin, woollen, hair, pashmina and other cloth of all sorts.	...	...	...	...	1 8 0	...	
(b) Other articles not cloth, *i.e.*, cocoanut matting, new gunny bags, sack cloth and tat pieces, silk or cotton rope or cord, prepared silk ribbon, etc., boots, shoes, etc.	...	..	...	...	1 8 0	...	
CLASS VIII.—*Metals and articles made of metals.*							
Iron, copper, brass, pewter, tin, lead, zinc, German silver, mercury (quicksilver), gold and silver lace, spangles, wire and thread of all kinds, gold and silver leaf, real and unreal.	...	...	...	...	...	1 8 0	

No. 1112.—Whereas the authorities of the Cantonment of Dera Ismail Khan with the sanction of the Government of India have agreed with the Committee of the Dera Ismail Khan Municipality that the same octroi limits shall be established for the Cantonments and Municipality and that the gross receipts (less cost of collection and refunds) shall be divided between the Cantonment fund and Municipal fund and whereas the following bye-law has been framed by the Municipal Committee of Dera Ismail Khan under the provisions of section 143, clause (3), of the Punjab Municipal Act, XX of 1891, and has been confirmed by the Chief Commissioner under section 146 (1) of the said Act, the said bye-law is hereby published for general information. The bye-law will come into force from the 1st April 1906.

Bye-law.

The octroi limits for the purpose of collecting the octroi tax within the Dera Ismail Khan Municipality and Cantonments limits shall be the following, *viz.*, the external limits of the Dera Ismail Khan Municipality and Cantonments combined.

The 15th March 1906.

No. 1214.—Whereas it appears to the Chief Commissioner, North-West Frontier Province, that land is required by Government for a public purpose, namely, extension of existing camping ground at Abbottabad.

It is hereby declared that the undermentioned land is required for the said purpose :—

Specification of land.

District.	Pargana.	Mauza.	Area in acres.	Direction.	Boundaries.	Place where the plans may be inspected.
Hazara .	Abbottabad	Abbottabad	12·55	...	North—Old Cantonment boundary. East—Prolongation of the east boundary of latrine trenching ground. South—Field (belonging to Jehangir Baksh) between nullah and houses. West—East boundary of Sohan Lal's compound.	Abbottabad.

This declaration is made under the provision of section 6, Act I of 1894, and under section 7 of the said Act, the Deputy Commissioner, Hazara, is hereby directed to take order for the acquisition of the land specified above.

M. F. O'DWYER,

Revenue and Financial Secy. to the Hon'ble the Agent to the Governor-Genl. and Chief Commissioner, N.-W. Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 24th February 1906.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births. Males.	Births. Females.	Births. Total.	Deaths. Total.	Deaths. Males.	Deaths. Females.	Cause of death. Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Infants under one year of age. Males.	Females.	Total.	Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazara	Abbottabad	3,395	1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31	...	1
2	Hazara	Nawashahr	4,114	1	1	2	1	..	1	...	...	...	1	...	...	...	...	...	1	1	25	13	2
3	Hazara	Buffa	7,029	4	1	5	6	2	4	...	...	...	4	..	2	...	...	...	..	...	37	45	3
4	Hazara	Haripur	5,578	3	3	6	2	2	...	...	...	...	1	...	...	.	1	2	...	2	56	19	4
5	Peshawar	Peshawar	73,343	22	15	37	51	31	20	...	6	...	17	4	10	...	14	...	2	2	26	36	5
6	Kohat	Kohat	18,092	5	7	12	6	4	2	..	...	...	1	...	2	...	3	1	1	2	35	17	6
7	Bannu	Bannu	10,070	2	1	3	3	3	...	...	...	...	3	...	...	...	...	...	...	...	16	16	7
8	Bannu	Lakki	5,218	1	5	6	2	1	1	...	...	...	1	...	1	..	...	...	1	1	60	20	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	9	10	19	15	10	5	..	...	...	9	1	4	...	1	...	1	1	25	28	9
10	Dera Ismail Khan	Kulachi	9,125	1	3	4	6	3	3		.	...	...	...	1	...	5	...	2	2	23	34	10
		TOTAL	164,251	49	47	96	92	56	36	...	6	...	37	5	20	...	24	3	8	11	30	29	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 24th February 1906.

Births and deaths in Municipal towns.—In the 10 Municipal Towns, 96 births were registered (49 males and 47 females), giving a birth-rate of 30 *per mille* of population; 92 deaths were registered (56 males and 36 females), giving a death-rate of 29 *per mille* of population.

Peshâwar, the 14th March 1906.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 3rd March 1906.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of Death.								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	...	...	...	1	...	1	...	...	...	...	...	...	...	1	...	...	...	...	15	1
2	Hazára	Nawashahr	4,114	1	3	4	6	3	3	...	...	...	4	...	1	...	1	1	...	1	51	76	2
3	Hazára	Buffa	7,029	5	2	7	1	...	1	...	...	...	1	...	...	...	...	...	...	...	52	7	3
4	Hazára	Haripur	5,578	2	...	2	3	1	2	...	...	...	2	...	1	...	...	...	1	1	19	28	4
5	Peshâwar	Peshâwar	73,343	26	13	39	49	25	24	...	9	...	25	1	5	...	9	4	4	8	28	35	5
6	Kohat	Kohat	18,092	7	2	9	6	3	3		...	...	1	...	...	...	5	2	1	3	26	17	6
7	Bannu	Bannu	10,070	5	4	9	6	4	2	...	...	..	1	...	1	...	4	3	2	5	47	31	7
8	Bannu	Lakki	5,218	1	5	6	3	2	1	..	...	..	1	1	1	...	...	...	...	...	63	30	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	11	10	21	9	6	3	...	...	...	4	...	2	...	3	2	1	3	39	17	9
10	Dera Ismail Khan	Kulachi	9,125	2	1	3	3	...	3	...	...		1	1	...	1	...	...	...	...	17	17	10
		TOTAL	164,251	60	40	100	87	44	43	...	9	...	40	3	11	1	23	12	9	21	32	28	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 3rd March 1906.

Births and deaths in Municipal Towns.—In the 10 Municipal Towns, 100 births were registered (60 males and 40 females), giving a birth-rate of 32 *per mille* of population; 87 deaths were registered (44 males and 43 females), giving a death-rate of 28 *per mille* of population.

Peshawar, the 16th March 1906.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT—IRRIGATION BRANCH.

Irrigation Operations of the Kharif Crop of 1905 on the Swat River and Kabul River Canals.

STATEMENT NO. I.

Comparative Abstract of Irrigation and Rainfall in the Peshawar District.

District.	Of the District. Total area in acres.	Culturable area in acres.	Cultivated area in acres.	Culturable area commanded by canals in acres.	Culturable area at present irrigable by canals in acres.	Area irrigated in acres. Kharif 1905.	Kharif 1904.	In comparison with last crop. Increase.	Decrease.	Rainfall in Kharif months (inches). April. 1905.	April. 1904.	May. 1905.	May. 1904.	June. 1905.	June. 1904.	July. 1905.	July. 1904.	August. 1905.	August. 1904.	September. 1905.	September. 1904.	Total. 1905.	Total. 1904.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Peshawar. Swat River Canal	1,668,678	1,243,225	889,641	155,153	155,153	60,872	58,129	2,743	...	0·56	0·37	0·52	0·05	...	...	0·51	1·62	0·24	4·59	1·24	0·29	3·07	6·92
Peshawar. Kabul River Canal				20,687	20,687	19,324	14,769	4,555	...	0·34	0·62	1·14	...	...	...	0·33	0·46	0·56	1·27	1·51	0·80	3·88	3·15
TOTAL	...	...	...	175,840	175,840	80,196	72,898	7,298	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

J. J. MULLALY,
Joint Secretary for Irrigation, North-West Frontier Province.

LAHORE;
The 14th March 1906.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT—IRRIGATION BRANCH.

STATEMENT No. II.

Irrigation operations of the Kharif Crop of 1905 on the Swat River and Kabul River Canals. Statement in acres of crops irrigated in the Canal District of Peshawar.

Description of Crops.	Peshawar.		
	Swat River Canal.	Kabul River Canal.	Total.
1	2	3	4
	Acres.	Acres.	Acres.
Sugarcane	4,237	2,195	6,432
Rice	286	600	886
Cotton	9,451	1,554	11,005
Indigo	1	...	1
Maize	37,553	10,546	48,099
Jowar	2,642	2,001	4,643
Other crops	6,702	2,428	9,130
Total Kharif, 1905	60,872	19,324	80,196
Total Kharif, 1904	58,129	14,769	72,898
Increase in 1905	2,743	4,555	7,298
Decrease in 1905	...	...	...

J. J. MULLALY,
Joint Secretary for Irrigation, N.-W. Frontier Province.

LAHORE;
The 14th March 1906.

ACCOUNTANT GENERAL, PUNJAB.

Distribution Statement of the Receipts in the North-West Frontier Province for January 1906 and of the Budget Estimate for the year 1905-06.

Revenue and Receipts.	Budget, 1905-06. Imperial.	Budget, 1905-06. Local.	Budget, 1905-06. Total.	Receipts in January 1906.	Receipts from 1st April to 31st January 1906. Imperial.	Receipts from 1st April to 31st January 1906. Local.	Receipts from 1st April to 31st January 1906. Total.
	R	R	R	R	R	R	R
I.—Land Revenue	18,33,000	49,000	18,82,000	4,58,701	15,40,575	38,615	15,79,190
II.—Opium	8,000	...	8,000	595	6,069	...	6,069
IV.—Stamps	3,91,000	...	3,91,000	44,077	3,31,785	...	3,31,785
V.—Excise	2,06,000	...	2,06,000	17,964	1,73,556	...	1,73,556
VI.—Provincial Rates	2,000	3,08,000	3,10,000	64,991	9,571	2,75,920	2,85,491
VII.—Customs	...	...	...	...	...	...	...
VIII.—Assessed Taxes	1,15,000	...	1,15,000	11,553	1,06,521	...	1,06,521
IX.—Forest	95,000	...	95,000	3,230	71,568	...	71,568
X.—Registration	31,000	...	31,000	3,061	21,016	..	21,016
XI.—Tributes from Native States	...	...	...	...	...	...	...
XII.—Interest	8,000	...	8,000	...	4,044	...	4,044
XIII.—Post Office	...	...	...	40	...	1,516	1,516
XVIA.—Law and Justice—Courts of Law	1,08,000	...	1,08,000	8,805	81,277	...	81,277
XVIB.— Do. do. —Jails	17,000	...	17,000	2,510	14,501	...	14,501
XVII.—Police	86,000	1,000	87,000	7,074	70,064	1,001	71,065
XIX.—Education	...	4,000	4,000	492	30	3,626	3,656
XX.—Medical	6,000	2,000	8,000	1,155	1,788	892	2,680
XXI.—Scientific and other Minor Departments	...	3,000	3,000	107	205	2,321	2,526
XXII.—Receipts in aid of Superannuation, etc.	12,000	...	12,000	900	8,593	...	8,593
XXIII.—Stationery and Printing	9,000	...	9,000	719	8,303	...	8,303
XXV.—Miscellaneous	92,000	21,000	1,13,000	1,282	49,690	10,767	60,457
XXIX.—Irrigation—Major Works, Direct Receipts	50,000	...	50,000	...	...	...	...
XXX.—Irrigation—Minor Works and Navigation	...	14,000	14,000	3,405	...	6,948	6,948
XXXII.—Civil Works	1,08,000	8,000	1,16,000	12,462	1,03,287	8,954	1,12,241
TOTAL REVENUE AND RECEIPTS	31,77,000	4,10,000	35,87,000	6,43,123	26,02,443	3,50,560	29,53,003
Add—Debt Accounts	...	...	...	39,79,311	...	...	3,97,76,576
TOTAL	...	...	...	46,22,434	...	...	4,27,29,579
Opening Cash Balance	...	...	...	(a) 9,15,244	...	...	(b) 13,34,187
GRAND TOTAL	...	...	...	55,37,678	...	...	4,40,63,766

(a) On 1st January 1906. (b) From 1st April 1905.

OFFICE OF ACCT. GENL., PUNJAB,
LAHORE:
The 16th March 1906.

W. H. MICHAEL,
Accountant-General, Punjab.

ACCOUNTANT GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for January 1906 and of the Budget Estimate for the year 1905-06.

Expenditure.	Budget Estimate for 1905-06. Imperial.	Budget Estimate for 1905-06. Local.	Budget Estimate for 1905-06. Total.	Disbursements in January 1906.	Disbursements from 1st April to 31st January 1906. Imperial.	Disbursements from 1st April to 31st January 1906. Local.	Disbursements from 1st April to 31st January 1906. Total.
	R	R	R	R	R	R	R
1—Refunds and Drawbacks	18,000	...	18,000	737	15,355	167	15,522
2—Assignments and Compensations	24,000	...	24,000	224	20,374	...	20,374
3—Land Revenue	5,69,000	1,36,000	7,05,000	78,553	5,15,178	1,26,387	6,41,565
6.—Stamps	23,000	...	23,000	1,246	9,485	...	9,485
7.—Excise	8,000	...	8,000	587	6,322	...	6,322
10.—Assessed Taxes	1,000	...	1,000	55	651	...	651
11.—Forest	90,000	...	90,000	8,368	77,163	...	77,163
12.—Registration	9,000	...	9,000	553	5,407	...	5,407
13.—Interest on Ordinary Debt		...	...	...	...	...	...
14.—Interest on other Obligations	...	...	...	...	...	...	...
15.—Post Office	16,000	9,000	25,000	1,360	13,943	544	14,487
18.—General Administration	2,55,000	29,000	2,84,000	35,594	2,21,857	14,877	2,36,734
19A.—Law and Justice—Courts of Law	5,05,000	...	5,05,000	44,015	4,02,708	...	4,02,708
19B.— Do. do. —Jails	1,07,000	...	1,07,000	9,701	87,905	...	87,905
20.—Police	11,59,000	1,000	11,60,000	87,737	8,92,894	607	8,93,501
22.—Education	56,000	60,000	1,16,000	8,204	37,177	48,478	85,655
23.—Ecclesiastical	47,000	...	47,000	2,342	28,653	...	28,653
24.—Medical	95,000	35,000	1,30,000	11,148	80,232	29,297	1,09,529
25.—Political	25,88,000	...	25,88,000	2,06,034	20,86,842	...	20,86,842
26.—Scientific and other Minor Departments	13,000	19,000	32,000	11,188	21,003	12,359	33,362
27.—Territorial and Political Pensions	60,000	...	60,000	7,502	51,673	...	51,673
28.—Civil, Furlough and Absentee Allowances	...	...	...	...	...	...	...
29.—Superannuation Allowances and Pensions	1,16,000	1,000	1,17,000	9,551	1,00,704	506	1,01,210
30.—Stationery and Printing	74,000	2,000	76,000	4,468	45,913	831	46,744
32.—Miscellaneous	17,000	15,000	32,000	3,104	11,040	9,843	20,883
33.—Famine Relief	...	...	...	...	...	...	...
42.—Major Works—Working Expenses	...	...	...	...	...	...	...
43.—Minor Works and Navigation	11,000	6,000	17,000	—454	1,344	4,160	5,504
45.—Civil Works	27,000	1,02,000	1,29,000	5,102	13,181	49,923	63,104
TOTAL EXPENDITURE	58,88,000	4,15,000	63,03,000	5,36,919	47,47,004	2,97,979	50,44,983
Add—Debt Accounts	...	...	...	39,30,376	...	...	3,79,48,400
TOTAL	...	...	...	44,67,295	...	...	4,29,93,383
Balance on 31st January 1906	...	...	...	10,70,383	...	...	10,70,383
GRAND TOTAL	...	...	...	55,37,678	...	...	4,40,63,766

OFFICE OF ACCT. GENL., PUNJAB,
LAHORE:
The 16th March 1906.

W. H. MICHAEL,
Accountant General, Punjab.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 21st March 1906.

No. 786-*Ap*.—Mr. C. K. Dutt, superintendent of post offices, 2nd grade, and Personal Assistant to the Deputy Post Master General, Eastern Bengal, is granted privilege leave for two months, with effect from the 7th March 1906.

The following officiating appointments are made during his absence on privilege leave, or until further orders:—

Babu Devendra Nath Bhattacharyya, postmaster, Mymensingh, to act as superintendent of post offices, 4th grade;

Maulavi Waceluddin Ahmed to act as postmaster, Mymensingh.

This supersedes Notification No. 500-Ap., dated 14th February 1906.

The 23rd March 1906.

No. 809-*Ap*.—Babu Jogesh Chandra Banerji, B.A., superintendent of post offices, 4th grade, is granted privilege leave for three months, with effect from the 16th April 1906 or from the date on which he may avail himself of it.

Babu Rajendra Lal Ball, B.A., is appointed to act as superintendent of post offices, 5th grade, during the absence on privilege leave of Babu J. C. Banerji or until further orders.

No. 813-*Ap*.—Mr. Sorabji Dadabhai Surti, superintendent of post offices, 3rd grade, is granted privilege leave for 2 months, with effect from the 11th April 1906 or from the date on which he may avail himself of it.

The following officiating appointments are made during his absence on privilege leave or until further orders:—

Mr. A. J. Hughes, superintendent of post offices, 4th grade, to act in the 3rd grade;

Mr. Dadabhai Ardeshar Parakh, superintendent of post offices, 5th grade, to act in the 4th grade;

Mr. Ratanji Navroji Mehta, to act as superintendent of post offices, 5th grade.

No. 817-*Ap*.—Mr. W. J. Gardiner, superintendent of post offices, 3rd grade, is granted privilege leave for 1 month, with effect from the 9th March 1906.

Babu Surendra Benode Sinha, M.A., is appointed to act as superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. W. J. Gardiner or until further orders.

No. 821-*Ap*.—Mr. A. C. Vernieux, sub. *pro tem* superintendent of post offices, 5th grade, is confirmed in that appointment, with effect from the 15th May 1904.

A. U. FANSHAWE,
Director-General of the Post Office of India.

HIGH COURT—ORIGINAL SIDE.

NOTIFICATION.

Calcutta, the 23rd March 1906.

Mr. W. A. Bonnaud, Clerk of the Crown, High Court, has been granted extraordinary leave for five months and two days under Article 658 of the Civil Service Regulations, with effect from the 29th March 1906.

By order,

W. R. FINK,
Registrar.

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FOREIGN DEPARTMENT.

Report on the Administration of the Civil and Military Station of Bangalore for the year 1904-05. Foolscap. Limp cover. As. 8 or 9d. (2a.)
Administration Report of the Baluchistan Agency for 1904-1905. Selection No. CCCCXXI. Foolscap. Board. R4 or 6s. (5a.)
Summary of remarks on the Kharif crops of the North-West Frontier Province for 1905. Foolscap. Paper cover. As. 4 or 4d. (1a.)
North-West Frontier Province. Public Works Department, Irrigation Branch. Revenue Report for the Triennial period 1902-03 to 1904-05. Foolscap Board R1-4a. or 2s. (3a.)

FINANCE DEPARTMENT.

Statistics Compiled from the Finance and Revenue Accounts of the Government of India. Receipts and disbursements of Home and Indian Accounts. From 1st April 1896 to 31st March 1904 Foolscap. Board. R2 or 3s. (10a.)
***List of Officers appointed by the Government of India in the Finance Department. corrected to January-February 1906.** Royal 8vo. Paper cover. 4a. or 5d. (1a.) each.

COMMERCE AND INDUSTRY.

Variations in India Price Levels since 1861 expressed in Index numbers. Foolscap Board. As. 12 or 1s. (3a.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Accounts of the Trade carried by rail and river in India in the official year 1904-05 and the four preceding years, 17th issue. Foolscap. Board. R1 or 1s. 4d. (6a.)
Statistics of Cotton Spinning and Weaving in the Indian Mills in October, November and December 1905. Royal 8vo. Stitched. 2a. or 2d. (1a. each.)
Sea-borne Trade and Navigation of British India for November-December 1905. No. 8 and No. 9-10 of 1905-1906. Royal 8vo. Stitched. 8a. or 9d. (2a. each.)
Accounts of the Trade of the Portuguese Possessions in India in the year 1903-04 and the four preceding years. Foolscap. Paper cover. 2a. or 3d. (1a.)
Accounts of the External Trade of British India for the Month of August—September 1905. No. 5 and No. 6-7 of 1905-1906. Royal 8vo. Stitched. 8a. or 9d. (2a. each.)
Tariff Schedules, 1906. Royal 8vo. Stitched. As. 6 or 7d. (1a.)
Report of the Committee on Indian Trade Statistics, 1905. Foolscap. Board. R1 or 1s. 6d. (3a.)
Annual statement of the Coasting Trade and Navigation of British India in the year ending March 31, 1905. Super Royal. Board. 39th issue. R2 or 3s. (8a.)
Accounts of the Trade of Aden in the year ending 31st March 1905 and the four preceding years. Foolscap. Paper cover. 10a. or 1s. (2a.)

MILITARY DEPARTMENT.

List of Light Houses and Light Vessels in British India including those in the Gulf of Aden as existing on the 30th June 1905. Royal 8vo. Board. R1 or 1s. 6d. (2a.)

*Hand Books for the Indian Army—"Gurkhas." Super Royal 8vo. Board, R1 8a. or 2s. 3d. (5a.)

Army Regulations, India, Vol. I, Pay and Allowances, (Provisional issue). Royal 8vo. Limp cover. R1-4a. or 2s. (3a.)

Army Regulations, India, Vol. XII, Military Works. Royal 8vo. Full cloth. R1-4 or 1s. 11d. (4a.)

PUBLIC WORKS DEPARTMENT.

*Classified List and Distribution Return of Establishment. Corrected up to 31st December 1905. Royal 8vo. Paper cover. R1 or 1s. 6d. (2a.)

RAILWAY BOARD.

Railway Board Classified List of State Railway Establishment and Distribution Return of Establishment of all Railways corrected up to 31st December 1905. R1 or 1s. 6d. (2a.)

LIST OF BOOKS PUBLISHED FROM SEPTEMBER TO DECEMBER 1905.

LEGISLATIVE DEPARTMENT.

The Indian Railways Act, 1890 (Act IX of 1890), as modified up to 1st June 1905. R1 2a. (2a.)

The Central Provinces Land Revenue Act, 1881 (XVIII of 1881), as modified up to the 1st March 1905 R1 2a. (2a.)

Act No. XIII of 1859 (an Act to provide for the punishment of breaches of contract by Artificers, Workmen and Labourers in certain cases), as affected by Act No. XVI of 1874. Anna 1-9. (1a.)

The Excise Act, 1896 (XII of 1896), as modified up to 1st August 1905. 8a. (1a.)

The Whipping Act, 1864 (Act No. VI of 1864), as modified up to the 1st August 1905. 3a. 6p. (1a.)

The Indian Registration Act, 1877 (Act III of 1877), as modified up to the 1st August 1905. 11a. or 1s. (2a.)

The Indian Evidence Act, 1872 (Act No. 1 of 1872), as modified up to the 1st September 1905. R1 or 1s. 6d. (2a.)

The Indian Stamp Act, 1899 (II of 1899) as modified up to 31st August 1905. As. 15 or 1s. 4d. (2a.)

HOME DEPARTMENT.

Imperial Library List of Additions, Third Series, with subject index. Nos. 10, 11, 12, 13. Super Royal 4to. Paper cover. 8a. or 9d. (2a.) each.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.—Snake Venoms in Relation to Hæmolysis by Captain George Lamb, M.D., I.M.S. New Series No. 17. Super Royal 4to. Limp cover. 6a. or 7d. (2a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.—Hæmogregarina Gerbilli by Lieutenant S. R. Christophers, M.B., I.M.S. New Series. No. 18. Super Royal 4to. Limp cover. 10a. or 1s. (2a.)

Report on the Administration of Civil Justice in Assam during the year 1904. Foolscap. Paper Cover. 8a. or 9d. (1a.)

Report on the Administration of Criminal Justice in Assam during the year 1904. Foolscap. Paper cover. 8a. or 9d. (1a.)

Quarterly List of Officers in the departments of the Government of India. July to September 1905. Foolscap. Paper cover. 4a. or 5d. (1a.)

The Languages of India, being a reprint of the Chapter on Languages by Dr. G. A. Grierson, C. I. E., Ph.D., D.Litt., C.S., to the report on the Census of India, 1901, together with the Census Statistics of Language. Foolscap. Paper cover. R2 or 3s. (3a.)

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India on Kala Azar. Malaria and Malarial Cachexia by Captain S. P. James, M.B., I.M.S. New series, No. 19. Super Royal. 4to. Limp cover, R1 4a. or 1s. 11d. 3a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Records of the Botanical Survey of India. Vol. IV, No. 2. An Epitome of the British Indian Species of Impatiens by Sir J. D. Hooker, G.C.S.I., C.B., F.R.S., Part II. Royal 8vo Paper cover. 3a. or 4d. (1a.)

Report of the Chief Inspector of Mines in India for the year ending 31st December 1904. Foolscap. Limp. 12a. or 1s. 2d. (2a.)

Flora of the Upper Gangetic Plain and of the Adjacent Siwalik and Sub-Himalayan Tracts by J. F. Duthie, Esq., B.A., F.L.S. (Caprifoliaceæ to Campanulaceæ). Vol. I, Part II. Royal 16mo. Paper cover. R1 8a. or 2s. 3d. (1a.)

Note upon the "Bee-hole Borer of Teak in Burma" by E. P. Stebbing, F.L.S., F.Z.S., F.E.S. Super Royal 8vo. Paper cover. 4a. or 5d. (1a.)

FOREIGN DEPARTMENT.

Administration Report of the North-West Frontier Province for 1904-1905. Foolscap. Board. 13a. or 1s. 1d. (3a.)

Report on the Season and Crops of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 9a. or 9d. (1a.)

Report of the Civil Veterinary Department, North-West Frontier Province, for the year 1904-05. Foolscap. Paper cover. 7a. 6p. or 7½d. (1a.)

Report on the Administration of the Registration Department of the North-West Frontier Province for the years 1902, 1903, 1904. Foolscap. Paper cover. 6a. or 6d. (1a.)

Report on the Police Administration in the North-West Frontier Province for 1904. Foolscap. Board. R1 13a. or 2s. 5d (2a.)

Report on the Vaccination in the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 7a. or 7d. (1a.)

Report on the External Land Trade of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 14a. or 1s. 2d. (1a.)

Report on the Administration of Civil Justice in the North-West Frontier Province for 1904. Foolscap. Paper cover. 8a. 6p. or 8½d. (1a.)

Report on the Administration of Criminal Justice in the North-West Frontier Province for 1904. Foolscap. Paper cover. 11a. 6p. or 11½d. (1a.)

Report on the Excise Administration of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 11a. or 11d. (1a.)

Report of the Chemical Examiner to Government, North-West Frontier Province, for 1904. Foolscap. Paper cover. 4a. or 4d. (1a.)

Report on the Administration of Land Revenue Department of Land Records and Agriculture Estates under the Court of Wards, Government Litigation and Settlement of Nations in the North-West Frontier Province for the year 1903-04. Foolscap. Board. R1 13*a*. or 2*s*. 5*d*. (3*a*.)

Report on the Income Tax Administration of the North-West Frontier Province for the years 1902-03, 1903-04 and 1904-05. Foolscap. Paper cover. 9*a*. or 9*d*. (1*a*.)

Report on the Administration of the Stamp Department of the North-West Frontier Province during 1904-05. Foolscap. Paper cover. 6*a*. or 6*d*. (1*a*.)

Annual Administration Report of the North-West Frontier Province in the Public Works Department for 1904-05. Foolscap. Paper cover. 12*a*. or 1*s*. (1*a*.)

Report on the working of District Boards in the North-West Frontier Province during 1904-05. Foolscap. Paper cover. 8*a*. or 8*d*. (1*a*.)

Report of Archæological Survey works in the North-West Frontier Province, and Baluchistan, from January 1904 to March 1905. Foolscap. Board. R2 4*a*. or 3*s*. (4*a*.)

Report on the working of the Municipalities in the North-West Frontier Province during 1904-1905. Foolscap. Board. R1 3*a*. or 1*s*. 7*d*. (2*a*.)

Annual Report of Dispensaries in the North-West Frontier Province for 1904. Foolscap. Paper cover. 12*a*. or 1*s*. (1*a*.)

Report on Public Instruction in the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 13*a*. or 1*s*. 1*d*. (1*a*.)

FINANCE DEPARTMENT.

List of Officers appointed by the Government of India in the Finance Department. Corrected to May, June and August 1905. Royal 8vo. Paper cover. 4*a*. or 5*d*. (1*a*.) each.

History of Services of Officers holding appointments in offices under the control of the Government of India, Finance Department. Corrected 1st July 1905. Royal 8vo. Board. 12*a*. or 1*s*. (2*a*.)

List of Officers appointed by the Government of India in the Finance Department corrected to September, October 1905.

Report of the Administration of the Mint at Bombay and Calcutta for the year 1904-1905. Foolscap. Paper cover. R1 or 1*s*. 6*d*. (2*a*.)

COMPTROLLER GENERAL.

Civil Estimates, 1905-1906, Vols. I and II. Foolscap. Board. R3 or 4*s*. 6*d*. (13*a*.) each.

COMMERCIAL INTELLIGENCE DEPARTMENT.

Accounts relating to the Trade carried by rail and river in India in the quarter and in six months ending December 1904, compared with the corresponding periods of the years 1902 and 1903. No. 3 of 1904-05. Foolscap. Paper cover. 8*a*. or 9*d*. (3*a*.)

Sea-borne Trade and Navigation Accounts of British India for the months of May, June, and July 1905. Nos. 2, 3 and 4. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.) each.

Accounts of the External Land Trade of British India for the months of March and April 1905. No. 12 of 1904-05. Nos. 1 and 2 of 1905-06. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.) each.

Statistics of Cotton Spinning and Weaving in the Indian Mills in April and May 1905, and in the corresponding month of 1903-04. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*.) each.

Review of the Trade of India in 1904-05. Foolscap. Paper cover. 8*a*. or 9*d*. (2*a*.)

Area and Yield of certain Crops in India, 7th issue. Foolscap. Paper cover. 5*a*. or 6*d*. (2*a*.)

Prices and Wages in India, 22nd issue. Super Royal. 4to Board. R1-8 or 2*s*. (9*a*.)

Accounts relating to the Trade carried by rail and river in India in the quarter and in the twelve months ending March 1905, compared with the corresponding periods of the years 1903 and 1904. No. 4 of 1904-05. Foolscap. Paper cover. 8*a*. or 9*d*. (3*a*.)

Judicial and Administrative Statistics of British India for 1903-1904 and preceding years. Foolscap. Board. R2 or 3*s*. (10*a*.)

Sea-borne Trade and Navigation Accounts of British India for the month of August 1905. No. 5 of 1905-1906. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in June 1905 and in the three months April to June 1905, compared with the corresponding period of 1903 and 1904. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*.)

Accounts of the External Trade of British India for the month of June 1905. No. 3 of 1905-1906. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.)

Accounts relating to the Trade carried by rail and river in India in the quarter ending June 1905, compared with the corresponding periods of the years 1903 and 1904. No. 1 of 1905-1906. Foolscap. Paper cover. 8*a*. or 9*d*. (3*a*.)

Sea-borne Trade and Navigation of British India for the months of September and October 1905, Nos. 6 and 7 of 1905-1906. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.)

Accounts of the External Trade of British India for the month of July 1905. No. 4 of 1905-1906. Royal 8vo. Stitched. 8*a*. or 9*d*. (2*a*.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in July, August and September 1905. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*.) each.

Accounts of the Trade of the French Possessions in India in the year ending 31st March 1905 and the four preceding years. 2*a*. or 3*d*. (2*a*.)

Agricultural Statistics of India for the years 1899-1900 to 1903-1904 in 2 Volumes. R3 8*a*. or 5*s*. 3*d*. (12*a*.)

COMMERCE AND INDUSTRY.

Administration Report of the Indian Telegraph Department for 1904-1905. Foolscap. Limp cover. 8*a*. or 9*d*. (2*a*.)

ACCOUNTANT GENERAL.

History of Services of Gazetted and other Officers serving under the Government of Bengal corrected to 1st July 1905 in 2 parts. Royal 8vo. Board. **Part I.** R3 or 4*s*. 6*d*. (7*a*.) **Part II.** R2 or 3*s*. (5*a*.) Complete. R5 or (*a*.)

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The Quarterly Indian Army List for July 1, 1905 and October 1905. Royal 8vo. Paper cover. R2-12*a*. or 3*s*. 9*d*. (6*a*.) each.

A Book for the Army—"The Services of the Bengal Native Army," An historical sketch from 1599 to 1895. 586 pages, with two coloured plates, obtainable from all the principal booksellers, and from the Superintendent of Government Printing, India, Calcutta. Demy 8vo. Cloth. R2-8 or 3*s*. 9*d*. (7*a*.)

Classified List and Distribution Return of Establishment of the Military Works Services corrected up to 30th June 1905. Super Royal 4to. Paper cover. 4*a*. or 5*d*. (1*a*.)

History of the Hyderabad Contingent by Major R. G. Burton, 1905. Royal 8vo. Cloth. R3 or 4*s*. 6*d*. (6*a*.)

Return of Wrecks and Casualties in Indian Waters for the year 1904. R1 or 1*s*. 6*d*. (3*a*.)

RAILWAY BOARD.

Administration Report on the Railways in India for the Calendar year 1904. Foolscap. Limp. R2 or 2s. 8d. (7a.)

Classified List of the Subordinate Establishment corrected up to 30th June 1905. Royal 8vo. Paper cover. 4a. or 5d. (1a.)

Railway Board Classified List of State Railway Establishment and Distribution Return of Establishment of all Railways. Corrected up to 30th June 1905. R1 or 1s. 6d. (2a.)

Histories of Railway Projects including Tramways, corrected up to 30th June 1905. Foolscap. Paper cover. R2 or 2s. 8d. (3a.)

PUBLIC WORKS DEPARTMENT.

Public Works Department Classified List and Distribution Return of Establishment. Corrected up to 30th June 1905. R1 or 1s. 6d. (2a.)

Administration Report of the Telegraph Department for 1903-04. Foolscap. Paper cover 8a. or 6d. (2a.)

Public Works Department Classified List of the Subordinate Establishment corrected to 30th June 1904. Royal 8vo. Paper cover. 4a. or 5d. (1a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise on "Railways," 4th Edition, revised by F. Wolly Dod, F.C.H. Price R3 per copy.

Roorkee Treatise on "Irrigation Work." By Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R9 per copy.

Roorkee Treatise on "Sanitary Engineering." Compiled by Lieutenant-Colonel J. Clibborn, I.S.C., B.A., L.C.E., C.I.E. Price R4-8 per copy.

Roorkee Manual of "Applied Mechanics," Volume II. The stability of structures mostly by graphic methods, by Lieutenant-Colonel J. H. C. Harrison, R.E. Price R8-2 per copy.

Roorkee Manual of Hydraulics. Price per copy R4. (No. XIX Elementary Treatise). By E. F. Tipple, Esq., B.A.

Designs for Wooden Bridges, together with rules for calculating the area of waterway, etc., and Plates. By late Rai Bahadur Kunhya Lall. Price per set R4-2.

Pamphlet on Examination for Acid Radicals: Tables giving Analysis of Acids. Price per copy 8a.

Pamphlet on Examination for Acid Bases: Tables giving Analysis of Metallic Bases. Price 8a. per copy.

LIST OF NEW BOOKS AVAILABLE FOR SALE IN THE COLLEGE BOOK DEPÔT.

Roorkee Treatise on Civil Engineering, Section XIII. Drawing for Engineer students. Part I. By Major E. H. deV. Atkinson, R.E., Principal, Thomason College, Roorkee. Price per copy R3-2, including packing, postage, etc.

Hand-Book of the Thomason Engineering College, Roorkee, Illustrated. Price R6-12 per copy, including packing, postage, etc.

A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, new series. Vol. I. No. 2-8 1905. @ R2.

Memoirs, Nos. 1, 4, 5. 1905 @ R1-8.

" No. 2. 1905 @ R1.

" No. 3. 1905 @ R2.

BIBLIOTHECA INDICA.

A Lower Ladakhi Version of the Kesar Saga. Fasc. 1 @ R 1.

Catasahasrikaprajnaparamita. Fasc. 10 & 11 @ 6a.

Catapatha Brahamana. Vol. 2. Fasc. 1, 2, 3, Vol. 3, 7 @ 6a.

Vidhana Parijata, Vol. 1. Fasc. 8 @ 6a.

Mahabhasyapradipodyota. Vol. 3. Fasc. 3 4 @ 6a.

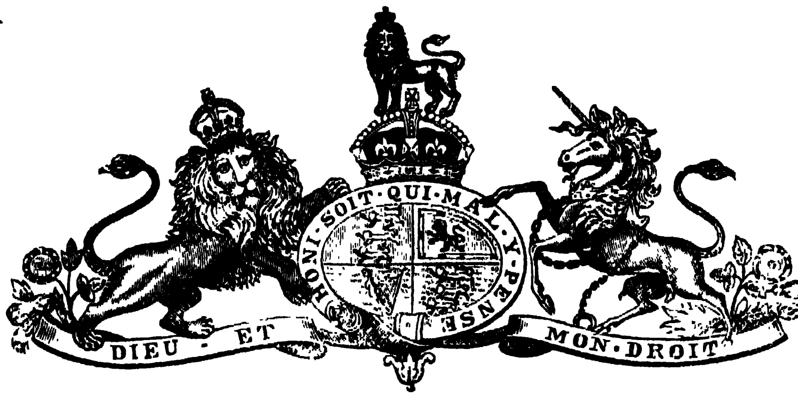
Kala Viveka. Fasc. 7 @ *6a.*
Bodhicaryavatara of Candidevi. Fasc. 4 @ *6a.*
Godadhara Paddhati. Fasc. 1 @ *6a.*
Saddarsana Samuiccaya. Fasc. 1 @ *6a.*
Tantra Vartika (English). Fasc. 5 @ *12a.*
Nityacaraprodipah. Fasc. 7 @ *6a.*
Chaturvarga Chintamani. Vol. 4. Fasc. 5 @ *6a.*

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST July TO 31st December 1905.

Monthly Weather Review, January to June 1905. (Illustrated by 8 plates) Quarto. Paper cover. R 1 per month.
Monthly Weather Review, July, 1905. (Illustrated by 8 plates) Quarto. Paper cover. Re. 1.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 17th February 1906.

* Records of The Geological Survey of India, Volume XXXII Part 1. By Director, Geological Survey of India, R 1.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 24, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTE.

Lost.

The Government Promissory Notes Nos. (1) 013383, (2) 013384, (3) 010322 of the three per cent. of 1896-97 for R1,000, R1,000 and R300, respectively, originally standing in the name of the Bank of Bengal and the first two last endorsed to Balika Sundari Dassi and the third one to Nikunja Bala Dassi which has been inherited by my minor son Krishna Chandra Kuar, of whom I have been appointed guardian the proprietors by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

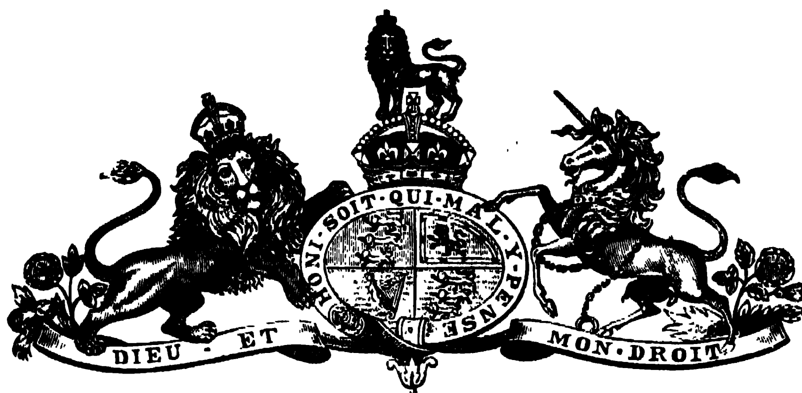
Name of the Advertiser—BALIKA SUNDARI DASSI.
Residence—Balindar, Dabipur Post Office, District Burdwan.

NOTICE.

Mr. Alexander McLaurin Monteath, Mr. Ruthven Grey Monteath, Mr. David Henry Wybrants Ritchie, Mr. Charles John Kerr, and Mr. Duncan Carmichael, are admitted as partners in our firms in Calcutta and Bombay from 1st May 1905.

MACKINNON, MACKENZIE & CO.

CALCUTTA ;
19th March 1906.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 24, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 21st March 1906, and is hereby promulgated for general information :—

ACT NO. IV OF 1906.

An Act further to amend the Presidency Small Cause Courts Act, 1882.

WHEREAS it is expedient further to amend the Presidency Small Cause Courts Act, 1882; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Presidency Small Cause Courts Act, 1906.

Amendment of section 28, Act XV, 1882.

2. In section 28 of the Presidency Small Cause Courts Act, 1882, after the words "such decree" the words "and for the purpose of deciding all questions arising in the execution of such decree" shall be inserted.

Amendment of section 39 of same Act.

3. In section 39 of the said Act, for sub-section (2) the following shall be substituted, namely :—

"(2) Unless the Judge is of opinion that the application has been made solely for the purpose of delay, the applicant shall be entitled to such order as of right:

Provided that the removal directed by such order shall, unless the Judge otherwise directs, be conditional upon the applicant giving security, to the approval of the Judge, within a reasonable time to be prescribed in the order, for the payment of the amount claimed and of the costs which may become payable by him to the plaintiff in respect of the said suit."

Substitution of new section for section 69 of same Act.

4. For section 69 of the said Act the following shall be substituted, namely :—

Reference when compulsory.

"69. (1) If two or more Judges of the Small Cause Court sit together in any suit, or in any proceeding under Chapter VII of this Act, and differ in their opinion as to any question of law or usage having the force of law or the construction of a document, which construction may affect the merits, or

if in any suit or any such proceeding, in which the amount or value of the subject-matter exceeds five hundred rupees, any such question arises upon which the Court entertains reasonable doubt, and either party so requires,

the Small Cause Court shall draw up a statement of the facts of the case and the point on which there is a difference of opinion or on which doubt is entertained, and refer such statement with its own opinion on the point for the opinion of the High Court; and the provisions of sections 619 to 621 of the Code of Civil Procedure shall, so far as they are applicable, be deemed to apply as if such XIV of 18

reference had been made under section 617 of the said Code.

(2) When the Small Cause Court refers any question for the opinion of the High Court as provided in sub-section (1), it shall either reserve judgment or give judgment contingent upon such opinion."

Amendment of second schedule, Act XV, 1877.

5. In No. 11 of the second schedule to the Indian Limitation Act, 1877, after the words "the Code of Civil Procedure," the following shall be inserted, namely:—"or section 28 of the Presidency Small Cause Courts Act, 1882." XV of 1877.

J. M. MACPHERSON,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 21st March 1906, and is hereby promulgated for general information:—

ACT No. V OF 1906.

An Act further to amend the Indian Stamp Act, 1899.

WHEREAS it is expedient further to amend the Indian Stamp Act, 1899; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Stamp (Amendment) Act, 1906.

Repeal of part of section 2, Act II, 1899.

2. In section 2, clause (19), of the Indian Stamp Act, 1899 (hereinafter referred to as "the said Act"), sub-clause (c), and the word "and" prefixed thereto, are hereby repealed.

Amendment of sections 11, 32, 35, 40, 41, 69 and 74, Act II, 1899.

3. In section 11, clause (a), section 32, proviso, clause (c), section 35, proviso, clause (a), section 40, section 41, section 69 and section 74, of the said Act, after the words "one anna," wherever they occur, the words "or half an anna" shall be inserted.

Substitution of new clause for clause (b) of section 29, Act II, 1899.

4. For section 29, clause (b), of the said Act, the following shall be substituted, namely:—

"(b) in the case of a policy of insurance other than fire-insurance—by the person effecting the insurance;

(bb) in the case of a policy of fire-insurance —by the person issuing the policy;".

Addition to section 30, Act II, 1899.

5. To section 30 of the said Act the following paragraph shall be added, namely:—

"Any person receiving or taking credit for any premium or consideration for any renewal of any contract of fire-insurance, shall, within one month after receiving or taking credit for such premium or consideration, give a duly stamped receipt for the same."

Amendment of section 51, Act II, 1899.

6. In section 51 of the said Act, after the word "instruments" the words "by any banker or," and after the word "said" the word "banker," shall be inserted.

Amendments of Schedule I, Act II, 1899.

7. In Schedule I of the said Act, the following amendments shall be made, namely:—

(1) For clauses (b) and (c) of the exemptions from Article No. 24 the following shall be substituted, namely:—

"(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, deaths or burials."

(2) In clause (b) of Article No. 41, for the words "one year" the words "eighteen months" shall be substituted.

(3) For divisions A and B of Article No. 47 the following shall be substituted, namely:—

	If drawn singly.	If drawn in duplicate, for each part.
"A.—SEA-INSURANCE (*see* section 7)—		
(1) for or upon any voyage—		
(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy;	One anna.	Half an anna.
(ii) in any other case, in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy;	Two annas.	One anna.

	If drawn singly.	If drawn in duplicate, for each part.
(2) for time— (iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—		
where the insurance shall be made for any time not exceeding six months ;	Two annas.	One anna.
where the insurance shall be made for any time exceeding six months and not exceeding twelve months.	Four annas.	Two annas.

"B.—FIRE INSURANCE—

(1) in respect of an original policy—

(i) when the sum insured does not exceed Rs. 5,000 ;	Eight annas.
(ii) in any other case ;	One rupee.
and	
(2) in respect of each receipt for any payment of a premium on any renewal of an original policy.	One-half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53."

(4) To Article No. 53 the following note shall be added, namely :—

"*See also* POLICY OF INSURANCE [No. 47-B (2)]."

J. M. MACPHERSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 21st March 1906, and is hereby promulgated for general information:—

ACT NO. VI OF 1906.

An Act further to amend the law relating to merchant seamen.

WHEREAS it is expedient further to amend the law relating to merchant seamen; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Merchant Shipping (Amendment) Act, 1906.

Amendment of section 23, Act I, 1859.

2. To section 23 of the Indian Merchant Shipping Act, 1859, the following shall be added, namely:— I of 1859.

"Notwithstanding anything in this section, in the case of any such foreign-going ship as aforesaid, being a ship—

(*a*) registered in British India under the Merchant Shipping Act, 1894, or 57 & 58 Vict., c. 60.

(*b*) registered in the United Kingdom under the said Merchant Shipping Act, 1894, but not employed in trading with any port in the United Kingdom,

a running agreement with the crew may be made to extend over two or more voyages so that it shall terminate either within six months from the date on which it was executed or on the first arrival of the ship at her port of destination in British India after the expiration of that period, or on the discharge of cargo consequent upon such arrival, whichever of these dates shall be the latest:

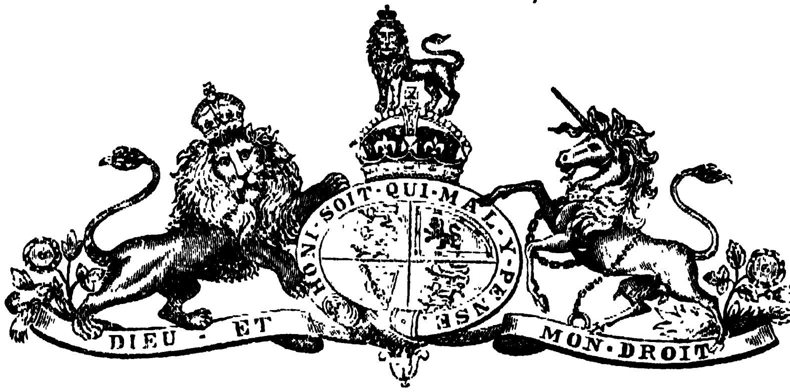
"Provided that no such agreement shall continue in force, if, after the expiration of such period of six months as aforesaid, the ship proceeds on a voyage from a port out of British India to any other such port which is not on the direct road or a customary route to her port of destination in British India:

"Provided also that every such agreement shall, in addition to any other particulars required by law, contain such stipulations for the discharge of the crew and payment of their wages, for securing their return to the port at which they were shipped or to some other port in British India, and for other purposes on the termination of the agreement at a port out of British India under the foregoing proviso, as the Governor General in Council may direct."

Amendment of section 24A, Act I, 1859.

3. In section 24A of the said Indian Merchant Shipping Act, 1859, as amended by section 2 of the Indian Merchant Shipping Law Amendment Act, 1891, after the word "December" the words "or, as the case may be, after the expiration of a period of six months from the date on which it was executed," shall be inserted. I of 1859. VI of 1891.

J. M. MACPHERSON,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 24, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS, UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House, Calcutta, on Wednesday, the 21st March, 1906.

PRESENT:

His Excellency the Earl of Minto, P.C., G.C.M.G., G.M.S.I., G.M.I.E., Viceroy and Governor General of India, *presiding*.
His Honour Sir A. H. L. Fraser, K.C.S.I., Lieutenant-Governor of Bengal.
His Excellency General Viscount Kitchener of Khartoum, G.C.B., O.M., G.C.M.G., Commander-in-Chief in India.
The Hon'ble Sir A. T. Arundel, K.C.S.I.
The Hon'ble Sir Denzil Ibbetson, K.C.S.I.
The Hon'ble Mr. H. Erle Richards, K.C.
The Hon'ble Mr. J. P. Hewett, C.S.I., C.I.E.
The Hon'ble Mr. E. N. Baker, C.S.I.
The Hon'ble Major-General C. H. Scott, C.B., R.A.
The Hon'ble Sir Rameshwara Singh, K.C.I.E., Maharaja Bahadur of Darbhanga.
The Hon'ble Rai Sri Ram Bahadur, C.I.E.
The Hon'ble Mr. L. A. S. Porter.
The Hon'ble Mr. L. Hare, C.S.I., C.I.E.
The Hon'ble Mr. H. A. Sim, C.I.E.

The Hon'ble Nawab Fateh Ali Khan, Kazilbash, C.I.E.
The Hon'ble Mr. Gopal Krishna Gokhale, C.I.E.
The Hon'ble Mr. A. A. Apcar, C.S.I.
The Hon'ble Mr. S. Ismay, C.S.I.
The Hon'ble Mr. W. T. Hall, C.S.I.
The Hon'ble Mr. A. C. Logan.
The Hon'ble Nawab Bahadur Khwaja Salimulla of Dacca, C.S.I.
The Hon'ble Nawab Saiyid Muhammad Sahib Bahadur.

QUESTIONS AND ANSWERS.

The Hon'ble MR. GOKHALE asked :—

" Will the Government be pleased to state how the four members of the Cadet Corps, to whom commissions were granted last year, have been posted, and what are their prospects of being entrusted with regimental duties in the Indian Army ?"

His Excellency THE COMMANDER-IN-CHIEF replied :—

" The four cadets who were granted commissions are:—

(1) Wali-ud-din Khan of Hyderabad.
(2) Aga Casim Shah, nephew of His Highness the Aga Khan of Bombay.
(3) Bhanwar Amar Singh of Jaipur.
(4) Zorawar Singh of Bhavnagar.

" The services of Wali-ud-din Khan have been placed at the disposal of the Resident at Hyderabad for employment, at the request of His Highness the Nizam, with the Hyderabad Imperial Service Lancers.

" Aga Casim Shah has been appointed A.-D.-C. to the General Officer Commanding at Poona.

" Bhanwar Amar Singh has been appointed A.-D.-C. to the General Officer Commanding at Mhow.

" The services of Zorawar Singh have been placed at the disposal of the Government of Bombay for employment, at the request of His Highness the Thakur Sahib of Bhavnagar, as Commandant of the Bhavnagar Imperial Service Lancers.

" It is impossible to say at present what is the prospect of these ex-cadets being entrusted with regimental duties in the Indian Army as they have been appointed to Imperial Service Regiments or to the personal staff of General Officers."

The Hon'ble MR. GOKHALE asked:—

" Have the Government of India noticed what has been described in the Press as the boycott of the *Weekly Chronicle* of Sylhet by the Government of Eastern Bengal and Assam ? Is it a fact that for publishing in its news columns a report, which that Government regarded as 'a gross mis-statement', and which the Editor declared to be 'more than corroborated by careful inquiries made by him', that paper has been placed under a ban by the Lieutenant-Governor in the matter of official advertisements and official information and publications ? Is it true that the Chief Secretary to the Government of Eastern Bengal and Assam has in a communication to the Editor described official advertisements and the supply of official information and publications as ' Government support ' to the newspaper, of which the latter has been deprived as a punishment for his not tendering the apology which he was ordered to offer ?

" Will the Government be pleased to state why no criminal proceedings were instituted against the Editor, or no official version of the occurrence, in regard to which his report was declared to be a gross mis-statement, published ?

" In view of the fact that important questions of principle affecting the status, dignity and independence of the Press in India are involved in such executive action against newspapers, will the Government of India be pleased to state their position generally on the subject, so as to allay all reasonable anxiety ? Will they also be pleased to call upon the Government of Eastern Bengal and Assam to re-consider its action against the *Weekly Chronicle* ? "

The Hon'ble SIR ARUNDEL ARUNDEL replied :—

"The facts are that the *Sylhet Weekly Chronicle* published a statement that a Gurkha policeman had committed an indecent assault on a sweeper woman at Barisal. On enquiry being made the statement was proved to be false by the deposition of the woman herself supported by that of her husband, and it was further shown that she refused to sign a charge of attempted rape addressed to the Chairman of the Municipality which was drafted for her signature. Copies of these papers are laid upon the table. The Local Government considered that no useful purpose would be served by instituting criminal proceedings and therefore decided to withdraw from the newspaper certain facilities. The Government of India are not prepared to call upon the Local Government to reconsider its action in the matter.

"The Government of India are unable to admit that the status, dignity and independence of the Press in India are in any way affected by the adoption of executive action in cases of specific misconduct as distinguished from adverse criticism of Government measures."

PRESIDENCY SMALL CAUSE COURTS BILL.

The Hon'ble MR. RICHARDS moved that the Report of the Select Committee on the Bill further to amend the Presidency Small Cause Courts Act, 1882, be taken into consideration. He said :—" My Lord, I have on a former occasion explained to the Council the objects of this Bill. It effects three changes, small in themselves, but not unimportant, relating to the power of the Small Cause Court to decide certain questions with regard to execution proceedings, to the transfer to the High Court of cases instituted in the Small Cause Court and to references to the High Court. The only change of substance that has been introduced by the Select Committee is that in clause 3 of the Bill, which has been introduced on the recommendation of the Calcutta High Court. It gives a discretion to exempt applicants for transfer from furnishing security which they would otherwise have to furnish. No other change of substance has been made."

The motion was put and agreed to.

The Hon'ble MR. RICHARDS moved that the Bill, as amended, be passed.

The motion was put and agreed to.

INDIAN STAMP (AMENDMENT) BILL.

The Hon'ble MR. BAKER moved that the Report of the Select Committee on the Bill further to amend the Indian Stamp Act, 1899, be taken into consideration. He said :—" My Lord, I do not think I need add anything to the remarks which I made in introducing the Bill in January last, or to those contained in the Report of the Select Committee."

The motion was put and agreed to.

The Hon'ble MR. BAKER moved that the Bill, as amended, be passed.

The motion was put and agreed to.

INDIAN MERCHANT SHIPPING (AMENDMENT) BILL.

The Hon'ble MR. HEWETT moved that the Report of the Select Committee on the Bill further to amend the law relating to merchant seamen be taken into consideration.

The motion was put and agreed to.

The Hon'ble MR. HEWETT moved that the Bill, as amended, be passed.

The motion was put and agreed to.

FINANCIAL STATEMENT FOR 1906-1907.

The Hon'ble MR. BAKER introduced and explained the Financial Statement for 1906-1907. He said :—"My Lord, I beg to present the Financial Statement for the ensuing year 1906-1907. In doing so, I propose, with Your Lordship's permission, to follow the course adopted last year, *i.e.*, instead of reading out the Statement *in extenso*, I shall merely lay it on the table, and shall give a brief verbal account of those portions of it only which are likely to be of general interest.

"In certain parts of India, especially Rajputana, the United Provinces and the Deccan Districts of Bombay, the year now drawing to a close has been less favourable than those which immediately preceded it. The Arabian Sea branch of the monsoon was late in arriving, and the rainfall was irregular and deficient in amount. This was followed by serious delay in the winter rains in Northern India; and though these eventually came and greatly relieved the situation, they were too late wholly to save the unirrigated crops. Famine conditions have been declared to prevail in 10 British districts and several Native States, and at one time 360,000 persons were in receipt of relief. These misfortunes have led us to make extensive remissions and suspensions of the land revenue in the parts affected, and have also involved some expenditure on relief works.

"In the greater part of India, however, the seasons have, on the whole, been favourable and the harvests generally good; and except in the tracts especially affected by drought the revenue has come in well, and shows signs of continued and healthy development.

"A year ago we estimated that we should have a surplus of 136 lakhs of rupees. We now expect to have a surplus of 263 lakhs, the improvement being 127 lakhs. The main causes of this are as follows:—

	Lakhs.
(1) Our Railway earnings have expanded beyond our expectations, the *net* revenue account having exceeded the estimate by .	69
(2) Our revenues generally have continued to develop, with the exception of Land Revenue, Customs and Irrigation, the aggregate improvement being	89
(3) There has been a large reduction in Military expenditure, mainly owing to the failure of the home authorities to provide the new artillery and stores budgeted for: the saving amounts to	149
and (4) There have been net savings of expenditure under other heads, mostly Police, Education and Civil Works, aggregating	38
These four causes of improvement have aggregated	345

On the other hand we have drawn upon Provincial and Local balances to the extent of 218 lakhs less than we anticipated; the net betterment thus amounting to 127 lakhs.

"During 1906-1907 we anticipate that, if the seasons are normal, our revenue will continue to develop under all heads except opium, in which, in view of the unfavourable prices obtained at recent sales, we expect a falling-off of 99 lakhs. In the Civil Administration we have provided for the normal growth of expenditure, and have also assumed that the Provincial Governments will be able to make up some of the ground which they failed to cover this year. But in view of the present agricultural situation, we do not consider ourselves justified in embarking upon any new projects involving considerable recurring expenditure, other than those to which I shall presently refer.

"For Military expenditure, in view of the heavy charge which has been thrown forward from the current year, we have made a special re-grant of a part of the lapse, to the amount of 40 lakhs, which is of course non-recurring. The total Military Budget is less than that of the current year by 58½ lakhs.

"On the present basis of taxation and expenditure, we estimate that in 1906-1907 we should have had a surplus of 253 lakhs of rupees; and we have decided to apply 122 lakhs of this to the remission of taxation, to the relief of

local bodies, and to the provision of funds for carrying out a modest programme of administrative improvement. More than two-thirds of the whole amount will be devoted to the relief of the agricultural tax-payer, who we consider has the strongest claim on our resources on the present occasion. The measures we propose are five in number and are as follows :—

(1) We abolish the patwari cess and village officers' cess which are now levied in Madras, the Central Provinces, the United Provinces, the Punjab and the North-West Frontier Province, and in Ajmer and Coorg; we also abolish the zemindari dâk cess in Bengal and the districts transferred to the new province. The charges hitherto defrayed from these cesses will in future be borne by Government. The total sacrifice of revenue occasioned by this measure is rather more than 82 lakhs of rupees per annum.

(2) We discontinue the practice of making certain petty appropriations from local funds for Provincial purposes in the Provinces of Northern India, and in Burma and the Central Provinces. The practice does not obtain in other parts of India. The cost of this measure is a little under 6 lakhs per annum, and the District Boards concerned will benefit to that extent.

(3) We make a further grant of 25 lakhs per annum for the reform of the Police in addition to the grant of 50 lakhs made for this purpose last year.

(4) We raise the grant of 20 lakhs per annum which was made last year for agricultural improvement to 24 lakhs per annum; and

(5) We make a grant of 5 lakhs per annum for education, of which approximately one-half will be devoted to technical education, and one-half to the education of Europeans and Eurasians.

The total cost of these five measures is—

	Lakhs.
Remission of taxation	82
Transfer to the local taxation account	6
Grants for police, agriculture and education	34
TOTAL .	122

After providing for these requirements, we estimate that our revenue will amount to 129 crores 74 lakhs, and our expenditure to 128 crores 43 lakhs; and that we shall have a surplus of 131 lakhs of rupees.

"We have provided nearly 81 lakhs for expenditure on famine-relief, and have also made provision for the remission and suspension of land revenue in those provinces which are suffering from famine.

"For capital expenditure on Railways we have provided the large sum of 15 crores of rupees, of which about three-fifths are for the requirements of open lines, including 382 lakhs for rolling stock. For Irrigation Major Works we have provided 125 lakhs, which is as much as there is any likelihood of our being able to spend during the year.

"We have now no floating sterling debt, the whole outstanding balance having been paid off during the current year.

"We propose to raise a loan of 2 millions sterling in England, and one of 4½ crores of rupees in India, for capital expenditure on productive public works.

"The present intention of the Secretary of State is to draw bills on India next year to the amount of £17,800,000, but additional bills will as usual be sold, if needed, to meet the demands of trade. These announcements are made subject to the usual reservation."

The Council adjourned to Wednesday, the 28th March, 1906.

J. M. MACPHERSON,
Secretary to the Government of India,
Legislative Department.

CALCUTTA;
The 22nd March, 1906.



SUPPLEMENT TO

The Gazette of India.

No. 12.} CALCUTTA, SATURDAY, MARCH 24, 1906.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

FINANCIAL STATEMENT FOR 1906-1907.

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ACCOUNTS AND ESTIMATES.

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FINANCIAL STATEMENT FOR 1906-1907.

PART I.

Preliminary.

I beg to lay on the table the Financial Statement for 1906-1907, together with the usual figures relating to the accounts of 1904-1905, and the Revised Estimates of 1905-1906.

2. The year now drawing to a close has in certain important Provinces been less favourable than those which immediately preceded it. The Arabian Sea monsoon current was late in arriving, and the total autumn rainfall was much below the normal in the United Provinces, the Punjab, the Deccan districts of Bombay, and Rajputana. In parts of Madras also there was at one time a serious deficiency in the rainfall, but this was made good by favourable rains in the cold weather. The partial failure of the monsoon was unfortunately followed by great delay in the winter rains of Northern India, and though these eventually came, and greatly relieved the situation, they were too late to save a large proportion of the unirrigated crops. Famine conditions have been declared to exist in ten British districts and in several States of Rajputana, and by the end of February, over 360,000 persons in all were in receipt of relief. These untoward events necessitated liberal remissions and suspensions of revenue, and expenditure on famine relief, which will affect both the current year, and also 1906-1907.

3. In the rest of India the seasons were on the whole favourable, and the harvests generally good. Our revenue has come in well, and shows signs of continued and healthy development; and if the rainfall of next season should be normal, we may look forward to the restoration of prosperity in those tracts which are now unhappily suffering. After making adequate provision for famine relief, and for the effect of the drought on our land revenue, we estimate that on the present basis of taxation and expenditure, we should have had in 1906-1907 a revenue surplus of £1,687,500. This is in excess of our needs, and we have accordingly decided to carry into effect certain reductions of taxation and transfers to the Local taxation account which are estimated to absorb £586,700 per annum. Almost the whole of this sum will be devoted to relieving the burdens of the agricultural tax-payer. An account of the particular measures to be adopted will be found in paragraphs 41 to 45 of the Financial Statement.

4. In view of the present agricultural situation, it would not have been prudent to embark on any important new schemes of administrative reform involving large recurring expenditure. We have therefore limited our proposals in this direction to three measures, of which the most considerable is one to which we are already committed, while the other two do not involve large present outlay and are deemed to be of pressing importance. These projects are estimated to cost us £226,700 a year, and an account of them will be found in its proper place.

5. The effect of these measures taken together is to diminish our revenue or increase our expenditure in the aggregate by £813,400, thus reducing the estimated surplus of the ensuing year to £874,100.

6. I now present the figures for the three years, reduced to their simplest form, and excluding Capital, Debt, and Remittance transactions. They are as follows :—

	1904-1905 (Accounts).
	£
Revenue	84,812,971
Expenditure charged against Revenue	81,356,905
Surplus	3,456,066

	1905-1906 (Revised Estimate).
	£
Revenue	84,829,500
Expenditure charged against Revenue	83,073,800
Surplus	1,755,700

	1906-1907 (Budget Estimate).
	£
Revenue	86,495,100
Expenditure charged against Revenue	85,621,000
Surplus	874,100

Accounts of 1904-1905.

7. This time last year we estimated that the year 1904-1905 would close with a surplus of £3,485,500. The final accounts agree closely with this, the actual amount being £3,456,066, a shortage of £29,434. The revenue exceeded the Revised Estimate by £113,871, and the expenditure was less by £43,595, but the improvement was confined to the Provincial and Local section of the accounts, which benefited to the extent of £186,900, leaving a net worseness in the Imperial section of £29,434.

8. Under Opium, the weighments in Malwa during March were exceptionally low and resulted in a reduction of £22,501. Excise receipts exceeded the estimate by £51,424, chiefly in Bombay, where, in consequence of a change in the excise year, the fees for retail licenses in the Presidency Town for 20 months were brought to account during the year. There were increases of £40,997 under Forests mainly in Burma, and of £14,000 under Assessed Taxes fairly distributed over the Provinces. Irrigation rose by £39,836, especially in the Punjab and Madras where Land Revenue due to Irrigation improved materially. Under Interest, there was a short receipt of £20,121, the major part of which was due to the non-payment within the year of interest due by the Kalka-Simla Railway. The net Railway revenue account was reduced by £149,062, mainly in consequence of increased working expenses and renewals on the East Indian, Bengal and North-Western, Tirhoot, North-Western, Oudh and Rohilkhand, Rajputana-Malwa and Bengal Nagpur Railways, the charges for which were brought to account in the closing months of the year. Army charges were less than the estimate by £139,006, of which £93,995 was on account of Reorganization. There were also reductions of expenditure amounting to £45,356, under Public Works, Civil and Military, £24,947 under Irrigation (chiefly in Burma and Bengal), and £26,664 under Direct Demands on the Revenues, chiefly in Bombay, partially counterbalanced by small increases under other heads. Taken as a whole, the figures approximate closely to those of the Revised Estimate framed last March, and do not call for special remark.

Revised Estimate, 1905-1906.

9. Last March, we anticipated that the revenue of the year 1905-1906 would amount to £83,433,000, the expenditure chargeable against revenue to £82,529,200, and the probable surplus on the Imperial section of the accounts to £903,800. The results now anticipated are more favourable. The revenue has increased by £1,396,500, while the expenditure chargeable against revenue has also increased by £544,600, and the surplus, as now estimated, will amount to £1,755,700. These results relate, as already stated, only to the Imperial section of the accounts. If we include the Provincial and Local sections, the position is somewhat modified. The figures of revenue, both for the Budget and the Revised Estimates, are unaffected. In regard to expenditure, however, we anticipated a year ago that the total disbursements on revenue account for Imperial, Provincial, and Local taken together would amount to £83,899,500; and we expected that of this sum, the Provincial Governments and local bodies would draw on their accumulated balances to the extent of £1,370,300, the direct charge against current revenue being thereby reduced by an equivalent amount. According to our present estimates, the aggregate expenditure in all three sections will amount to £82,993,400, being less than the budget figure by £906,100.

Instead, however, of having to draw on their balances, the Provincial Governments have increased the latter by £80,400, and as this constitutes a liability against Imperial revenues, it is, in accordance with established practice, charged off at once in the accounts, increasing the expenditure chargeable against the revenue of the year to an equal extent. The causes of the increase in the Provincial balances are set forth below.

10. In the last Financial Statement I explained that an endeavour was being made to attain a higher standard of accuracy in the estimating of our revenue and expenditure. The figures now presented to the Council will show to what extent these efforts have been successful during the past year. The comparison must of course be made with the aggregate revenue and expenditure, disregarding their allocation between Imperial, Provincial, and Local. It will be seen that our total revenue has exceeded the Budget Estimate by £1,395,500, which represents 1·67 per cent on the figure taken last March. On the expenditure side, the total disbursements are now estimated to amount to £905,100 less than in the Budget. This represents a difference of only 1·08 per cent on the original estimate.

11. So far as revenue is concerned, these results are not unsatisfactory: more than half of the increment of revenue occurred in the gross receipts from Railways, in which, if anywhere, a cautious estimate is justifiable. In regard to expenditure, although the percentage of variation from the original estimate is very low, the true result is less successful, for there were large lapses of grants both for civil expenditure in India and for army charges at home, and the net reduction would have been considerably greater than it is had we not applied a portion of the funds thus set free to meeting other charges not provided for in the Budget. Even here, however, there are some grounds for a more favourable view, for the lapse in army charges in England was due to special causes which we hope are not likely to recur. On the whole, I think, it may be said that a fair amount of improvement has been effected: and for the future I can merely repeat the assurance which I gave last year that we shall continue to do our best to eliminate all avoidable sources of error.

12. The following is a statement of the principal heads of Revenue and Expenditure in which the Revised Estimate differs from the figures of the Budget by £30,000 or more. The figures of the Railway Revenue Account and of Irrigation, Post Office and Mint are taken net:—

Revenue.

	£
DECREASE—	
Land Revenue	440,000
Customs	39,100
Irrigation	118,000
INCREASE—	
Salt	76,700
Stamps	60,400
Excise	210,400
Other principal heads	197,400
Interest	139,700
Post Office	35,700
Mint	202,400
Railway Revenue Account	461,300
Receipts by Military Department	150,300

Expenditure.

	£
INCREASE—	
Interest	52,900
DECREASE—	
Civil Departments	237,600
Other Public Works	256,900
Army Services	842,000
Special Defences	61,200

Explanations on all points of importance will be found in the annexed Memorandum by the Financial Secretary. The only matters to which reference need be made here are the following:—

Under Land Revenue, the failure of the monsoon has produced the greatest effect in Bombay and the Punjab, where the falling-off in collections is estimated at R22,16,000 and R8,70,000, respectively. In the United Provinces the shortage amounted to R7,95,000, and would have been larger had not the loss due to the frost of January 1905 been overestimated. In Madras the collections fell short of the Budget

Estimate by R23,23,000, but this was due not to the character of the harvests but to the high collections of 1904-1905 which left a comparatively small amount of arrears to be recovered in the current year. Smaller shortages are anticipated in Burma, Eastern Bengal and Assam, and Ajmer, but the estimates will be exceeded in Bengal and Berar. In the two provinces chiefly affected by drought remissions of land revenue have been made aggregating R80,88,000, while a further sum of R86,17,000 is under suspension.

13. Last March the opinion was expressed in some quarters that we had pitched our estimate of Customs revenue for the current year too low. The actual results, however, are far from bearing out this view. The receipts have fallen short of our estimate by £39,100, and the shortage would have been considerably greater but for the increase of the duty on spirits effected by the Tariff Amendment Act in January last. The increase of duty took effect one month after the date of passing the Act, and extensive clearances of stocks took place during the interval, yielding an increase of revenue of £63,300. This will of course tend to reduce the revenue from this source in the ensuing year. Apart from this exceptional item, the chief features of the year were the great and continued development of the receipts from cotton piece goods and from the corresponding excise duty on Indian mills, and the large falling-off under petroleum, and under silver and other metals. The import duty on cotton piece goods yielded £886,700, and the excise duty £183,700, both figures being the highest on record. The latter is now 250 per cent greater than in 1896-1897, the first complete year of its operation, and affords gratifying testimony to the thriving and progressive state of the industry. The falling-off in the duty on petroleum was £73,300, and is due to the stoppage of imports of Russian oil after the destruction of the works at Baku. Its place was taken by Burma oil, which pays no duty. The imports of silver have received a severe check, and the receipts from duty have fallen short of the estimate by £106,700. In the earlier months of the year, the exports of rice were somewhat behindhand, and a shortage in the export duty seemed probable. This has, however, latterly been made good, and the returns will not fall far short of the original estimate. The other variations do not call for special notice.

14. Under Salt, we had made what seemed to be a liberal allowance for the probable increase of consumption due to the reduction of the duty last March. The results have, however, surpassed our anticipations. By the end of February the issues of salt had exceeded those of the corresponding period of the previous year by 14,38,000 maunds, and we now expect that this figure will have risen to 16 lakhs of maunds by the end of the year. This advance follows on a very large increase of 17,86,000 maunds which occurred in 1904-1905, by which time the first reduction of duty made in 1903 had come into full effect. We have recently received an interesting series of reports from the Local Governments on the results of the two successive reductions of the duty in 1903 and 1905. These show that the cumulative reduction of one rupee has been proportionately of greater effect than the preceding reduction of 8 annas; that the cheapening of the retail price, and often the cause to which it is due, have become known even among the humblest classes of the people, so that "even the Bhil woman who takes her salt as a dole with her supply of grain from the bania on bazar days knows that she ought to get about a third more than she used to do;" that a purchase which formerly sufficed for 3 or 4 days now lasts the same family for 5 or 6; that more salt is being given to the cattle; that in some provinces at least the consumption per head has risen by 10 per cent in the last three years; and that the saving per head of the population may be reckoned at about one day's wages of the poorest of the working classes. It must be many years before the revenue which we have sacrificed can be made good by the development of consumption; but in the meantime the results obtained are evidence that our policy has reached the classes whom it was intended to benefit.

15. The weighments of Malwa opium have fallen very short of the estimate and are now calculated at only 16,000 chests, the lowest number for many years past. The loss of revenue on this head is estimated at £209,300. On the other hand, Bengal opium has fetched an average price of R1,434 per chest as compared with the estimate of R1,400, and the number of chests sold has been raised to 49,200 in place of 48,000, the improvement amounting to £225,400. The net result is a betterness of £12,800 as compared with the Budget.

16. Excise has exceeded the estimate in all provinces except the United Provinces and Burma, the improvement being greatest in the Central Provinces and Berar, Bengal, Madras and Bombay.

17. The increase under Mint receipts represents seigniorage at 2 per cent on larger coinage. The coinage of the year depends on the demands of trade, and it is impossible to foresee with any certainty what amount of new coinage will be required. Last March we assumed that an outturn of 500 lakhs would be necessary, whereas

the actual demand has been exceptionally heavy, and is now estimated to amount to 16,50 lakhs.

18. The earnings of State and Guaranteed Railways continued to expand, though not so rapidly as in 1904-1905. The grain traffic on the North-Western Railway was adversely affected by the failure of the *rabi* crop in Northern India and the rise in local prices, and the net earnings of this important system fell below those of the previous year by £462,500. There was also some falling-off on the East Indian Railway due to diversion of traffic to other lines and increased expenditure on working and maintenance. Most of this, however, will have been made up before the end of the year. On the other hand, the Bengal-Nagpur Railway obtained greatly enhanced receipts chiefly from coal, and its net earnings rose by £239,000. There were also large improvements on the Great Indian Peninsula (£161,100) and Rajputana-Malwa (£142,500) systems, and to a smaller extent on most of the other lines. The net revenue account is behind the figure of 1904-1905 by £80,000, but is in excess of the Budget Estimate for the current year by £461,300. This last sum is no doubt substantial, but it represents little more than 1½ per cent on the gross receipts of our Railways, which now approach the enormous sum of 25 millions sterling.

19. The chief factor in the increase under "Other principal heads of Revenue" was the development of the receipts from Forests which were exceptionally large in Burma, and also to a smaller degree in Bombay. Assessed Taxes also did well in all the principal provinces.

20. The saving under "Civil Departments" was due to the failure of the Local Governments to expend in full their allotments for Police (£203,200), Education (£243,700), Medical (£38,800), and Scientific and Minor Departments (£88,000). This is a matter for regret, but it is chiefly attributable to the fact that specially liberal grants had been made for the initiation of important schemes of administrative reform, and it is a common experience that delay unavoidably occurs in getting these under weigh at the outset. On the other hand, there was an increase of £272,300 under "Political," mainly due to payments aggregating £241,200 on account of the subsidy of the Amir of Afghanistan with arrears. At the time the Budget was under preparation the negotiations with the Amir were still proceeding, and it was considered expedient to make no reference to the matter in the estimates. The lapse under Public Works occurred chiefly in the Punjab, where the Local Government has so far failed to utilise in full the grant made for the improvement of Simla. Expenditure on Military Works also fell short of the estimate by £71,200 chiefly on works connected with Army reorganization.

21. The reduction of expenditure on the Army was mainly due to the inability of the India Office to supply within the year the full amount of stores, and munitions of war required chiefly in connection with the scheme of reorganization. There were also lapses of grants under other heads.

22. Instead of a Provincial and Local deficit of £1,370,300 as estimated, there will be a surplus of £80,400. As already explained, this item does not affect the actual revenue and expenditure, but only its allocation as between Imperial on the one hand, and Provincial *cum* Local on the other. The causes of the alteration were broadly these: in the first place, over and above the allotments made to Provincial in the Budget, we have during the year made two grants of 30 lakhs each to the Central Provinces and Eastern Bengal and Assam with reference to the new Provincial settlements. We have also transferred from the Imperial to the Provincial section three more grants of 7 lakhs, R17,20,000 and R5,00,000 which were provided in the Budget for expenditure on minor irrigation works, agricultural improvements, and University education respectively. The effect of these transfers was to increase the Provincial resources, at the cost of Imperial, to the extent of R89,20,000, or £594,600. Apart from these transfers, the Provincial and Local share of total revenue increased by £50,400 as compared with that which was estimated in the Budget. Their expenditure, on the other hand, as already explained, fell short of what was anticipated by £805,700.

Budget Estimate for 1906-1907.

23. For next year, we estimate that the revenue will amount to £86,495,100, and the expenditure (after allowing for a sum of £1,077,600 which is chargeable against Provincial and Local balances) to £85,621,000, thus leaving a surplus of £874,100.

24. We anticipate that the receipts from Land Revenue will be considerably better than during the current year, in which they have been adversely affected both by the frost of January 1905 and also by the irregularity and delay in the rainfall in some provinces. In the United Provinces it is satisfactory to know that in the opinion of the Local Government the agricultural prospects of the province as a whole are more encouraging than they were at this time last year; and after allowing for remissions and suspensions aggregating R31,31,000, we anticipate an increase of R36,61,000 over the collections of the current year. In Bombay also, in spite of the adverse conditions prevailing in the Deccan districts, a recovery to the extent of R21,92,000 is anticipated, after allowing R49,88,000 for remissions and suspensions. Considerable improvements are also expected in Burma where much new land is being brought under settlement, and also in Madras and the Punjab. It will of course be understood that, while due allowance has everywhere been made for existing conditions, these calculations are all based on the assumption that the rainfall of the ensuing year will be normal. Under Opium, we have had to take account of the heavy fall in the prices realized at the last two sales of Bengal opium. Last year, we estimated that the average price obtained would be R1,400 a chest, and the actual average has been R1,434. The sales in February and March, however, yielded rates of only R1,343 and R1,258 respectively, and for next year we cannot safely assume a higher average than R1,125. This involves a decrease of 111½ lakhs of rupees as compared with the Revised Estimate of the current year. On the other hand, we expect a small recovery in Malwa, where the weighments during 1905-1906 have been the lowest on record: and the net falling-off is estimated at £659,400.

25. The consumption of salt and the receipts from the salt duty have continued to expand in a very gratifying manner, and we consider that we shall be justified in assuming that there will be a further increase to the extent of 12 lakhs of maunds during 1906-1907, the increase of revenue being £63,300. The increase of revenue will not be in proportion to the increase of consumption because the receipts of the current year were swollen by credit sales of salt effected before the reduction of the duty in March 1905. Under Stamps and Excise we have allowed for the normal growth of revenue. Under Customs we anticipate a total increase of £139,300 over the receipts of the present year. Of this only £20,000 is attributed to the increased duty on spirits, for the reason stated in paragraph 13 above. It would not be safe to reckon on any increase in the receipts from petroleum, an industry in which duty-free Burma oil is claiming a rapidly growing share. Under other items, however, we consider that a moderate all-round growth may be looked for, especially in view of the somewhat disappointing returns of the current year; and the state of the Indian textile industry warrants us in expecting a further advance in receipts from the cotton excise duty. Under "Other principal heads" we calculate on a loss of £464,300. This occurs almost wholly under the head of "Provincial Rates" where a net reduction of £513,300 is allowed for. The explanation of this will be found in paragraph 44 below: it is wholly due to the reduction of taxation, but for which the head would have yielded a moderate increase of revenue.

26. The only other head of revenue which calls for remark is Railways. Last March, we thought it prudent to assume that the net results of the current year would fall short of the unprecedented figures of 1904-1905. In this we have been justified by the result; but the returns have nevertheless proved considerably better than we anticipated, and there is nothing in existing circumstances to warrant the belief that the revenue from this source will undergo a check in the immediate future. The figures of the past two years, and those which we have decided to take for 1906-1907 are as follows:—

	Actuals, 1904-1905.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
	£	£	£
Receipts	24,022,465	24,658,200	26,154,600
Charges	21,917,027	22,632,700	23,925,300
Net Revenue .	2,105,438	2,025,500	2,229,300

27. On the Expenditure side of the account, the only head under which a material reduction is anticipated, as compared with the Revised Estimate of the current year, is Interest, in which we expect a decrease of the charge by £139,000. This is partly due to the progressive transfer of debt from the non-productive to the productive class, but is also due in large measure to higher special charges in the current year which will not recur in 1906-1907.

28. Under almost all other heads, we anticipate an increase of expenditure, as compared with the current year, the more important items being as follows :—

	Increase in 1906-1907, compared with Revised Estimate of 1905-1906.
	£
Direct Demands on the Revenue	287,300
Salaries and Expenses of Civil Departments	1,140,600
Other Public Works	421,500
Army Services	406,400

29. The bulk of the first item will be incurred under the head Land Revenue, and represents increased charges of district administration, spread more or less uniformly over all the principal Provinces. There are also smaller increases under Stamps (chiefly in connection with the supply of the unified stamp); Excise, in the Central Provinces and Burma; and Forests, mostly in the two latter provinces and in Madras.

30. Of the large increase under "Salaries and Expenses of Civil Departments" the greater part occurs under the heads Police (£410,100), Education (£317,400) and Scientific and Minor Departments (£151,200). In all these cases, and especially in the case of Police, the increase is due in part to the additional grants which we have decided to allot, as explained in paragraph 36 below. In large part, however, it is also due to the fact that the Local Governments failed to expend in full the considerable sums assigned to them in the Budget for the current year. Their schemes for utilizing the money have been more completely elaborated during the past twelve months, and we hope that they will make up lost ground during the ensuing year.

31. Of the increase under "Public Works" over three-fourths is on account of Civil Works, mainly in Madras, the Central Provinces, Bengal, and Eastern Bengal and Assam, and in the provinces administered by the Government of India. Under Military Works there is an increase of £91,500 mainly in connection with reorganization of the army.

32. The increase in Military expenditure is almost wholly due to the fact that a very large lapse amounting to £777,100 occurred in 1905-1906 on the grant provided for expenditure in England on new artillery and other stores for reorganization. Of this, a large part represents liabilities which have been definitely contracted, and a charge of £734,000 has accordingly been carried forward to the Home Estimates of 1906-1907, a corresponding reduction being made in the Indian Estimates of that year. To obviate to some extent the inconvenience thus occasioned in carrying out the programme of reorganization, we have regranted a portion of the lapsed grant, *viz.*, £267,000, or 40 lakhs, for expenditure in India next year. This does not imply any actual increase of expenditure, but merely a transfer of charge from one year to the next. The effect is to increase the surplus of the current year by the amount of the lapse, and to reduce that of 1906-1907 by the amount regranted, which, as stated above, is £267,000. As compared with the Budget Estimate of last year, there is a decrease of £435,600.

33. For Famine Relief, we have provided £539,100, equivalent to R80,86,000. Of this, 42 lakhs are expected to be required in Bombay, 20 lakhs in the United Provinces, 13½ lakhs in the provinces administered by the Government of India, mostly Rajputana, and small sums in Madras and the Punjab. The total grant shown against the head "Famne Relief and Insurance" remains constant at one million sterling, the provision for reduction or avoidance of debt being absorbed, and some reductions made in the provision for construction of Protective Railways and Irrigation Works.

34. Had we maintained taxation on the same scale as in the current year, and had not undertaken the additional expenditure on police, education, and agricultural improvement to which reference is made below, our surplus would have amounted to £1,687,500. I now proceed to give an account of the measures to which we have decided to devote a portion of this sum.

Application of the Surplus.

35. The objects to which we have decided to devote so much of the surplus as is in excess of requirements are five in number. Three of these, as stated in paragraph 4, are measures of administrative reform involving increase of expenditure; the fourth which is by far the largest and most important, provides for the reduction of local taxation on the land; while the fifth, which is a small matter closely connected with the last named, provides for the relief of certain local authorities at the expense of Imperial revenues.

36. Taking these in order, we first provide a sum of 25 lakhs per annum for the reform of the Police, in accordance with the approved recommendations of the Police Commission. It will be remembered that last year a similar grant of 50 lakhs was provided for this purpose, and the grant now given is in addition thereto. We are pledged to carry out these reforms as funds become available, and though unfortunately a considerable part of the provision made last year has not been spent, we hope that this will be made good in 1906-1907 and a further material advance obtained. The principal objects to which the additional grant of 25 lakhs will be applied are the following:—

(1) The introduction of improved scales of pay for the superior officers.
(2) The recruitment of the new class of officers to be known as Deputy Superintendents.
(3) The further recruitment of Sub-Inspectors.
(4) The formation of Provincial Departments of criminal investigation.
(5) The introduction of some of the reforms proposed in the police force of the towns of Madras, Calcutta and Rangoon.

If funds are available, some further measures may be undertaken, but this is at present uncertain.

37. The grant will be apportioned between the various Provinces as follows:—

	Lakhs.		Lakhs.
Madras	4½	United Provinces	3½
Bombay	2½	Punjab	2½
Bengal	4	Burma	2½
Eastern Bengal and Assam	2½	Central Provinces	2½
Minor Provinces	1		

38. Next, we make a further grant of four lakhs per annum for agricultural development and research, over and above the similar grant of 20 lakhs per annum made last year. This is not a new departure, but merely another step in furtherance of the policy on which we have embarked of rendering whatever assistance it may be in the power of the State to afford to the principal industry of the country. The money will in part be reserved for expenditure by the Imperial Government, while a part will be added to the grants made to the Local Governments last year.

39. Lastly, we have decided to provide a small sum of 5 lakhs a year for education, of which approximately one-half will be applied to technical education, and the remainder to the education of Europeans and Eurasians.

The grant for technical education will be allotted as follows, *viz.*:—

	R
Bombay	1,67,000
Bengal	35,000
United Provinces	30,000
Central Provinces	22,000

40. The grant to be given to Bombay is intended primarily to develop and increase the efficiency of the three central institutions, *viz.*, the College of Science, the Victoria Jubilee Technical Institute, and the Sir Jamsetji Jijibhai School of Art, Bombay; to provide adequate inspection for ordinary technical schools and schools of weaving and the textile industry, and for elementary drawing in all kinds of institutions; for the creation and maintenance of three new special technical schools, and for the development and improvement of a certain number of approved technical schools by increased grants; and for scholarships in all classes of approved technical institutions.

In the case of Bengal the grant will provide for the establishment and maintenance of a central weaving school at Serampore at which instruction in the best and latest methods of hand-weaving will be imparted.

The grant for the United Provinces is intended to assist in the proposed expansion of the mechanical apprentice class at the Roorkee College, with the object of giving a sound practical training in the principles of mechanics, steam, and electricity.

The grant to be assigned to the Central Provinces is for the establishment at Nagpur of an elementary school for handicrafts. It includes an initial grant of R 10,000 for buildings.

The balance of the grant, which is to be applied to the improvement of education for Europeans and Eurasians, has not yet been distributed, and its allotment is still under consideration.

41. I now turn to the principal measure to which we propose to devote the funds at our disposal. After considering various alternatives, to which I need not further allude, we have come to the conclusion that on the present occasion it is the agricultural tax-payer who has the first claim to relief. We made a small beginning in this direction last year, by abolishing the Famine cesses in Northern India * and the Central Provinces. We now propose to take a long step further by abolishing the cesses which are levied under various names such as the patwari cess, the village service cess and the like, in Madras, the Central Provinces, the United Provinces, the Punjab and the North-West Frontier Province, and to a trifling amount also in Ajmer and Coorg. The village establishments and land records which these cesses go to maintain are, in present circumstances, an important direct Government interest, and this has been recognized by the fact that in Madras only one-half of their cost has been defrayed from the village service cess, the remainder being borne by Government. Similarly in the United Provinces an annual contribution of 10 lakhs has been made from Provincial Revenues towards the Patwari Fund, and a similar practice has prevailed in the Central Provinces. In Bombay we have gone still further, for in that Province no village service cess at all is levied, and the village establishments are wholly remunerated by service lands, which means that their entire cost devolves upon the State. The cesses are administered by Government, and not by any local authority; and we now propose to abolish them altogether, subject to the minor exceptions mentioned below, and to arrange that the Provincial Governments shall take over the entire liability for maintaining the establishments, receiving compensation from Imperial revenues for the additional charges thus thrown upon them.

42. The exceptions referred to above are (1) the cess levied in Madras on "Proprietary," *i.e.*, permanently settled estates, under Madras Act II of 1894, and (2) the village officers' cess in Sind. The latter is not really a separate cess at all, but is merely a portion of the land revenue assessment, which is earmarked for the payment of the village officials. The former is a real cess, supplemental to the land revenue, and we should have been prepared to abolish it, but for certain practical difficulties that have arisen by reason of the establishments employed in the "Proprietary" tracts of Madras being in a transitional state. In both cases the amount involved is small.

43. We further propose to abolish the zemindari dák cess in Bengal, and the eastern districts recently transferred to the new province. Both the district post, and the cess from which it is maintained, are an anachronism, and the cost of collecting the latter is out of proportion to the amount involved. In future, the entire postal service will be maintained by the Director General of the Post Office, at whose disposal funds will be placed, from Imperial revenues, for the work hitherto paid for from the cess.

44. The revenue sacrificed by this measure is R82,19,000 per annum and its allocation among the various provinces is shown in the following statement :—

Province.	Name of cess abolished.	Amount.
		R
Madras	Ryotwari Village Service cess	28,00,000
Bengal	Zemindari Dák cess	2,34,000
Do.	Patwari cess (Sambalpur)	26,000
Eastern Bengal	Zemindari Dák cess	1,20,000
United Provinces	Patwari cess	25,54,000
Punjab	Ditto	15,04,000
North-West Frontier Province	Ditto	1,40,000
Central Provinces	Ditto	7,25,000†
Ajmer	Ditto	21,000
Coorg	Village Officers' cess	35,000

45. Lastly, we propose to discontinue the practice of making certain petty appropriations from the funds of District and Local Boards for various provincial purposes, such as the district post, normal schools, establishments employed in Government offices for local purposes, and the like. The amounts involved are in all cases small, but the practice, however defensible on logical grounds, has long been felt to be a blot on our administration of local funds. In future, the local bodies will receive their revenues intact, and the charges hitherto defrayed from the appropriations will be paid by the Local Governments, which will receive compensation from Imperial revenues. In the

* Practical difficulties have retarded the actual inception of this measure in the Punjab, but it will be carried out in that province from April 1906.

† This includes a sum of about R2,20,000 per annum which is collected direct from tenants by the patwaris, and does not pass through the Government accounts. The intention is to discontinue the levy of the whole cess.

case of appropriations for the district post, funds will be provided in the budget of the Post Office. The amounts involved aggregate R5,82,000, distributed as follows :—

Province.	Nature of appropriation.	Amount.
		R
United Provinces	For the district post	1,90,000
Do.	For normal schools	56,000
Do.	For local fund establishments in Commissioners' offices	11,000
Punjab	For the district post	1,41,000
North-West Frontier Province	Ditto	8,000
Burma	Ditto	1,21,000
Central Provinces	Ditto	48,000
Coorg and Ajmer	Ditto	7,000

46. These last two measures will, it is hoped, go a long way towards placing our system of local taxation on a sound basis. The arrangement at which we desire to aim is that no local cesses shall be imposed on the land, supplemental to the Land Revenue proper, except such as are levied by or on behalf of local authorities for expenditure by them on genuinely local objects; in other words, local taxation on the land shall, as far as possible, be limited to what is required for local administration by local bodies, and shall not form an asset of Imperial or Provincial revenues. We have not yet attained to that ideal. Certain exceptions still survive, and in some cases good reasons may exist for retaining them. But during the two years 1905-1906 and 1906-1907, we shall have remitted or transferred to the local account items aggregating 110⅓ lakhs per annum, and it may fairly be claimed that by these measures not only has substantial relief been afforded to the tax-payers, but that most of the more important excrescences which have grown up around our system of local taxation have been cleared away.

47. There is a matter to which allusion may conveniently be made in this connection, though it is not directly relevant to the Budget. We are considering whether, in those provinces where the rural tax-payer will receive substantial relief under the present proposals, the District Boards might not be empowered with their own consent to levy a small additional cess for the construction or guarantee of light local railways or tramways, such as is permitted by Madras Act VI of 1900. This system has had beneficial results in Madras, and it may be expedient to extend it to other parts of India. The power would in all cases be merely permissive. The project has not yet reached the stage of a definite proposal, and may not eventually be carried out: but as it will be facilitated by the measures which we are now undertaking, it is expedient to mention it in connection with them.

48. The cost of these five measures is £813,400 per annum, and it is distributed as follows :—

	£
Improvements in civil administration	226,700
Reduction of local taxation	547,900
Transfer to local taxation account	38,800
TOTAL	813,400

Ways and Means.

49. As stated in paragraph 23, our revenue account closes with a surplus of £874,100 which is carried forward to the second part of the statement dealing with Capital and Debt transactions, including Deposits, Remittances and Advances. Our total estimate of Capital Expenditure not chargeable to Revenue, on Railways and Irrigation Major Works is £10,864,100, of which £833,300 is for Irrigation, £7,697,900 for State Railways, £2,032,900 for expenditure by Railway Companies, and £300,000 for the purchase of the Simla-Kalka Railway. In addition to the above, we have to find £836,000 for the discharge of permanent debt (chiefly Bombay, Baroda and Central India Railway debentures). We have also to make a net payment of £1,030,600 under Deposits and Remittances, and of £456,700 on account of loans to local bodies, takavi advances to cultivators, etc. Our aggregate capital requirements thus amount to £13,187,400.

50. To meet this outlay we have (1) the revenue surplus of £874,100, (2) the net receipts of the Post Office Savings Banks which are estimated at £608,000, and (3) a sum of £2,785,500 to be raised by Railway Companies. These various resources amount to £4,267,600, leaving £8,919,800 still to be provided. We propose to meet

this by borrowing £5,000,000, of which £2,000,000 will be raised in England, and 4½ crores of rupees or £3,000,000 in India. The remainder will be obtained from our cash balances. These are expected to stand on the 31st March 1907 at £12,305,770 in India, and at £5,218,981 in England.

51. The announcement regarding the amounts to be borrowed in England and India is made subject to the usual reservation, and the Government of India retain full discretion to vary the programme, as now declared, to any extent that may be considered desirable.

52. The present intention of the Secretary of State is to draw bills on India to the amount of £17,800,000, but this also is subject to a similar reservation. This estimate of Council drawings is for the amount necessary to provide for the Secretary of State's requirements: but additional bills will, as usual, be sold, if needed to meet the demands of trade.

Army Services.

53. I append the usual statement showing the total expenditure on the Army under the various heads during the past five years :—

	Army.	Military Works.	Marine.	Special Defences.	TOTAL.
	£	£	£	£	£
1902-1903	17,346,392	1,096,669	378,211	...	18,821,272
1903-1904	17,865,208	1,034,654	580,307	27,054	19,507,223
1904-1905	20,175,604	981,599	589,467	128,295	21,875,055
1905-1906 (Revised Estimate)	19,440,300	1,077,900	523,600	192,000	21,233,800
1906-1907 (Budget Estimate)	19,846,700	1,169,400	594,000	231,500	21,841,600

54. There is little new to say on this subject. As already stated in paragraph 32, the home authorities found it impossible to complete the intended arrangements for the supply of new artillery and stocks of ammunition, and of the Budget provision the large sum of £998,700 will remain unexpended at the close of the year. The greater part of this, though not the whole, represents liabilities which will have to be discharged during the ensuing year. It is the usual practice to provide for the regrant of lapses up to a limit of 50 lakhs, or £333,000 a year, but in view of the magnitude of the lapse on the present occasion we have made a further grant in 1906-1907 of 40 lakhs or £267,000. Beyond this we have not found it possible to go ; and even as it is, the ultimate completion of the scheme of reorganization will be somewhat retarded. No time will, however, be lost in effecting the full provision of new guns, rifles and reserves of ammunition, and we hope also to make substantial progress with the reorganization of our batteries of horse and field artillery, the provision of additional mule corps and cadres, and the supply of improved and increased ammunition columns, besides some other measures of less but still substantial importance. It has not been necessary to resort to borrowing for the prosecution of the scheme, and as was explained last year, it is not intended to have recourse to that step if it can be avoided by reasonable means.

Railway Construction and Earnings.

55. The following statement shows in the usual form the Capital Expenditure on Railways during the past five years, and the Budget Estimate for 1906-1907, whether incurred directly by the State or through the agency of Guaranteed or Assisted Companies :—

	1901-1902.	1902-1903.	1903-1904.	1904-1905.	1905-1906 (Revised).	1906-1907 (Budget).
	£	£	£	£	£	£
Open lines, including rolling stock	2,350,510	3,211,634	3,725,134	3,351,734	4,844,200	5,940,600
Lines under construction—						
(a) Started in previous year	3,393,756	3,016,666	2,091,200	3,246,066	3,206,934	3,592,734
(b) Started in current year	170,933	476,764	564,134	590,800	282,200	466,666
TOTAL	5,915,199	6,705,064	6,380,468	7,188,600	8,333,334	10,000,000

56. On the 31st March 1905 the total length of open lines was 27,728 miles classified according to gauge as follows :—

5' 6" gauge	14,772
Metre gauge	11,778
Special gauges	1,178
TOTAL	27,728

During the current year we have added to these approximately the following mileage :—

5' 6" gauge	389
Metre gauge	487
Special gauges	80
TOTAL	956

During the ensuing year, we hope to increase this length by 973 miles more.

57. The grant for the current year was 12½ crores of rupees, and we expect that this large sum will have been spent in full. This includes the purchase price, viz., 17¼ lakhs, of the Noakhali Railway, which has recently been bought by Government. We also purchased the Bengal Central Railway and the important Bombay, Baroda and Central India system during the year, but this was effected by the issue of stock, and does not affect the capital cash outlay of the year. The Madras Railway is now the only one of the old Guaranteed Railways which has not been taken over by the State. For next year, we have found ourselves able to provide the very large sum of 15 crores of rupees, or ten millions sterling, for capital outlay, of which 655 lakhs will be expended by the State, and 845 lakhs through the agency of Companies. Of the total grant, 891 lakhs have been reserved for expenditure on open lines, and 609 lakhs for new lines and lines under construction. The former very liberal allotment will enable the railway administrations to keep pace with the development of traffic on existing lines. The principal grants proposed are 210 lakhs for the North Western Railway, of which a little less than one-third is for the prosecution of the doubling of the line from Rohri to Samasata; 128 lakhs for the East Indian Railway, of which a small sum is for the new Agra City terminus, and the remainder is for the main line; 86 lakhs for the Great Indian Peninsula; and 117 for the Bengal-Nagpur Railway.

58. As regards new lines and lines in progress, we propose to allot 141 lakhs to the important Nagda-Muttra Chord, which has made good progress but which can scarcely be completed before 1907-1908; and 10 lakhs for the Baran-Kotah line, which will link up the Nagda-Muttra Railway with the Indian Midland system. Seventy-two lakhs will be spent on the Bengal-Nagpur Railway system, which will enable us to complete the short but useful Pench Valley Branch, and to effect material progress with the Purulia-Ranchi line. A beginning will also be made with the Vizianagram-Raipur line, 311 miles long, which is to link up the Central Indian plateau with the East Coast. In addition, we shall assign 57 lakhs for lines in Burma, 47 lakhs for further work on the Katihar-Godagiri Railway in Northern Bengal, a line which may eventually give the metre-gauge systems a direct entry into Calcutta; 26½ lakhs to the Great Indian Peninsula system; 35 lakhs for the Shilman branch of the North Western Railway, which was put in hand last autumn; 13½ lakhs for the Golakganj-Gauhati line; and 20½ lakhs and 24 lakhs for extensions of the South Indian and Tirhut State Railways respectively.

59. The earnings of the open lines continued to expand, and the net surplus of the current year, though falling short of that of 1904-1905, is expected to exceed £2,000,000. The following are the figures for the last seven years :—

Year.	Receipts.	Charges.	Net surplus.
	£	£	£
1899-1900	16,587,845	16,511,089	76,756
1900-1901	18,293,629	17,968,505	325,124
1901-1902	20,225,968	19,379,352	846,616
1902-1903	20,133,900	19,904,951	228,949
1903-1904	21,557,866	20,697,197	860,669
1904-1905	24,022,465	21,917,027	2,105,438
1905-1906, Revised	24,658,200	22,632,700	2,025,500
1906-1907, Budget	26,154,600	23,925,300	2,229,300

60. As has been explained on former occasions, the charges shown above include *inter alia* interest on capital of all lines whether open for traffic or not, and annuity payments in liquidation of the purchase price of certain lines which have been bought by Government. The capital at charge at the end of the present year is estimated at £250,129,517. The net receipts are estimated to amount to £13,027,900, which represents a return on the capital of 5·21 per cent. If open lines only are taken into account, the capital at charge amounts to £244,057,303 and the net return to 5·34 per cent. As the open mileage increases year by year, it may certainly be expected that both gross and net receipts will continue to expand: and as traffic develops it may be anticipated with reasonable confidence that over a series of years the net surplus after payment of interest and similar charges will also continue to grow. But experience shows that in any individual year, a set back is liable to occur. Thus the surplus of the current year is estimated to fall short of that of 1904-1905 by £80,000; and in 1902-1903 it receded by £618,000 as compared with 1901-1902. The growth may be continuous, but we cannot hope that it will be uninterrupted; and having regard to the great magnitude of the sums involved, it is manifest that in estimating the value of our Railway property as an asset of the budget, it is only common prudence to allow for a liberal margin of safety.

Irrigation.

61. The following table exhibits the principal figures of Revenue and Expenditure connected with Irrigation:—

		1902-1903.	1903-1904.	1904-1905.	1905-1906, Revised.	1906-1907, Budget.
		£	£	£	£	£
PRODUCTIVE WORKS.	Capital Outlay to end of year	23,137,270	23,718,032	24,084,700	24,636,900	25,490,100
	Direct Receipts	1,760,295	1,857,460	1,940,670	1,809,600	2,058,000
	Land Revenue due to Irrigation	805,713	828,371	883,809	901,900	942,000
	TOTAL	2,566,008	2,685,831	2,824,479	2,711,500	3,000,000
	Working Expenses	732,819	789,225	840,700	875,600	877,100
	Interest	910,285	933,105	949,928	967,700	995,000
	TOTAL	1,643,104	1,722,330	1,790,628	1,843,300	1,872,100
	NET PROFIT	922,904	963,501	1,024,851	868,200	1,128,800
PROTECTIVE WORKS.	Outlay on Construction to end of year	1,500,174	1,572,594	1,720,397	1,962,100	2,340,000
	Direct Receipts	55,973	62,570	53,661	61,300	61,900
	Land Revenue due to Irrigation	8,680	8,768	9,441	10,100	10,100
	TOTAL	64,653	71,338	63,102	71,400	72,000
	Working Expenses	21,791	21,526	25,581	23,300	24,000
	Interest	58,820	61,129	65,296	72,600	84,200
	TOTAL	80,611	82,655	90,877	95,900	108,200
	NET LOSS	15,958	11,317	27,775	24,500	36,200
MINOR WORKS AND NAVIGATION.	Direct Receipts	138,329	154,594	183,455	169,600	177,000
	Expenditure	851,529	875,021	895,848	960,300	1,012,000
	NET LOSS	713,200	720,427	712,393	790,700	835,000

62. To the end of 1904-1905 we had expended 3,613 lakhs on productive works, and 258 lakhs on protective works. We had constructed 19,057 miles of main and branch canals and 31,119 miles of distributaries, which, in that year, commanded and protected 43½ million acres of land and actually irrigated 20,167,957 acres. During the year now expiring we expect to have increased this mileage to 19,158 and 31,496 respectively, the area protected being increased by over 52,000 acres. The direct net return to Government on the capital outlay on productive works, which alone are constructed from loan funds, is estimated at 8·2 per cent, and the net profit to the State, after payment of all charges including interest, is estimated at 154 lakhs of rupees.

63. In addition to the works actually in operation, we have a lengthy programme of new projects, which are either under construction or are being examined by the professional advisers of Government, or in some cases awaiting sanction. The principal figures in regard to these are the following:—

	Productive.	Protective.	Minor works.
1. Number of projects . . .	16	26	4
2. Culturable area commanded, in acres	5,164,704	4,309,686	45,691
3. Estimated annual irrigation, in acres	3,186,381	1,585,844	17,704
4. Do. cost	R14,26,59,018	14,95,72,874	18,37,352
5. Do. net revenue . . .	R1,29,08,008	44,64,127	37,297
6. Do. return on capital outlay .	9·05 per cent	2·98 per cent	—

64. In paragraph 44 of last year's Financial Statement I referred briefly to three of these projects which are still in course of construction in the Punjab. Only three others are of sufficient individual interest or magnitude to call for remark. One of these is the Upper Swat River Canal in the North-West Frontier Province, which will take off from the same source as the highly profitable Swat River Canal. It is designed to carry the water of the Swat River under the Malakand pass through a tunnel 5,000 feet long, and thence *viâ* the Dargai Nullah into the Peshawar valley. The fall from the lower end of the tunnel will probably be utilized to generate electric power for various purposes in the neighbourhood. The whole work is estimated to cost 178 lakhs, to command 449,000 acres, and to irrigate 382,000 acres, and is expected to yield the handsome return of 8¼ per cent on its capital cost. The second project is the Mahanadi Canal in the Raipur District of the Central Provinces. It is estimated to cost 95 lakhs and to irrigate 200,000 acres of culturable land. The probable return is expected to be only 3·14 per cent, and if it is eventually decided to construct the canal, it will be undertaken as a protective work. Its chief interest lies in the fact that it is the first large irrigation work to be undertaken in the Central Provinces, a tract which has suffered severely from drought during the last ten years. The last scheme of which notice may be made is of a different character. It is a modest project for irrigating 50,000 acres of land on Divi island at the mouth of the Kistna River by raising water from the river by means of centrifugal pumps driven by Diesel oil engines. The cost is estimated at R18,06,000, and it is expected to yield a return of 9¾ per cent on the outlay. It constitutes the first attempt in this country to irrigate by means of power-lifted water on a large scale—a method which has been adopted with success in Egypt. The possibility of applying this method profitably in India has been brought within the sphere of practical politics by the development of the oil engine, which it is hoped can be worked at about half the cost of an equally powerful steam engine burning coal. If the experiment proves successful, it may render feasible a number of schemes of which the cost has so far proved prohibitive.

65. This programme is, broadly speaking, the first fruits of the labours of the Irrigation Commission, whose capable and comprehensive report has been in the hands of Government for some two years. But while the list of projects so far approved is sufficient to occupy the full strength of our engineer staff for the next four or five years, and to absorb all the funds likely to be available during that period, it is very far from exhausting the tale of useful schemes which the Commission presented for the consideration of Government. The latter contemplated an aggregate expenditure of 44 crores of rupees to be spread over a period of 20 years; and it will manifestly occupy a long time to examine the details of these, to weigh their respective financial and protective prospects, to select those which present the best promise, and to prepare the requisite plans and estimates. Many of them are now being examined in this manner by the various Local Governments, but the only one to which reference may now be made is the great Tungabhadra project in Madras.

This ambitious work is designed to irrigate 970,000 acres of land and, in years of drought to afford protection to a million acres more, in the Bellary, Anantapur, Kurnool, Cuddapah, and Nellore Districts, and is estimated to cost rather more than 12 crores of rupees. At its eastern extremity, where it connects with the Penaar River, the work is likely to yield satisfactory results. To the west, however, much of the country traversed consists of black cotton soil, in which, in seasons of a favourable monsoon, irrigation is neither necessary nor particularly advantageous. Its main value will therefore consist in affording protection in time of drought, and, as a whole, it is only likely to yield a very small pecuniary return on its capital cost. Direct financial returns are not the main, or even an important, criterion of the merits of a protective irrigation work: and enormous though the cost may be, Government will not shrink from it if on full consideration it is found to be indispensable for the complete protection of a large and thickly-populated area. But it will be a matter for anxious thought whether other parts of India have not stronger relative claims, and whether the great sum of money involved might not be employed to better advantage elsewhere.

Exchange, Rupee Coinage, and the Gold Reserve Fund.

66. The question of sterling exchange no longer bulks largely in Indian Financial Statements as it used to do in former years. The average rate obtained for Council drafts during the first eleven months of the year was 1*s.* 4·047*d.*, and the fluctuations were relatively trifling. This is the eighth year in succession in which practical stability has been secured; and it is perhaps not oversanguine to hope that public confidence in its permanent maintenance is in a fair way to be established, not merely in this country where the true facts are known and understood, but more particularly in London to which we must look for the cheap capital that India so sorely needs, and whose investors and capitalists have so long been warned off the Indian market by the uncertainties of exchange.

67. During the year we purchased silver for coinage to the value of £8,574,000. The net addition made to the rupee coinage during each year since 1899-1900, when minting operations were resumed, has been as follows :—

	Lakhs.
1899-1900	52
1900-1901	13,27
1901-1902	3,11
1902-1903	14
1903-1904	10,65
1904-1905	7,31
1905-1906 (Estimated)	16,50

68. Formerly it was the custom to defer the purchase of silver till it was actually required for immediate coinage. Purchases were thus usually made in large individual amounts, the bulk of them being concentrated into three or four months when the trade demand for rupees was highest. During the current year, however, it has been decided to alter this practice, and to spread both purchase and coining as far as possible over the whole twelve months. At the beginning of each quarter an estimate is framed of the amount likely to be required during the next three months, and arrangements are made to purchase that amount gradually within the quarter and ship it to India, where it is at once made over to the Mints. It is true that early in the year materials for a really accurate estimate do not exist. But even if we should happen to overpurchase (which has not yet happened), little or no harm is done, for in present conditions the demand for silver for new coinage, though liable to fluctuate, is persistent and inevitable, and any temporary surplus would soon be worked off. If the purchases are paid for by taking gold from the Currency Reserve, we do not even lose anything in the form of interest. The advantage of the new arrangement is that we are less liable to be rushed by sudden pressure, or forced to buy in a rising market. Taken in conjunction with the ingot reserve, of which a full account was given in the last Financial Statement, it greatly strengthens the position of the Government and increases its capacity to meet the demands of trade.

69. The ingot reserve has proved of great service during the past year. The sales of Councils during the year were on an exceptionally heavy scale, and in November notwithstanding extensive purchases of silver it became necessary to draw upon the ingot reserve, which was completely exhausted by the middle of January.

The experience thus gained shows that the amount at which it was originally fixed, *viz.*, three crores of tolas, is not sufficiently large, and it has been decided, with the approval of the Secretary of State, to raise it to six crores of tolas. This amount is approximately sufficient to keep the Mints fully occupied for two months. Further developments of this valuable special reserve are now in contemplation, but have not yet reached a stage at which it is possible to make any announcement regarding them.

70. The Gold Reserve Fund will have been augmented during the year by the sum of £3,734,100, of which £3,488,700 represents the profit on coinage, and £245,400 is interest. The Fund now stands at £12,262,700, the whole of which has been, or will very shortly be, invested in Consols, in National War Loan stock, Transvaal Government guaranteed stock, Local Loans stock, and a portion in Treasury Bills. The amount of gold held in the Paper Currency Reserve on the 15th instant was £11,575,400, of which £7,045,000 was in the Secretary of State's Currency Chest in London, and the remainder in India. This subject is further referred to in a later section of the Financial Statement.

Note Circulation and the Paper Currency Reserve.

71. I append the usual statements illustrating the note circulation and the Government balances with the Presidency Banks. The first of the two statements shows separately (1) the gross circulation, and (2) the circulation, excluding the notes held by the Reserve Treasuries, and by the Presidency Banks at their head offices.

Circulation of Currency Notes.

[Lakhs of rupees.]

	1902-1903.	1903-1904.	1904-1905.	1905-1906 (11 months).
GROSS CIRCULATION.				
Average	33,74	36,41	39,20	41,23
Maximum	35,72	38,21	42,52	43,79
Minimum	31,25	33,94	36,11	39,63
NET CIRCULATION.				
Average	25,74	28,70	30,69	32,78
Maximum	27,35	30,30	31,82	34,63
Minimum	23,93	27,44	29,63	31,06

Government Balances with the Presidency Banks.

[Thousands of rupees.]

	1901.	1902.	1903.	1904.	1905.	1906.
January	2,64,54	2,85,89	3,07,63	2,69,52	2,92,99	2,89,83
February	2,86,73	2,97,16	3,32,02	2,91,84	3,00,50	3,23,28
March	3,15,79	3,11,24	3,36,91	3,26,74	3,43,40	
December	2,82,02	3,05,84	2,79,07	3,01,32	2,76,70	

72. By the Paper Currency Act of 1905, which became law in March last, two changes of considerable importance were introduced in the law relating to the Currency Reserve. The first of these empowered Government to increase the currency investment by 2 crores, and to invest that amount in sterling securities of the United Kingdom or of the Government of India. Before the passing of the Act, investment was only permitted in rupee securities of the Government of India, and not in sterling. Effect was given to these provisions by the Secretary of

State in August 1905, when the sale-proceeds of Council drafts to the amount of £1,333,333⅓ were invested as follows, *viz.*, (1) 2½ per cent consols of the nominal value of £923,646-9-11 costing £837,614-6-8 and (2) 2¾ per cent Exchequer bonds (1906—15) of the nominal value of half a million, costing £495,719. The interest on these investments amounts to £36,841 per annum, and this represents the gain to Indian revenues effected by the amendment of the law.

73. The other change was one rather of form than of substance, and its significance lies mainly in the greater extent and more systematic manner in which we have used powers already existing, rather than in any actual addition to those powers themselves. By the Gold Note Acts of 1898 and 1900, the Government of India had obtained authority to hold a part of the metallic portion of the currency reserve in gold coin (or temporarily in silver bullion) in London, instead of in India. The object of these enactments was merely to afford temporary relief to the Indian money market in seasons of stress when the trade demand for rupees was greater than could be supplied from the Treasury balances. A certain amount of gold had in this way been held in London during 1899 and 1900, but not to any large extent, and the occasion for doing so ceased, except in regard to gold in transit, from the middle of 1900. Experience had, however, shown not merely that it was desirable to possess the power, but also that it was advantageous to exercise it in a regular and systematic manner. Accordingly, the new Act was framed in such a way as to give full power to hold the metallic portion of the currency reserve, or any part of it, either in London or in India, or partly in both places, and also in gold coin or bullion, or in rupees or silver bullion, at the free discretion of Government, subject only to the exception that rupees should be kept only in India and not in London. Full power was also taken to vary the amounts held in London and India respectively from time to time, provided always that the aggregate holding was such as was required by law.

74. In accordance with this arrangement, the Secretary of State has established a currency chest in London, and during the year we have remitted thereto sums aggregating £7,045,000, the gold being held by the Bank of England on behalf of the Secretary of State as part of the paper currency reserve. The true nature of the transaction was not at first realized in some quarters, and a leading financial paper at Home, referring to one of the remittances, expressed the view that "to place the gold in the vaults of the Bank of England and to prevent its use in the market would be an act of waste which cannot be seriously contemplated." Subsequently, another paper observed that "this special earmarking seems a primitive and unduly costly device, if the aim of the Indian Government is, as is stated, merely to provide a fund which can be used as required for the purchase of silver; for that end would be equally well attained by an ordinary deposit with the Bank of England." These remarks indicate a misapprehension of the facts. The Government of India is required by law, for the purpose of securing the convertibility of its currency notes, to maintain a stock of gold or silver coin or bullion equal to the excess of its entire note circulation over the sum of 12 crores of rupees. This obligation exactly corresponds to that which is imposed by law on the Bank of England to maintain a stock of gold to cover its note issues in excess of the sum of £18,450,000. The gold which has been placed in the Secretary of State's currency chest in London forms a portion of this stock. It is equally withdrawn from the market, whether it is held in London or in Calcutta, and its place would not be taken nor its purpose served by an ordinary deposit with the Bank of England. On the other hand, if at any time it were found convenient to place the gold at the free disposal of the Secretary of State, we could immediately do so by transferring an equivalent sum from our treasury balances to our Currency Reserve in India, if the state of the former permitted of that course. This transaction could obviously be carried out much more promptly and easily than if the whole of the gold were locked up in this country.

75. The practical advantages of establishing a currency chest in London and keeping a substantial sum in gold therein are mainly the following:—

(1) When held in London the gold is one stage nearer the point at which it becomes practically effective for its primary purpose of securing the encashment of currency notes. So long as gold is not in active circulation in India, what the presenter of currency notes requires is not sovereigns but rupees, and the silver bullion which must be purchased for the coinage of these can ordinarily only be procured in Europe and not in this country.

(2) It enables the Secretary of State to effect his purchases of silver in the promptest and most convenient manner as occasion may require, and without the publicity attendant on the shipment of gold from India. It is open to him either to treat the silver so purchased from the first as a portion of the reserve, or, if preferred, to pay for it in the first instance from his Treasury balances, and then subsequently to recoup these from the currency chest, the latter being replenished by Council sales or direct remittances from India.

(3) It also affords a method which might in certain circumstances be very useful of speedily replenishing the Secretary of State's Treasury balances. If at any time the demand for Councils should be insufficient to supply his current requirements, it would be possible for him to transfer a part of the gold in his currency chest to his Treasury account, a corresponding transfer of either rupees or gold being simultaneously made in India from Treasury to Currency.

(4) Conversely, it affords a means of giving relief to our Treasury balances when the trade demand for Council drafts is too large for them to meet. In such a case, it would be possible for the Secretary of State to pay the sale-proceeds of the Councils into his currency chest, thereby setting free an equivalent amount in rupees in India, which would be available for meeting the drafts.

(5) Lastly, it facilitates the prompt investment of the receipts of the Gold Reserve Fund. When profits on coinage accrue in India the Secretary of State can at any moment draw the equivalent amount from his currency chest and invest it, a corresponding transfer being made in this country from the balance of the Gold Reserve Fund to Currency.

76. The whole arrangement is the logical and legitimate corollary of the system which has long been in operation in India by which the utmost freedom of transfer is permitted between the Currency Reserve and Treasury balances, subject always to the essential condition that the aggregate amount of coin and bullion held in the various currency chests throughout India is invariably maintained at the figure prescribed by law. This system has been productive of substantial economy in obviating the unnecessary movement of coin and enabling the whole cash resources of the State to be made available wherever they are required at any moment. Analogous advantages may be expected to ensue from the present development.

Council Drawings.

77. The drawings of the Secretary of State have largely increased during the past three years, the average sales from 1903-1904 to 1905-1906 having been £26,620,200 against an average of £17,620,000 during the previous five years. This increase does not correspond to any equivalent expansion of the Secretary of State's requirements on revenue account (which constitute the Home charges proper), though there has been some growth of the latter also. It is due primarily to the great trade demand for remittance to finance the export trade of India which has developed very largely of late. Since the closing of the mints and the establishment of the gold standard, the only means of obtaining currency that was open to trade, apart from the purchase of Council drafts and transfers, was to bring out gold to India. When, as is now the case, a sufficient stock of gold has been accumulated in the Currency Reserve to make the standard effective, and so long as gold is not to any large extent in active circulation, this method is wasteful; for it involves the eventual reshipment of the imports of that metal to Europe for the purchase of silver for coinage. To avoid this result, the policy of Government has been to sell Council drafts freely so as to supply the trade demand to the fullest extent up to the limit of our capacity to meet them. A recent development of this policy has taken the form of selling telegraphic transfers against shipments of gold from Australia, which are thus diverted from India to London.

78. The surplus proceeds of these sales, in excess of the Secretary of State's requirements on revenue account, have been applied partly to the purchase of silver for coinage, partly to strengthening the cash balances of the Home Treasury, and partly to defraying capital outlay required in connection with railway construction. The following statement gives an abstract (in round figures) of the transactions of the last

eight years, from 1898-1899 to 1905-1906. Transactions on account of the Gold Reserve Fund and of the Paper Currency sterling investment are excluded:—

	£
Amount of Council Bills, etc., drawn	157,980,000
Remittance of gold on Treasury account	999,000
Receipts from His Majesty's Government against disbursements in India, mainly in connection with the war in South Africa, China, and Somaliland, *net*	8,001,000
TOTAL	166,980,000
Expenditure on Revenue account (*net*)	138,017,000
Surplus receipts	28,963,000

These have been applied as follows:—

Purchase of silver, *net*, *i.e.*, disbursements in excess of gold shipped from India, or withdrawn from currency, for that purpose	10,308,000
Gold transferred to Currency chest in London	1,045,000
Capital expenditure, *net*, *i.e.*, disbursements in excess of loan receipts, including transactions of Railway Companies	11,953,000
Remittance and deposit transactions, *net*	46,000
Increase of cash balances	5,611,000
TOTAL	28,963,000

79. During the current year, the sales are expected to reach the high figure of £31,576,300, or excluding £1,333,300 on account of the Paper Currency investment, to £30,243,000. This exceeds the Budget Estimate—which was as usual framed with exclusive regard to the Secretary of State's own requirements—by £13,743,000. The excess has been employed as follows:—

	£
Purchase of silver for coinage (*net*)	7,924,000
Sterling investments on account of the Gold Reserve Fund	3,543,000
Remitted to India through the Secretary of State's Currency chest	1,045,000
Transferred to the balances of the Home Treasury	1,231,000
TOTAL	13,743,000

The Secretary of State's cash balances were drawn upon during the year to the amount of £2,118,000. But for the addition made to them, as explained above, they would have been reduced by £3,349,000.

Countervailing Duties on Sugar.

80. By a notification, dated the 2nd December 1903, the countervailing duties on sugar were remitted, under certain safeguards, in the case of countries which had adhered to the Brussels Convention of 1902, and sufficient time has now elapsed to enable a fairly clear idea to be formed of the effect on the Indian sugar industry of the legislation on this subject which was inaugurated in 1899. It may therefore be of interest to take stock of the position. It must, I fear, be acknowledged that the practical results have been of the most slender description.

81. The legislation in question was embodied in four Acts of the India Council passed respectively in 1899, 1902, 1903, and 1904. The two last, however, were little more than continuing enactments, and the substance of the law was contained in the two former.

82. The idea underlying the Act of 1899 was that bounty-fed beet-sugar, the product chiefly of Germany and Austria-Hungary, was competing unfairly with the Indian article, that in consequence the area under sugar-cane was being reduced, and refineries closed down, and that to avert the ruin of the Indian industry it was necessary to countervail the export bounty. The following statement shows the approximate acreage under sugar-cane in British India in each year from 1890-1891 to 1898-1899:—

1890-1891	2,758,000
1891-1892	3,100,000
1892-1893	2,798,000
1893-1894	2,897,000
1894-1895	2,764,000
1895-1896	2,930,000
1896-1897	2,651,000
1897-1898	2,648,000
1898-1899	2,755,000

83. In introducing the Bill, Sir J. Westland said that in recent years the area had contracted by 13 per cent. As regards refineries, Government has never possessed any statistics of the slightest value; but at that time it was reported that in the United Provinces, which is the most important sugar-producing province in India, 120 refineries had already been closed, and 60 more were about to be shut down. During the same period the imports of sugar from over-sea had been as follows (in tons):—

YEAR.	CANE.		BEET.		TOTAL.	
	Refined.	Unrefined.	Refined.	Unrefined.	Refined.	Unrefined.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
1890-1891 . .	90,944	9,870	45,781	...	136,725	9,870
1891-1892 . .	89,423	7,206	14,026	1	103,449	7,207
1892-1893 . .	77,510	5,596	14,883	...	92,393	5,596
1893-1894 . .	91,305	4,830	10,257	1	101,562	4,831
1894-1895 . .	100,499	9,708	14,311	13	114,810	9,721
1895-1896 . .	80,738	10,207	36,511	2	126,249	10,299
1896-1897 . .	89,782	8,939	44,341	8	134,123	8,947
1897-1898 . .	100,003	18,660	111,766	2	211,769	18,662
1898-1899 . .	111,931	15,629	76,314	...	188,245	15,629

84. The large imports of beet-sugar in 1890-1891 were quite exceptional, the highest figure previous to that year having been only a little over 3,000 tons. Allowing for this, the growth of the imports was undoubtedly large, and was clearly traceable to the operation of the Continental bounty system. There is no evidence to show that, in its origin, the grant of bounties on export was an essential condition of the latter system, or anything more than the complement of high duties on import and internal consumption. But from a variety of causes, among which the fixing of inaccurate equivalents of refined and unrefined sugar was prominent, it had gradually come to assume the position of a leading characteristic. In the late nineties the principal features of the system in force in the chief beet-growing countries included (1) a bounty on exports, (2) an internal tax on the indigenous industry, to provide the bounties, or recoup them, and (3) a prohibitive import duty to exclude foreign competition. So long as there was free competition within the producing country, the adventitious profit which local producers and refiners were able to exact from the home consumers was limited by the amount of the bounty on export: and it was in this view that the Indian legislature in 1899, following the lead of the United States of America, considered it sufficient to impose duties equivalent to the latter.

85. Continental manufacturers had, however, already perceived the limitation imposed on their profits by the existence of free competition, and had begun to form combinations —known as cartels—among themselves in order to restrict its effect. The primary object of these cartels was to raise the price of sugar in the home market approximately to that at which it would be possible to import and sell foreign sugar. The surplus outturn for which no market could be found at these enhanced prices had to be exported, and thus a fresh stimulus was given to the export of the bounty-fed article. The partial closing of the American market by legislation helped to divert a portion of the stream to India. The limit of the adventitious profit which this system rendered possible was the surtax, or difference between the import and local consumption duties. The first cartel, that of Austria-Hungary, was established in 1897-1898, and that of Germany followed in 1900.

86. It was in order to check the imports thus artificially stimulated that the legislation of 1902 was undertaken. The form and duration of the law were influenced by the resolutions adopted in the Brussels Convention which had been signed in March of the same year, the amount of the countervailing duties being limited to one-half the amount of the surtax and their operation to the 31st August 1903, to which date the enforcement of the Convention had been relegated. The power to levy duties was subsequently extended to 31st March 1904, and eventually continued indefinitely subject to certain conditions. As already explained, however, the duties were actually abolished in December 1903 in the case of those countries which had adhered to the Convention, and the only duties now remaining in force are those in respect of Denmark, Russia, Chili, and the Argentine Republic, from which the imports into India are practically *nil.*

87. To enable us to trace the effect, if any, of the duties, and of their withdrawal, on the Indian industry, I now give information similar to that in paragraphs 82 and 83 above, brought down to December 1905:—

I.—Approximate acreage under sugar-cane in British India since 1899-1900.

1899-1900	2,693,000
1900-1901	2,522,000
1901-1902	2,474,000
1902-1903	2,358,000
1903-1904	2,280,000
1904-1905	2,400,000
1905-1906 (first nine months)	2,222,000

II.—Imports of sugar into British India by sea.

Year.	Cane.		Beet.		Total.	
	Refined.	Unrefined.	Refined.	Unrefined.	Refined.	Unrefined.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
1899-1900	103,173	21,243	43,625	...	146,798	21,243
1900-1901	153,110	20,432	90,295	...	243,405	20,432
1901-1902	125,190	28,082	147,393	1	272,583	28,083
1902-1903	177,065	22,560	73,484	1	250,549	22,561
1903-1904	251,822	23,820	41,051	...	292,873	23,820
1904-1905	236,099	23,611	87,130	1	323,229	23,612
1905-1906 (first nine months)	168,171	10,381	49,980	...	218,151	10,381

On an inspection of these figures, it is impossible to resist the conclusion that the experiment—for it was admittedly nothing more—has proved a disappointing failure. It has not so far arrested the progressive decline in the acreage under sugar-cane, which fell from 2¾ million acres in 1898-1899 to 2¼ millions in 1903-1904. There was no doubt some recovery in 1904-1905, but it would be rash to build much on this, and in any case, should it happily prove to be the beginning of a permanent revival, there are independent causes at work which, so far as present indications go, are sufficient to account for it. The figures so far available for the current year exhibit a further decline. Neither has it seriously affected imports of beet-sugar, which reached their highest figure in 1901-1902, and which during 1904-1905 were far above the level of the average before the legislation of 1899 was undertaken. During the first nine months of the current year, 1905-1906, the imports of beet were less than in the corresponding period of 1904-1905, but were much in excess of those of the previous year; and the reduction was in part at least attributable to the shortage of the crop both on the Continent, and in Mauritius. The former cause led to high prices and over-speculation and resulted eventually in extensive disorganization of trade.

88. The question of prices is complicated by a variety of factors, some of which are unconnected with Indian legislation. The following table gives the prices per cwt. of beet-sugar (refined) at Calcutta and Bombay, and of Indian raw-sugar at Cawnpore, on the 1st September of each year since 1895 inclusive, that date being taken as representing the commencement of a new beet-sugar "campaign."

Price of refined beet-sugar at Calcutta and Bombay and of Indian raw sugar at Cawnpore on or about the 1st September of each year from 1895 to 1905.

Year.	Refined beet-sugar (per Cwt.).		Indian raw-sugar (per cwt.)
	Calcutta (German crystals).	Bombay (a) (Austrian).	Cawnpore (gur or jaggery).
	R a. p.	R a. p.	R a. p.
1895	12 5 4	Information not available.	
1896	12 14 11		
1897	10 14 3	...	7 8 3
1898	10 8 1	11 2 0	4 15 2
1899	11 13 2	13 0 0	4 15 2
1900	12 6 9	13 0 0	6 12 11
1901	10 10 10	11 3 0	6 0 9
1902	9 11 2	(b) 9 6 0	4 11 9
1903	10 11 6	(c) 10 15 0	5 11 7
1904	10 8 9	10 9 0	6 6 6
1905	10 14 3	12 4 0	5 14 2

(a) Exclusive of town duty at as. 8 per cwt. (b) Ordinary crystals. (c) Dutch, superior.

It is impossible to trace in these figures any clear connection between Indian prices and countervailing legislation. The heavy fall in 1898 may conceivably be associated with the large imports of the two preceding years; but the level of prices remained the same in 1899, notwithstanding the duties imposed in March of that year. In the two following years prices recovered, notwithstanding the operation of the cartels and the rapid growth of the imports; but in 1902 there was a second severe decline despite the additional duties then imposed. The abolition of the duties has been followed by a somewhat unsteady revival of prices, but the level so far attained is still markedly below that which formerly prevailed.

89. So far, therefore, as any direct effect on Indian cultivation, imports, or prices is concerned, it must be confessed that the measures of 1899 and 1902 have been without material result. They yielded a certain revenue, some 94½ lakhs in the six years, which the Government of India did not particularly require, and which would certainly not have been imposed on fiscal grounds. On the other hand, the legislation itself, the imposition of duties thereunder, and the variation of these from time to time, occasioned no little dislocation of the import trade, which gave rise to vigorous and far from unreasonable complaints by the commercial public. It would, however, be unfair to omit certain indirect results of the action taken, which may be set down to the other side of the account. The Director of Agriculture in the United Provinces is of opinion that that action was of real value in allaying panic and creating confidence among the local manufacturers, and giving them time to readjust their methods. Of more permanent importance is the fact, which seems beyond reasonable doubt, that the Indian legislation of 1899, and the knowledge that we were about to proceed to the further measures adopted in May 1902, had an appreciable effect in bringing to a successful conclusion the Brussels Conference of 1901-1902, and that but for this, the latter might have had no more result than its various predecessors. Mr. Martineau, a well-known authority, has expressed the opinion that the eventual result of the Convention will not be to make sugar dearer, and that "free competition will allow sugar to be produced in larger quantities elsewhere, and probably in some new countries, so that eventually the beet-root crop, though still remaining an important factor, will cease to be so absolutely the governing factor in the price of sugar." If this anticipation is correct, the Convention should undoubtedly make for the benefit of the Indian sugar-producer, and no one is likely to advocate endangering its permanent maintenance by the repeal of the formal enactment which still remains on the Indian Statute Book.

90. There is one more point arising out of the figures given above which is deserving of brief comment. The acreage under sugar-cane in British India may for the present be taken at 2½ million acres. The yield of Indian cane per acre is exceedingly low, compared with that of other countries: but if the average output of raw sugar be taken at 1¼ tons per acre (which is the rate estimated by the Department of Commercial Intelligence, and

substantially corroborated for the United Provinces by the independent enquiries of Mr. Saiyid Mahomed Hadi), the annual product of British India would be about 3,000,000 tons. If we add to this some half million tons for palmyra sugar, and allow something for the output of Native States, the aggregate yield of raw-sugar in India is from 4½ to 5 million tons per annum. For reasons already stated, no attempt can be made to express the outturn of refined sugar. Now the imports of foreign sugar, both cane and beet, in 1904-1905 were only 323,000 tons of refined, and 24,000 tons of unrefined, sugar, and this represents considerably less than one-tenth of the local product. It will also be seen that approximately four-fifths of the imports are of cane-sugar, the great bulk of it coming from Mauritius and Java. In both cases the sugar is subject to the usual 5 per cent import duty, and to the cost of carriage over-sea, and in the former case, it is produced largely by the agency of labour imported at heavy expense from India. It cannot perhaps be said that the foreign article has as yet encroached very seriously upon the indigenous product; but having regard to the fact that India is well adapted by nature for the production of sugar, it is *primâ facie* somewhat worthy of remark that there should be any imports at all. The explanation is probably to be sought in the fact that of late years there has arisen a growing demand for refined (in place of unrefined) sugar of good quality and moderate price, which is greater than the local refining industry can at present supply. If this view is correct, there should be a great future before Indian sugar.

The introduction of healthier and more prolific varieties of cane, the employment of greater care in cultivation, the use of more economical processes for extracting the juice, and, above all, the adoption of the most modern and effective methods of refining, should help to make India self-supporting in respect of sugar, and even possibly to enter the world's market as an exporter.

E. N. BAKER.

March 21, 1906.

PART II.

BEING A MEMORANDUM BY THE FINANCIAL SECRETARY EXAMINING THE DETAILS OF THE ACCOUNTS AND ESTIMATES.

Section I.—The Accounts of 1904-1905.

1904-1905. General Result of Accounts.

91. The Accounts of the year show a surplus of £3,456,066, being worse by £29,434 than the surplus of £3,485,500 anticipated in the Revised Estimates framed in March last.

92. The variations between the figures finally entering into the Accounts and those taken in the Budget and Revised Estimates of the year are fully explained in the Appropriation Report published in the *Gazette of India* of the 10th instant.

1904-1905. Statement of the gross figures.

93. The following is a general comparison of the Revised Estimates with the Accounts of the year:—

	Revised.	Accounts.	Accounts, better.	Accounts, worse.
	£	£	£	£
Total Revenue, Imperial, Provincial and Local . . .	84,699,100	84,812,971	113,871	...
Total Expenditure, Imperial, Provincial and Local . . .	81,237,700	81,194,105	43,595	...
Adjustment of Provincial and Local Surplus or Deficit .	—24,100	162,800	...	186,900
NET .	81,213,600	81,356,905	...	143,305
SURPLUS .	3,485,500	3,456,066	...	29,434

1904-1905. General Remark

94. The revenue was higher, and the total expenditure smaller, than the estimate, the net improvement being £157,466. But as the improvement in the Provincial and Local section of the accounts was £186,900, the Imperial section was worse by £29,434.

1904-1905. Variations under Revenue.

95. The more important items which contributed to the increase of £113,871 in revenue are: Excise (£51,424), Forest (£40,997), State Railways (£45,437) and Land Revenue (including that due to Irrigation—£24,047), while there was a falling-off of £22,501 under Opium, £20,121 under Interest and £23,801 under Marine. The increase in Excise revenue was largest in Bombay (£47,779) where there was a considerable rise in the receipts from auction sales of licenses for the presidency town, while in Burma there was a falling-off of £17,889, due to the fact that the effect of a change in the date of holding auction sales of licenses from March to April, was not fully allowed for in the estimate. The improvement under Forest occurred chiefly in Burma and Bombay. Under State Railways, there was an improvement of £53,013 on the Great Indian Peninsula Railway and of £28,666 on the Rajputana-Malwa line, while there was a falling-off of £45,229 on the East Indian Railway, due to some outstandings on account of freight on coal recoverable from other Railways being under dispute. The variations on the other lines were small. The Land Revenue collections in Madras exceeded the Revised Estimate by £120,577 owing to smaller season remissions and greater promptitude in collections. On the other hand, there was a falling-off of £75,209 in Bombay in consequence of unfavourable agricultural conditions. The falling-off in Opium revenue occurred almost wholly in Bombay, the exports of Malwa opium in March last having been very small. The decrease under Interest was the result of the non-payment, during the year, of the amount due by the Simla-Kalka Railway for the half-year ending December 1904. Under Marine the recoveries from the Imperial Government on account of hire of Royal Indian Marine steamers were smaller than the estimate by £37,540, while pilotage receipts in Bengal showed an increase of £9,900.

1904-1905. Decrease in Expenditure.

96. The saving in expenditure was the net result of decreases and increases under a number of heads. The more important decreases occurred under (*a*) Minor Irrigation Works (£26,152), chiefly in Burma and Bengal; (*b*) Civil Works (£38,905)—chiefly on Provincial and Local Works in Bengal, there being an increase of £40,201 in the expenditure on Imperial Works; and (*c*) Army (£139,006). Under this last head there was a decrease of £60,105 in the effective charges, due mainly to an over-estimate of the charges for the Tibet Mission and Ordnance factories and to larger credits on account of stores returned from China and Somaliland. The charges for reorganization were also less than the Revised Estimate by £93,995, chiefly in expenditure on account of clothing, equipment for field hospitals and mobilisation equipment, and for hutting, clothing and gear in connection with the formation of additional mule corps and cadres. On the other hand, the non-effective charges exceeded the estimate by £15,094, mainly under payments to the War Office in settlement of its claims for 1903-1904.

904-1905. ncrease in Expenditure.

97. The chief increase in expenditure was under State Railways Working Expenses (£208,937), and accrued mainly on the East Indian Railway, £61,208; North-Western Railway £40,640; Bengal and North-Western and Tirhut Railways, £41,848; Rajputana-Malwa Railway, £24,497; Oudh and Rohilkhand Railway, £24,951; and Bengal-Nagpur Railway, £14,020. There was also an increase of £20,153 under Marine, chiefly in England, owing partly to increased expenditure on stores and partly to a payment on account of the construction of the R.I.M.S. *Dufferin.*

Section II.—The Revised Estimate of 1905-1906.

905-1906. tatement of the oss figures.

98. The following is a general comparison of the Budget and Revised Estimates of 1905-1906:—

	Budget.	Revised.	Revised, better.	Revised, worse.
Total Revenue, Imperial, Provincial and Local . . .	£ 83,433,000	£ 84,829,500	£ 1,396,500	£ ...
Total Expenditure, Imperial, Provincial and Local . . .	83,899,500	82,993,400	906,100	...
Adjustment of Provincial and Local Surplus or Deficit .	—1,370,300	80,400	...	1,450,700
NET .	82,529,200	83,073,800	...	544,600
SURPLUS .	903,800	1,755,700	851,900	...

'05-1906. eneral Remarks.

99. The surplus is £851,900 better than was expected (£1,755,700 against £903,800). This is arrived at by an excess of revenue over the Budget Estimate amounting, in the aggregate, to £1,396,500, partially counterbalanced by an excess of total expenditure charged to revenue of £544,600. The actual outlay is, however, £906,100 less than was provided in the Budget; but whereas the Budget provided for an expenditure of £1,370,300 by reduction of Provincial and Local balances, these have as a matter of fact increased by £80,400, with the result that the Imperial section of the account is worse to this extent by £1,450,700. This, of course, arises from the fact that while expenditure which is met from balances outside Imperial adjusts the total outlay of the year for the benefit of the Imperial surplus, the converse takes place when such balances are increased, since the increase is not at the disposal of the Government of India, and is, so far as it is concerned, on the same footing as additional expenditure. The change in the position in respect to the Provincial and Local balances arises mainly from initial grants to the extent of £400,000 (60 lakhs), made in accordance with usual practice to the Central Provinces and Eastern Bengal and Assam in connection with the new settlements with these provinces, having been added to their balances at the close of the year; to increase in the revenues of the Local Governments, supplemented by the distribution of the special grants for agriculture, minor Irrigation works and University reform referred to in paragraph 22 of Part I; and to the fact that they, as a rule, spent less largely than had been anticipated under Police, Education and Civil Works.

100. By Act I of 1906, passed on 26th January 1906, the duty on imported spirit was raised from R6 to R7 per proof gallon, with effect from 26th February last, and the duty on perfumed spirit and liqueurs was simultaneously enhanced from R8 and R6 per imperial gallon to R11 and R10 respectively. The object of this measure was to place the scale of taxation on imported spirit in a more suitable relation to that on country spirit. Financially the chief result of this Act during the current year was a large increase of duty receipts under Customs (spirits) in February, owing to importation of stock during the month's *moratorium* which had been allowed to enable the trade to adjust itself to the new conditions. The receipts under this head for February exceeded those of February 1905 by about 11½ lakhs, while a counterbalancing drop of 4½ lakhs is expected in the receipts of March. *1905-1906. Enhancement of duty on imported spirit.*

101. Partial failure of rains has caused a considerable falling-off in the collections of Land Revenue, and Customs and Irrigation revenue have not been as good as was expected. But the deficiencies under these heads have been considerably exceeded by improvements under most of the others, the net increase in the total revenue being £1,396,500 as shown above. Notable increases have occurred in the traffic receipts of Railways, Excise and Forest revenue, seigniorage on silver coined, and interest on temporary investments of cash balances in England. There is also an enhancement of Army receipts in consequence of the inclusion therein of the recovery from the Imperial Government of the cost of Indian regiments employed in the colonies. In the Budget Estimate the expenditure on these regiments was omitted: it has now been decided to bring both expenditure and the corresponding receipts to account. *1905-1906. Increase of Revenue.*

102. As mentioned above, there have been considerable savings in the estimates of Provincial Expenditure, owing to the inability of the Local Governments to spend fully the large allotments made to them in the Budget for reorganization of Police, Primary Education, and in aid of the resources of District Boards, the initiation of the necessary schemes having been unavoidably delayed. Nor has it been possible to spend in full the amount allotted for reorganization of the Army, especially in England where the expenditure is now expected to fall short of the Estimate by £777,100 owing to delay in the supply by the War Office of guns and other stores contracted for. On the other hand, a considerable amount of extra expenditure has been involved by the payment of 36·18 lakhs (£241,200) on account of subsidy to His Highness the Amir of Afghanistan which was not provided for in the Budget as negotiations with His Highness had not then been completed; by outlay amounting to nearly 16½ lakhs connected with the visit of Their Royal Highnesses the Prince and Princess of Wales; by the manœuvres at Rawalpindi (14 lakhs); and by an increase in the Working Expenses of State Railways consequent on improved earnings. The net result is a saving of £906,100 in the estimate of total expenditure. *1905-1906. Saving in Expenditure.*

103. The more important variations which have brought about the increase of £1,396,500 in the total revenue are as follows:— *1905-1906. Variations under Revenue.*

	£	R
Increases—		
Salt	76,700	11,50,000
Stamps	60,400	9,07,000
Excise	210,400	31,55,000
Forest	188,200	28,23,000
Interest	139,700	20,96,000
Post Office	50,400	7,56,000
Mint	199,800	29,96,000
State Railways—Gross Receipts	794,300	1,19,14,000
Army Receipts	150,300	22,55,000
	1,870,200	2,80,52,000
Decreases—		
Land Revenue, including that due to Irrigation	443,900	66,58,000
Customs	39,100	5,87,000
Irrigation—Major Works—Direct Receipts	101,400	15,20,000
	584,400	87,65,000

1905-1906. Salt Revenue.

104. The reduction of the duty on salt made successively in March 1903 and March 1905 has stimulated consumption, and though provision was made in the Budget for a considerable increase, the actual consumption has been still larger, and the total revenue is now expected to exceed the estimate framed in March last by R11,50,000. All provinces show an increase except Bengal, where imports of Liverpool and German salt have fallen off and have been replaced by salt manufactured in Northern India.

1905-1906. Stamp Revenue.

105. Stamp revenue has also grown in all provinces except the Punjab where a falling-off of R3,50,000 is anticipated owing partly to the reduction of transfers and mortgages caused by the Land Alienation Act, and partly to the introduction of the Punjab Loans Limitation Act. The largest increases have occurred in Madras (R4,80,000) and Bengal (R3,05,000).

1905-1906. Excise Revenue.

106. The growth of Excise revenue has been higher than provided in the Budget Estimate in all provinces except the Administrations directly under the Government of India, Burma and the United Provinces. In the first-mentioned provinces there is a slight falling-off as compared with the Budget Estimate, owing mainly to scarcity in Ajmer-Merwara. In Burma the revenue is expected to fall short of the Budget Estimate by R2,00,000, owing to the restriction of retail sales of opium to the actual needs of consumers. In the United Provinces the result of a poor *kharif*, and of the serious injury to crops caused by the frost of last winter, has affected the Excise revenue of the province much more seriously than was anticipated in March last, and there is a decrease of R7,50,000 on the Budget Estimate. The largest increases have occurred in Madras (R7,50,000), Bombay (R10,00,000), Central Provinces and Berar (R12,05,000), and Bengal (R7,51,000). In the first two provinces it was anticipated that the receipts of 1904-1905 would not be worked up to owing to unfavourable agricultural conditions, a forecast which has proved erroneous: the receipts of 1905-1906 will now in both provinces somewhat exceed those of the year preceding. In Bengal and the Central Provinces the increase is due to prosperous seasons and the introduction of important reforms in administration.

1905-1906. Forest Revenue.

107. There has been a general growth of Forest revenue in almost all provinces. Of the total excess (R28,23,000), as compared with the Budget, R19,00,000 accrues in Burma, and is due to increase in the amount of timber extracted by departmental agency and to exceptionally favourable conditions for the floating of timber down the rivers. In Bombay there is an increase of R6,00,000, chiefly from the supply of sleepers to railways and sale of grass in connection with famine operations.

1905-1906. Interest Receipts.

108. Under Interest, an additional sum of £157,700 has been obtained in England from the temporary investment of a larger proportion of the Secretary of State's cash balances at rates of interest higher than estimated. On the other hand, the investment of an additional two crores of the Paper Currency Reserve (*vide* paragraph 221 of last Financial Statement) having been made at a later date than was estimated, the receipts on account of interest thereon have fallen short of the estimate by £9,200. The only other notable variation is a falling-off of R1,08,000 (£7,200) in Bombay, the unfavourable season having adversely affected the recoveries of interest on loans granted to cultivators.

1905-1906. Post Office Receipts.

109. Under Post Office, the loss of revenue expected from the increase in letter-weight carried for half an anna and by a reduction in the rates of insurance fee has been more than made up by the increase resulting from the growth of the business of the department.

1905-1906. Mint Receipts.

110. The mints are credited with a seigniorage of 2 per cent on fresh issues of rupees, to cover the cost of coinage. Coinage in the current year has been unusually heavy, to meet the demands of trade as expressed through the Secretary of State's council drawings: hence the increase under Mint receipts.

1905-1906. State Railways, Gross Traffic Receipts.

111. In 1904-1905 the traffic on all the larger of railway systems was exceptionally favourable. Pilgrim, grain and coal traffic on the East Indian Railway, and the export wheat traffic on the North-Western Railway were specially heavy, while the traffic on the Great Indian Peninsula, Rajputana-Malwa and Bengal-Nagpur Railways was also good in consequence of favourable crops. In the Budget for 1905-1906 allowance was made for earnings on extra mileage to be opened and for an expansion of traffic on newly opened lines, while

it was anticipated that there would be a decrease on some of the lines which had shown unusually heavy receipts in the year before. The actual results are now, however, expected to be considerably better than the estimate. There has, indeed, been a falling-off in grain and seed traffic on the North-Western Railway; but this has been much more than counterbalanced by remarkable increases on the Bengal-Nagpur, Great Indian Peninsula and the Madras Railway (North-east section) owing to development of coal, cotton and grain traffic; and on the Rajputana-Malwa and Southern Mahratta Railways in consequence of movements of grain called forth by scarcity in parts of the country served by them. The total gross traffic receipts of State Railways are expected to exceed the estimate by R1,19,14,000 (£794,300); but Working Expenses are also likely to show an excess of R59,00,000 (£393,400). Increased outlay has been required to work the increased traffic, and there has also been an increase on the East Indian and Oudh and Rohilkhand Railways, in the charges for maintenance and renewals of rails and rolling-stock, and in the Company's share of the surplus profits of the Bengal-Nagpur and Burma Railways, which is included under Working Expenses. The net earnings are thus better than the estimate of March last by R60,14,000 (£400,900). The more important variations from the Budget Estimate are as follows:—

	Increase +. Decrease —.		
	Gross Receipts.	Working Expenses.	Net Receipts.
	R	R	R
Great Indian Peninsula Railway	+42,50,000	+7,85,000	+34,65,000
Rajputana-Malwa	+30,00,000	+7,50,000	+22,50,000
Bengal-Nagpur	+37,00,000	+13,00,000	+24,00,000
Southern Mahratta	+9,00,000	+3,50,000	+5,50,000
North-East line, Madras Railway	+12,00,000	+6,50,000	+5,50,000
East Indian	...	+19,50,000	—19,50,000
North-Western	—35,00,000	—18,00,000	—17,00,000

112. The increase under Army receipts is due to a recovery of R13,87,000 (£92,500) from His Majesty's Government on account of five Indian regiments serving in the colonies as stated in paragraph 101; to larger receipts on account of the Indian Troop Service and of clothing issued to the Native Army on payment; and to abnormal sales of unserviceable ordnance stores. *1905-1906. Army Receipts.*

113. The decrease anticipated under Land Revenue, including the portion due to irrigation, occurs mainly in Madras (19·6 lakhs), Bombay (23·1 lakhs), the United Provinces (7·5 lakhs) and the Punjab (12·5 lakhs). In Bombay, this is the result of deficient rain. In Madras, as observed in paragraph 95, the collections of 1904-1905 were greater than had been anticipated when the Budget for 1905-1906 was framed, leaving less for realization in the latter year. In the United Provinces, the partial failure of the *kharif* and of the winter rains has necessitated remissions and suspensions. In the Punjab, the *kharif* has failed in the Delhi Division, and the earthquake in Kangra has also necessitated some remissions. *1905-1906. Decreases of Revenue. Land Revenue.*

114. The decrease in Customs revenue occurs mainly under silver bullion, private import of which has been checked by rise in price (16 lakhs); petroleum, owing to the cessation of imports of Russian oil consequent on the troubles at Baku (11 lakhs); and metals (other than silver) and manufactures of metals, where the falling-off occurs mainly under ironware, copper and tin (7½ lakhs). On the other hand, there has been a considerable increase under cotton manufactures, due mainly to larger imports into Bombay and Bengal (16 lakhs), while there is also a gain of 2½ lakhs under the excise duty on local manufacture. There is likewise an increase of 9½ lakhs under spirits owing mainly to the effects of the tariff legislation referred to in paragraph 100. *1905-1906. Customs.*

115. The falling-off under Irrigation, Major Works—Direct Receipts occurs chiefly in the United Provinces and the Punjab, and is due in the former province to decrease in the area irrigated for sugarcane owing to frost and bad seed, and in the latter to remissions necessitated by the failure of the cotton crop in certain tracts. *1905-1906. Irrigation, Major Works—Direct Receipts.*

1905-1906. Variations in expenditure.

116. The saving of £906,100 in the total expenditure is the net result of a large number of variations, the more important of which are as follows:—

	£	R
DECREASES—		
Land Revenue	56,800	8,53,000
Police	203,200	30,48,000
Education	243,700	36,56,000
Scientific, etc., Departments	88,000	13,20,000
Famine Relief	75,200	11,29,000
Construction of Protective Irrigation Works	67,400	10,11,000
Civil Works	178,500	26,77,000
Military Works	71,200	10,68,000
Army Services	842,000	1,26,30,000
Special Defences	61,200	9,18,000
INCREASES—		
Opium	59,000	8,85,000
Interest	52,900	7,93,000
Telegraph	33,800	5,07,000
General Administration	81,500	12,22,000
Political	272,300	40,84,000
Miscellaneous	56,100	8,41,000
Reduction of Debt	119,800	17,97,000
State Railways—Working Expenses	393,400	59,00,000
Irrigation, Major Works—Working Expenses	44,800	6,71,000

1905-1906. Decreases. Land Revenue.

117. Under Land Revenue the Budget provision has in most provinces proved larger than was necessary. In the Central Provinces the transfer of the Sambalpur district to Bengal from the 16th October 1905, and the formation of the Drug district from 1st January 1906 instead of from 1st October 1905, have caused some savings. In Burma operations connected with Land Records and Agriculture and town surveys have been curtailed. In Eastern Bengal and Assam charges for survey and settlement are expected to show a saving of R2,75,000 owing to the postponement of settlement operations in Faridpur. In the United Provinces the charges for the purchase of estates under the Bundelkhand Encumbered Estates Act are expected to be less by R52,000, and delay in the introduction of measures for improving the position of the patwari and kanungo staff is likely to yield a saving of R46,000. In the Punjab there is a saving of R2,17,000 in settlement charges.

1905-1906. Police, Education, Medical and Scientific and other Minor Departments.

118. The savings under Police, Education, and Scientific and other Minor Departments are due mainly to the special grants provided in the Budget Estimate for police reform, improvement of primary education, and agricultura and veterinary development not having been spent in full, and, to a smaller extent, to the usual savings in most of the provinces on the allotments made for salaries and other charges. A portion of these special grants has in most provinces been transferred to the Public Works Department for construction of buildings. The only points which need special mention are the following: Cantonment Funds have been relieved of police charges with effect from 1st April 1905. Under 'India General' the creation of a Central Research and an X-ray institute will involve an expenditure of R44,000 in the year for which no provision was made in the Budget Estimate. In Burma, provision was made for strengthening the Rangoon and Toungoo battalions of military police, but the scheme has not yet been sanctioned. In the North-West Frontier Province a special provision of R76,000 for the pay of the Border Military Police has not been required. In Madras there is a saving of R5 lakhs under Medical chiefly on the provision made for plague charges by Local Boards. In Bombay, a special payment of R2,00,000 is proposed to be made to the new Prince of Wales' Museum for Western India.

1905-1906. Famine Relief, Construction of Protective Irrigation Works and Reduction of Debt.

119. The charges for Famine Relief are expected to fall short of the estimates in Madras and Bombay by R13,93,000 and R11,36,000, respectively, while in Ajmer and the United Provinces, where expenditure under this head was not contemplated when the Budget was framed, outlay to the amount of R6,96,000* and R6,46,000, respectively, has been found necessary. Taking all the

* This includes some small expenditure in Baluchistan and (payable by the Government of India) in Rajputana.

provinces together, there is a net saving of R11,29,000 under this head. A saving of R10,11,000 is also expected on the grant for the construction of Irrigation Works, chiefly in Bengal, United Provinces and Bombay, while the expenditure on the construction of Protective Railways in Madras is likely to exceed the allotment by R3,43,000. The net result under the three heads mentioned is a saving of R17,97,000, which has been charged under Reduction of Debt, in addition to the amount provided in the Budget, to work up to the full grant of R1,50,00,000 (£1,000,000) for Famine Relief and Insurance.

120. Under Civil Works (Provincial) expenditure, there is a saving on the Budget allotment of about 15 lakhs in the Punjab, and about 5 lakhs in Madras. In the Punjab the grants for the Simla Extension scheme, residences for Government officials and construction of some special buildings and works of public utility have not been fully utilised, while in Madras the schemes for drainage and water-supply in certain towns for which provision had been made are not yet ripe for execution. In Bengal the Budget included a large reserve for police, jail and other buildings which has not been fully required, but this reduction is nearly counterbalanced by additional expenditure in Eastern Bengal and Assam consequent on the creation of that province. In other provinces there is an increase, the most notable being in the United Provinces, on account of the construction of normal schools and police buildings and repairs to archæological buildings, and in Burma for schools and a General Hospital at Rangoon. There is a saving on the estimate for local expenditure of all provinces owing to the large grants made to District Boards not having been yet fully utilized. *1905-1906. Civil Works.*

121. It has been decided to eliminate the special sub-head Reorganization under the main heads 46.—Army and 44.—Military Works, and on the receipt side under XXXIII.—Army, as it has been found that although the Reorganization outlay can be approximately estimated, it cannot be brought to separate account with absolute accuracy, since, in the case of some measures recurring expenditure which simply goes to strengthening existing units cannot be separately earmarked without an immense amount of trouble. The figures for Reorganization and other special measures will, however, be separately exhibited with approximate correctness in paragraph 206 (Part IV). *1905-1906. Military Expenditure.*

122. The decreases under Army and Military Works, and Special Defences are entirely due to lapses under Reorganization and other special expenditure, and are mainly caused by delay in the supply of new artillery, and stocks of ammunition and other stores contracted for through the War Office. *1905-1906. Special Military Expenditure.*

123. Under ordinary Army charges there is an increase of R6,36,000 (£42,400), but this is only nominal. It arises from the inclusion under this head of nearly 14 lakhs for Indian regiments stationed in the colonies, the cost of which is, as already stated, recovered from His Majesty's Government. Apart from this, there would be a decrease of nearly 7½ lakhs, and that after allowing for an expenditure of 16·7 lakhs in connection with the Rawalpindi manœuvres and other charges connected with the Royal visit for which Budget provision was not made, and for 2·4 lakhs in connection with outlay consequent on the Kangra earthquake. But for these charges, there would be a decrease of 26½ lakhs. This occurs chiefly by reason of smaller expenditure on stores in England and payments to the War Office on account of British forces serving in India (31·4 lakhs), the chief counterbalancing item being 5 lakhs owing to rise in food prices in India. *1905-1906. Army Ordinary.*

124. The outturn of the opium crop in the Behar Agency has been greater than was expected in March last, and has resulted in larger payments to the cultivators for the raw product. *1905-1906. Increases of Expenditure. Opium.*

125. Under Interest on Debt, the discount on the 3 per cent stock for £2,000,000 issued in England has involved an extra payment of £47,500. In India also, there has been an extra payment of R70,000 (£4,700) on account of interest on a temporary loan of 70 lakhs (in rupees) procured from the Maharaja Sindhia in December, when the Secretary of State's large council drawings rendered it necessary to strengthen our stock of coined silver. *1905-1906. Interest on Debt.*

126. The increase under Telegraph is caused by the payment of £17,500 to the Telegraph Companies concerned for loss of receipts consequent on the operation of the reduced tariff for foreign messages between March 1902 and March 1904, and by addition to establishment to cope with increased traffic in India. *1905-1906. Telegraph.*

1905-1906. General Administration and Miscellaneous.

127. The special expenditure connected with the visit of Their Royal Highnesses the Prince and Princess of Wales has chiefly contributed to the increases under General Administration and Miscellaneous. The division of Bengal has also caused an increase under the first head, while the relief measures necessitated by the earthquake involved considerable expenditure under Miscellaneous in the Punjab.

1905-1906. Political.

128. The items which are mainly responsible for the increase under Political are the payment of R36,18,000 on account of the subsidy of the Amir of Afghanistan referred to in paragraph 102, extra charges incurred on account of the visit of the Prince and Princess of Wales, the strengthening of frontier militia corps, increase of consular escorts in Persia, and the purchase of a steam launch for the Consul at Mohamerah.

1905-1906. State Railways—Working Expenses.

129. The increases in State Railways—Working Expenses and under Reduction of Debt have been explained in paragraphs 111 and 119.

1905-1906 Major Works—Working Expenses.

130. The increase in Working Expenses, Major Irrigation Works occurs chiefly in the Punjab, and is due to refunds of water-rates and outlay on some important works, and special repairs for which provision was not made in the Budget Estimate. A smaller expenditure under 49.—Irrigation, Capital Expenditure has also involved the debit to the former head of a larger share of the Establishment charges.

Section III.—The Budget Estimate of 1906-1907.

1906-1907. Statement of the Gross figures.

131. The following is a general comparison of the Budget Estimate of 1906-1907 with that of 1905-1906:—

	1905-1906.	1906-1907.	1906-1907, better than 1905-1906.	1906-1907, worse than 1905-1906.
	£	£	£	£
Total Revenue—Imperial, Provincial and Local . . .	83,433,000	86,495,100	3,062,100	...
Expenditure—				
Total outlay—Imperial, Provincial and Local . .	83,899,500	86,698,600	...	2,799,100
Adjustment of Provincial and Local Surplus or Deficit	—1,370,300	—1,077,600	...	292,700
Total net expenditure charged to Revenue . . .	82,529,200	85,621,000	...	3,091,800
Imperial Surplus . . .	903,800	874,100	...	29,700

1906-1907. Remissions of Taxation.

132. The above figures allow for the following remissions of local taxation mentioned in Part I of the Financial Statement:—

Repeal of the patwari cess in the United Provinces, the Punjab, the Frontier Province, Ajmer, the Central Provinces and the Sambalpur district of Bengal.

Abolition of the ryotwari village service cess in Madras, and of the village service cess in Coorg.

Abolition of the zamindari *dâk* cess in Bengal and Eastern Bengal.

1906-1907. Relief of District Boards in certain provinces from charges for District Post, etc.

133. The cost of these measures is R82,19,000 (£547,900). R5,15,000 (£34,300) have also been allotted for the purpose of relieving District Boards in the United Provinces, the Punjab,* Burma, the Central Provinces, Frontier Province, and Coorg of the contributions they have hitherto paid towards District Post charges. These charges being now taken over by the Government of India, the District Boards concerned will be able to allot a corresponding amount of revenue for purposes of local improvement. The District Boards in the United Provinces have likewise been relieved of some small charges, amounting in all to

* In the Punjab District Post charges were taken over as Imperial in 1905-1906; but a contribution of R1,41,000 formerly made by the District Boards for this purpose continued to be paid to the Local Government. This will now cease, the Local Government receiving a compensatory assignment from Imperial funds.

about R67,000, which they previously paid to the Local Government for school and establishment purposes.

1906-1907. Additional Assignments for Police Reform, European and technical education, and agricultural improvement.

134. Finally, another special assignment of 25 lakhs (£166,700), which will be placed at the disposal of the Provincial Governments, has been added to the 50 lakhs (£333,300) assigned last year for purposes of police reform*; 5 lakhs are to be assigned to the Local Governments for annual expenditure on European and technical education; and the grant of 20 lakhs for agricultural and veterinary development referred to in paragraph 126 of the last Financial Statement has been increased to 24 lakhs. Of the last mentioned sum, 21½ lakhs have been distributed to the provinces, while 2½ lakhs are reserved for expenditure classed as Imperial, such as that at the Agricultural Research Institute at Pusa and the provision of additional Civil Veterinary Officers.

1906-1907. General Results.

135. But for these measures of fiscal relief and administrative improvement, the surplus of the year would have stood at £1,687,500 or £813,400 above the figure actually arrived at, while the revenue would have been £547,900 higher. After making the above adjustments and remissions, the year is estimated to close with a surplus of £874,100 or £29,700 less than the surplus budgeted for in 1905-1906. As compared with that year, there is an increase of revenue of a little over £3 million (£3,062,100), but an increase of about £2¾ million (£2,799,100) in actual outlay. So far the net result is £263,000 better: the diminution in the surplus of the year as compared with that of its predecessor is consequent on the anticipation that £292,700 less of the actual outlay contemplated will be met out of Provincial and Local balances.

1906-1907. Important increases and decreases of Revenue and Expenditure.

136. The greater part of the estimated increase of revenue in 1906-1907 as compared with the Budget of the preceding year is due to Railways, which show a total increase of £2,298,200 under Receipts, counterbalanced, however, by an increase of £1,633,100 under Charges, thus affording a net additional gain of £665,100.

137. Other important variations are *increases* of £331,700 under Land Revenue including portion due to Irrigation, £140,000 under Salt, £163,400 under Stamps, £374,200 under Excise, £100,200 under Customs, £186,900 under Forest, £118,800 under Post Office, £96,400 under Mint, £148,500 under Major Irrigation Works—Direct Receipts, and £136,900 under Army Receipts; counterbalanced by *decreases* of £646,600 under Opium and £516,800 under Provincial Rates. These will all be referred to below.

Main heads of Receipt.

138. The most important heads of Receipt in the Indian Budget are the following:—

	£	R
Railways—		
Total gross receipts	26,154,600	39,23,19,000
Net current earnings of State Railways, deducting working expenses	12,897,900	19,34,69,000
Total net receipts deducting interest and all other charges debitable to Railways	2,229,300	3,34,40,000
Land Revenue proper	19,764,200	29,64,62,000
Excise	5,817,300	8,72,60,000
Opium	4,831,100	7,24,66,000
„ net	2,959,800	4,43,97,000
Customs	4,464,200	6,69,63,000
Salt	4,400,000	6,60,00,000
Stamps	3,970,700	5,95,60,000
Irrigation—		
Gross receipts	3,250,000	4,87,50,000
Net receipts	257,100	38,56,000
Provincial Rates	2,261,300	3,39,20,000
Forest	1,789,900	2,68,48,000
„ net	804,400	1,20,66,000
Post Office	1,727,100	2,59,06,000
„ „ net	126,200	18,93,000

1906-1907. Railways Gross and net earnings.

139. *Railways.*—As explained in paragraph 111, there has been a continued expansion of traffic in the current year on most of the railways except the North-

* Besides 2 lakhs further allotted to the Government of Eastern Bengal and Assam in connection with reorganization of its military police.

Western line. Next year agricultural conditions are expected to be more favourable, and provision has been made in the Budget Estimate for a further expansion of traffic, for a recovery of the ground temporarily lost by the North-Western Railway, and for opening of additional mileage. The Budget Estimate of gross Railway receipts, the bulk of which are derived from State Railways, has accordingly been placed at £2,298,200 (345 lakhs) and £1,496,400 (224½ lakhs) higher than the Budget and Revised Estimates, respectively, of the current year; and that of net current earnings of State Railways (receipts, less working expenses) at £1,227,900 (184 lakhs) and £827,000 (124 lakhs) more in each case. A part of the increase in the gross traffic receipts is, it should be explained, due to the fact that the Bombay, Baroda and Central India Railway having become a State Railway with effect from 1st January 1906, the Budget Estimate for next year includes the gross receipts of the Railway for a whole year, while the Estimates for the current year include gross receipts for three months and only net earnings for the nine months, during which it was a Guaranteed Railway.*

140. The following are the more important differences in regard to gross receipts, working expenses, and net earnings of State Railways as compared with the Revised Estimate of the current year:—

	Increase + Decrease —		
	Receipts.	Working Expenses.	Net Earnings.
Better than Revised—	R	R	R
Bengal-Nagpur Railway	+25,00,000	+7,00,000	+18,00,000
East Indian Railway .	+25,00,000	+6,50,000	+18,50,000
Burma Railways . .	+7,00,000	—78,000	+7,78,000
Rajputana-Malwa Railway . . .	+5,00,000	...	+5,00,000
Worse than Revised—			
North-Western Railway	+45,00,000	+51,50,000	—6,50,000

It will be observed that the increased receipts from the North-Western Railway will be more than counterbalanced by enhanced working expenses consequent on the necessity for renewal of permanent-way and rolling-stock.

Total results.

141. Taking the Railway Revenue Account as a whole, the Budget Estimate for next year compares as follows with the Budget and Revised Estimates of the current year:—

	In hundreds of pounds sterling.			In thousands of Rupees.		
	1905-1906.		1906-1907.	1905-1906.		1906-1907.
	Budget.	Revised.	Budget.	Budget.	Revised.	Budget.
	£	£	£	R	R	R
Gross Receipts, including net receipts of Guaranteed Railways, and repayments of advances of interest by Subsidised Companies . . .	23,856,4	24,658,2	26,154,6	35,78,46	36,98,73	39,23,19
Working Expenses	11,236,9	11,630,3	12,784,0	16,85,54	17,44,54	19,17,60
Interest, Annuities, Surplus profits payable to Companies, etc. . .	10,917,1	10,907,6	11,018,6	16,37,56	16,36,14	16,52,79
Miscellaneous Charges . . .	138,2	94,8	122,7	20,73	14,21	18,40
Net Receipts	1,564,2	2,025,5	2,229,3	2,34,63	3,03,84	3,34,40

The net profit accruing to Government from railways is thus expected to amount to £2,229,300 next year, being in excess of the Revised Estimate of the current year by £203,800 and £665,100 better than the current year's Budget.

* Only the *net* earnings of Guaranteed Railways appear in the India Accounts.

142. *Land Revenue*, including the portion due to Irrigation, is placed at £331,700 (nearly 50 lakhs) better than the Budget for 1905-1906 and £775,600 (116 lakhs) better than in the Revised Estimate of that year, which has fallen materially short of the Budget in Madras, Bombay, the United Provinces, and the Punjab. The increase as compared with the 1905-1906 Budget occurs mainly in the United Provinces, where large remissions had to be given owing to the frosts of last year, and in Burma, and is counterbalanced by a decrease of nearly 12 lakhs in Madras, where the figure taken in 1905-1906 has proved an over-estimate. *1906-1907. Land Revenue.*

143. *Excise* is taken at £374,200 (56 lakhs) better than in the Budget of 1905-1906, the Revised Estimate of which allows for an increase of £210,400. The main increases as compared with the current year's Budget are, as in the Revised Estimate, in Bombay, Madras, Bengal and the Central Provinces—*vide* paragraph 106. There is also an increase of 4½ lakhs in the Punjab due to the replacement of illicit by licit consumption. In the United Provinces there is a decrease (5 lakhs), the result of unfavourable seasons in some districts. *1906-1907. Excise.*

144. *Opium* is a notoriously difficult head of receipt to estimate for, since its main factor, the sale-proceeds of Bengal opium auctioned in Calcutta for export, is determined by circumstances in China of which we have little knowledge, and by the speculation of the market, and the prices obtained at the monthly auctions are subject to violent fluctuations. In 1904-1905 the average sale-price obtained was R1,587 per chest, and it was therefore thought safe to take R1,400 as the estimated price for 1905-1906. This figure has been slightly exceeded, the average for the whole year having been R1,434 per chest, but in the last months there was a heavy drop, and the March sales, which generally give a result better than that obtained as the average for the next 12 months, only produced a chest price of R1,258. This being so, it is not safe to estimate for more than R1,125 per chest for 1906-1907. The fall of revenue thus brought about is slightly counterbalanced by the fact that the number of chests sold per month has been raised, owing to accumulation of stocks, from 4,000 to 4,400 with effect from January last, so that in 1906-1907 there will be a sale of 52,800 chests against 49,200 in 1905-1906. *1906-1907. Opium.*

The export duty on Malwa opium is also an uncertain factor, and a considerable drop in exports during the current year warrants the expectation that the receipts under this head will yet be less by 21 lakhs than the amount taken in the last Budget. In all, therefore, there is a *decrease* of £646,600 (97 lakhs) under Opium as compared with the current year's Budget, the only material decrease of revenue anticipated save that under Provincial Rates.

The expenditure under Opium, on the other hand, shows an increase of £33,900, the amount provided in the current year's Budget having been shown by experience to be inadequate for present expenses of cultivation, and taking this into account the net falling-off under Opium receipts is thus £680,500 (102 lakhs).

145. The Revised estimate of *Customs* is placed at £39,100 less than in the current year's Budget, while in the Budget for 1906-1907 it is estimated that this decrease will be made up and a further increase of £100,200 obtained. Increase as compared with the Budget of 1905-1906 is expected mainly under Cotton manufactures and Spirits, in the latter case owing to the recent enhancement of the duty on imported spirit from R6 to R7 per proof gallon, with proportionate increases for perfumed spirits and liqueurs. Decreases of 11 and 14 lakhs are allowed for under petroleum and silver with reference to the results of the Revised Estimate (paragraph 114). *1906-1907. Customs.*

146. The increases budgeted for under *Salt* and *Stamps* amount to £140,000 and £163,400, respectively. In both instances they are justified by excess of the Revised Estimate over the Budget forecast for the current year, and by the increasing consumption of salt consequent on the late reductions of duty. The increase under Stamps is spread over most of the provinces, the only noticeable decrease being in the Punjab which shows a falling-off, attributed, as stated in paragraph 105, to the effect of the Alienation of Land Act and the Punjab Loans Limitation Act. *1906-1907. Salt. Stamps.*

147. Under *Irrigation* there is an increase of revenue of £148,500 in direct receipts from Major Irrigation Works, and that portion of the land revenue which is due to Irrigation shows an expansion of £36,200, while Minor *1906-1907. Irrigation Receipts.*

Irrigation receipts are estimated to be £10,000 better than in the current year's Budget. The increase in direct Major Irrigation receipts is largest in the United Provinces and the Punjab, where, as observed in paragraph 115, the Revised Estimate shows a falling-off, but where circumstances are favourable for increased irrigation in the coming year.

Irrigation Expenditure.

148. On the expenditure side, however, there is an additional outlay of £99,500. Increased capital expenditure on Major Irrigation Works adds £30,900 to the Interest charges thereon, while the working expenses show an increase of £47,000 which occurs mainly in the Punjab and Madras. The outlay on Minor Irrigation Works is raised by £21,600, the largest increase being in Bombay (nearly 3 lakhs).

1906-1907. Net results under Major Irrigation works.

149. Comparing the total current outlay under Major Irrigation Works with the revenue produced thereby, including the portion of land revenue due to Irrigation, the results are as follows:—

	Budget of 1905-1906.		Budget of 1906-1907.	
	£	R	£	R
Direct receipts . . .	1,972,300	2,95,84,000	2,120,800	3,18,12,000
Portion of land revenue due to Irrigation . . .	915,900	1,37,38,000	952,100	1,42,82,000
TOTAL .	2,888,200	4,33,22,000	3,072,900	4,60,94,000
Charges, including interest .	1,902,400	2,85,36,000	1,980,300	2,97,05,000
Net receipts .	985,800	1,47,86,000	1,092,600	1,63,89,000

showing an estimated betterment of nearly £107,000 in the coming year.

1906-1907. Provincial Rates.

150. *Provincial Rates* (£2,261,300) show a *decrease* of £516,800 owing to the remission of cesses referred to in paragraph 132, and, in Bombay, to the transfer of the receipts hitherto credited as village service cess in Sind to the head Land Revenue.

1906-1907. Forest.

151. *Forest* revenue (£1,789,900) shows an increase of £186,900, or allowing for increased expenditure a net enhancement of £127,900. £113,300 of the net increase occurs in Burma, and is justified by the excess of the Revised Estimate over the Budget forecast for the current year.

1906-1907. Post Office.

152. *Post Office* receipts (£1,727,100) show an increase of £118,800, but the expenditure is increased by nearly half this amount (£57,400).

1906-1907. Army receipts.

153. There is an increase of £136,900 under Army receipts (£1,064,500) which is due to the causes already referred to in paragraph 112. The receipts anticipated are somewhat less (by £13,400) than in the Revised Estimate.

1906-1907. Telegraph.

154. Only two other Revenue heads need special mention. Under *Telegraph* (£938,100) there is an increase of £29,000, which is more than swallowed up by increased expenditure to the amount of £120,600, mainly on construction and maintenance, and including a payment of £14,000 for guarantee to the Telegraph Companies concerned on loss of revenue consequent on the cheapening of foreign telegrams.

1906-1907. Mint.

155. Under *Mint* (£201,900) an increase of £96,400 has been allowed for as compared with the Budget of the current year, but a decrease of £103,400 as compared with the Revised Estimate. The experience of the last few months warrants the expectation that coinage operations, on which, as stated in paragraph 110, a seigniorage of 2 per cent is credited to "Mint," will be larger than was allowed for in framing the last Budget. A concomitant but smaller increase of expenditure (£16,000) is also provided for.

1906-1907. Expenditure: Main heads of increase. Railways.

156. The greater part of the increase of £2,799,100 under total Expenditure shown in the table in paragraph 131 falls under the head Railways, which shows a total advance in charges of £1,633,100 (R2,44,96,000) as compared with the Budget of 1905-1906. This is due in the main to increased working expenses necessitated by the expansion of traffic, *e.g.* renewals of permanent way and rolling stock, and outlay on new extensions, and to growth of interest charges consequent on continued capital outlay. As observed in paragraph 136, this increase is more than covered by enhanced receipts, the railway transactions credited and debited to Revenue showing a net surplus which is £665,100 more than that provided in the current year's Budget.

157. Other noticeable increases in expenditure occur under— *Other Heads.*

	£	R
(1) Land Revenue	95,000	14,25,000

Due to necessary increase of revenue establishments, and to reorganization of village establishments in Madras. The Central Provinces show a decrease of nearly 2 lakhs, but this is only nominal, as the constitution of a separate Judicial Service there will necessitate the transfer of a considerable amount of expenditure from this head to Law and Justice. Taking the two heads together, there is an increase of nearly 3 lakhs in the province which would have been greater but for a reduction in the number of districts in Berar.

	£	R
(2) Stamps	83,000	12,45,000

This is due to the cost of all stamps being now included under this head, whereas formerly Postal and Telegraph stamps were charged to those heads of account.

	£	R
(3) Forest	59,000	8,85,000

This, as above remarked, is the concomitant of a much larger increase in receipts.

	£	R
(4) General Administration	54,400	8,16,000

This occurs mainly in Eastern Bengal and Assam, and is due to expenditure consequent on the creation of the new province.

	£	R
(5) Courts of Law	97,000	14,55,000

This occurs mainly in the Central Provinces as explained above, and in Burma, where also a separate Judicial service, such as already exists in other provinces, is being evolved.

	£	R
(6) Police	206,900	31,04,000

This is due to the progress of Police reforms, facilitated by the fresh assignments to the Local Governments referred to in paragraph 134.

	£	R
(7) Education	73,700	11,06,000

This is spread over most provinces, and represents in the main additional expenditure on schools.

	£	R
(8) Political	283,700	42,56,000

As indicated in paragraph 102, no provision was made in the Budget for the current year for payments to the Amir of Afghanistan, as the negotiations then on foot with His Highness had not been concluded. The coming year's Budget provides for the normal annual subsidy of 18½ lakhs *plus* about 24 lakhs in part payment of arrears hitherto undrawn.

	£	R
(9) Scientific and other Minor Departments.	63,200	9,48,000

Due mainly to the development of agricultural and veterinary improvement.

	£	R
(10) Irrigation	99,500	14,92,000

Explained in paragraph 148.

(11) Civil Works	153,000	22,95,000

Explained in paragraph 168.

(12) Famine Relief	327,400	49,11,000

Explained in paragraph 172.

1906-1907. Decrease under Military charges.

158. Under Military charges there is a net *decrease* of expenditure of £391,000 made up as follows :—

	£	R
Army	−435,600	−65,34,000
Military Works	+20,300	+3,04,000
Marine (Military portion)	+46,100	+6,90,000
Special Defences	−21,700	−3,25,000
TOTAL .	−390,900	−58,65,000

If we further take into account the increase of £130,200 under receipts, shown in the table in paragraph 162, the decrease of net expenditure is increased to £521,100. Further information as to Military charges is given in paragraphs 162—164.

1906-1907. Main objects of Expenditure.

159. The main heads of Expenditure provided for in the Indian Budget are as follows :—

	£	R
Railways—Revenue Account . . .	23,925,300	35,88,79,000
Military Services	21,841,600	32,76,25,000
Salaries and expenses of Civil Departments (General Administration, Law and Justice, Police, Education, Ecclesiastical, Medical, Political, Scientific, etc., Departments, and Marine, deducting the portion appertaining to Military Services)	13,689,300	20,53,40,000
Charges connected with collection of revenue (Land Revenue, Opium, Salt,* Stamps, Excise, Provincial Rates, Customs, Assessed Taxes, Forest, and Registration: also Refunds and Drawbacks, and Assignments and Compensations)	9,057,200	13,58,58,000
Civil Works	5,689,900	8,53,49,000
Miscellaneous Civil charges (Pensions, Absentee Allowances, Stationery and Printing, and Miscellaneous) . .	4,323,500	6,48,52,000
Irrigation	2,992,900	4,48,94,000
Post and Telegraph	2,755,900	4,13,38,000
Interest	1,278,800	1,91,82,000

1906-1907. Railways.

160. Railway expenditure, the growth under which is, as has been shown, more than counterbalanced by enhanced receipts, falls under the following heads :—

			Increase over the current year's Budget.	
	£	R	£	R
Working Expenses of State Railways .	12,784,000	19,17,60,000	+1,547,100	+2,32,06,000
Interest and Annuity charges . .	10,431,200	15,64,68,000	+727,400	+1,09,11,000
Payment to Guaranteed and Subsidised Companies . .	664,100	99,61,000	−625,200	−93,78,000
Miscellaneous . .	46,000	6,90,000	−16,200	−2,43,000
TOTAL .	23,925,300	35,88,79,000	1,633,100	2,44,96,000

161. The increase under Working Expenses and under Interest is a necessary corollary to the larger earning capacity of State Railways and to the increased capital outlay on further Railway development. The decreases are mainly due to the transfer of the Bombay, Baroda and Central India Railway from "Guaranteed" to "State."

* Including cost of production.

162. The total Military expenditure budgeted for in 1905-1906 and in 1906-1907 compares as follows:— *1906-1907. Military Charges.*

	1905-1906, Budget.		1906-1907, Budget.	
	£	R	£	R
Army . . .	20,282,300	30,42,35,000	19,846,700	29,77,01,000
Military Works .	1,149,100	1,72,36,000	1,169,400	1,75,41,000
Marine* . .	547,900	82,18,000	594,000	89,10,000
Special Defences .	253,200	37,98,000	231,500	34,73,000
TOTAL .	22,232,500	33,34,87,000	21,841,600	32,76,25,000
Deduct—Receipts Army, Military Works and Marine.	1,124,600	1,68,69,000	1,254,800	1,88,22,000
Total Net Expenditure . .	21,107,900	31,66,18,000	20,586,800	30,88,03,000

163. In the Budget Estimate of 1905-1906, 490 lakhs were allotted for special charges, *viz.*, Reorganization, and other special measures for the improvement of the Army, re-armament, special defences, and a new ship for the Royal Indian Marine, leaving the ordinary expenditure at nearly 28,45 lakhs. The Budget for 1906-1907 allows 415 lakhs for Reorganization and other special measures and 28,61 lakhs for ordinary expenditure, making a total of £21,841,600 (32,76 lakhs). Against this there is £1,254,800 in the shape of receipts, so that the net military outlay is £20,586,800 as against £21,107,900 in 1905-1906. *Ordinary and Extraordinary Expenditure.*

164. Ordinary Military expenditure shows an increase of about 16 lakhs, of which 14 lakhs are under Army; but this amount represents outlay on Indian regiments serving in the Colonies, the charges for which are refunded by His Majesty's Government, thus accounting largely for the increase under Military receipts. The net actual ordinary expenditure under Army is thus the same as in the current year's budget. A decrease of 16 lakhs on stores and payments in England is counterbalanced by increase of a like amount in India, mainly owing to rise in the price of food ($8\frac{1}{2}$ lakhs), unadjusted expenditure on account of the Rawalpindi manœuvres (1 lakh) and dairy farm charges ($5\frac{1}{2}$ lakhs). This latter amount, however, will, it is hoped, be covered by corresponding receipts. *Ordinary Expenditure under "Army."*

165. Ordinary expenditure under Marine shows an increase of about 2 lakhs due largely to higher payments under wages. Here again the increase is likely to be covered or partially covered by receipts for work done for outside Departments. *Ordinary expenditure under Marine.*

166. Under *Salaries and Expenses of Civil Departments* the most important heads of account are Police (£3,761,700), Courts of Law (£2,508,200), Education (£1,912,800), General Administration (£1,555,100), Medical (£1,118,100), Political (£953,800), Scientific and Minor Departments (£803,000); and the Budget shows an aggregate increase of £903,000 over the estimate of the current year. This is spread over all the constituent heads except Ecclesiastical, which shows a small decrease. The principal increases have already been explained in paragraph 157. *1906-1907. Salaries and Expenses of Civil Departments.*

167. Under *Charges connected with collection of Revenue, etc.* the principal heads are Land Revenue (£3,473,000), Opium (£1,871,300), Assignments and Compensations (£1,184,700), and Forest (£985,500), and there is an aggregate increase of £300,400. The principal variations have already been noticed in paragraph 157. *1906-1907. Charges connected with collection of Revenue.*

168. The expenditure under *Civil Works* naturally tends to expand, especially with reference to increased building provision consequent on Police reform and the development of primary education, and to the more favourable financial situation of most of the Local Governments. This was shown with marked effect *1906-1907. Civil Works.*

* Excluding expenditure of Local Governments on river navigation.

in the current year, the Budget provision for which was £5,536,900 against £4,778,295 actually spent in 1904-1905. The Revised estimate is, however, reduced to £5,358,400; while in the coming year's Budget the amount provided is £5,689,900. This allows for increased expenditure in Eastern Bengal and Assam consequent on the creation of the new province.

1906-1907. Miscellaneous Civil Charges.

169. Under *Miscellaneous Civil Charges* the most important element is Civil superannuation allowances and pensions (£2,988,200) which shows an increase of £46,600.

1906-1907. Irrigation, and Post and Telegraph.

170. The expenditure under *Irrigation, Post* and *Telegraph* has already been noticed in connection with the receipts under these heads.

1906-1907. Interest.

171. Of the total amount payable as *Interest* on debt (£7,824,800), the greater part is charged off against Railways and Irrigation where, as above shown, it proves a profitable investment. The balance, which relates to the ordinary non-productive debt, is gradually diminishing with the transfer of debt of this description to the Railway and Irrigation heads against capital outlay incurred from surplus current revenues. It amounts to £801,700 in the coming year's Budget against £895,800 in that of 1905-1906.

Interest on other obligations (£477,100), which are mainly Post Office Savings Bank deposits, shows a slight increase of £8,000. Including these, the total Interest charges debited as such amount to £1,278,800; but they are largely counterbalanced by a corresponding receipt item of £853,000, which represents interest on the invested portion of the Currency balances, on temporary investment from current balances held by the Secretary of State, and on loans to local bodies, cultivators, etc. The provision under the receipt head shows, it may be observed, an increase of £47,600 over the current year's estimate, which is due partly to the continued grant of new loans to local bodies, and partly to the anticipation of larger temporary investments out of the Secretary of State's cash balances and to the provision for a full year's interest on the additional currency investment of £1,333,000 (2 crores of rupees) made in the current year.

1906-1907. Famine Insurance Grant.

172. Finally, it has to be observed that though the total expenditure provided for against the *Famine Insurance Grant* in 1906-1907 is the same as in the current year, *viz.*, the normal figure of £1,000,000 (150 lakhs), the distribution of expenditure is very different as will be seen from the following statement:—

	1905-1906, Budget.		1906-1907, Budget.	
	£	R	£	R
Famine Relief	211,700	31,76,000	539,100	80,86,000
Protective Irrigation Works and Railways	415,100	62,26,000	447,700	67,15,000
Reduction or Avoidance of Debt	373,200	55,98,000	13,200	1,99,000
	1,000,000	1,50,00,000	1,000,000	1,50,00,000

In 1905-1906 famine expenditure was budgeted for to the extent of 15 lakhs in Madras and nearly 17 lakhs in Bombay, while the Revised Estimate shows a total of 20½ lakhs, to be spent mainly in Ajmer-Merwara, Bombay and the United Provinces. For the coming year the agricultural situation in parts of the Bombay Presidency and the United Provinces is sufficiently unfavourable to justify an anticipated expenditure of 42 and 20 lakhs, respectively, under Famine relief, while there is also provision for 13½ lakhs in Ajmer-Merwara and 5½ lakhs in parts of Madras and the Punjab.

There is also some increase of expenditure under Protective Irrigation Works, chiefly in Madras and the Central Provinces, counterbalanced by a decrease of 4¼ lakhs under Protective Railways, and there is thus only a small balance to be charged under Reduction of debt.

Section IV.—Statements comparing the estimates under the more important heads of Revenue and Expenditure with the actuals of past years.

LAND REVENUE.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
REVENUE (including that due to Irrigation)—						
India General	12,37,032	14,72,513	15,31,372	14,51,000	13,05,000	14,00,000
Central Provinces	79,11,373	83,86,263	87,29,557	88,00,000	88,80,000	1,74,88,000 (Central Provinces and Berar)
Berar	70,08,389	78,30,166	83,06,277	83,28,000	86,00,000	
Burma	3,33,74,368	3,52,43,662	3,70,94,697	3,93,75,000	3,90,00,000	4,13,00,000
Assam	64,58,053	54,43,025	63,37,256	66,27,000	66,18,000	1,93,62,000 (Assam and Eastern Bengal)
Eastern Bengal	4,11,49,522 (Eastern Bengal and Bengal)	4,10,03,080 (Eastern Bengal and Bengal)	4,11,45,565 (Eastern Bengal and Bengal)	1,26,67,000	1,23,69,000	
Bengal				2,92,36,000	2,93,00,000	2,93,61,000
United Provinces of Agra and Oudh	6,41,12,450	6,46,71,000	6,46,18,427	6,06,38,000	5,98,93,000	6,35,54,000
Punjab	2,30,31,032	2,51,51,468	2,63,91,590	2,55,00,000	2,42,50,000	2,61,97,000
N.-W. Frontier Province	17,18,531	18,29,849	19,80,446	19,32,000	19,50,000	20,31,000
Madras	6,13,34,153	6,06,29,257	5,82,47,651	6,33,22,000	6,13,64,000	6,21,31,000
Bombay	4,14,33,666	4,94,12,623	4,33,25,859	4,78,93,000	4,55,82,000	4,79,20,000
TOTAL R	28,87,68,569	30,10,72,906	29,77,08,697	30,57,69,000	29,91,11,000	31,07,44,000
Shown under XXIX.—Irrigation . R	1,22,15,889	1,25,57,090	1,33,98,743	1,37,38,000	1,36,80,000	1,42,82,000
Shown under I.—Land Revenue R	27,65,52,680	28,85,15,816	28,43,09,954	29,20,31,000	28,54,31,000	29,64,62,000
Equivalent in Sterling	19,251,238	20,071,527	19,847,247	20,384,600	19,940,700	20,716,300
Shown under XXIX.—Irrigation . £	814,393	837,139	893,250	915,900	912,000	952,100
Shown under I.—Land Revenue £	18,436,845	19,234,388	18,953,997	19,468,700	19,028,700	19,764,200
EXPENDITURE—						
India—						
District Administration	2,02,44,519	2,08,17,850	2,17,31,809	2,25,25,000	2,22,52,000	2,27,26,000
Other Charges	2,33,95,466	2,49,09,285	2,63,10,478	2,81,38,000	2,75,37,000	2,93,49,000
TOTAL INDIA R	4,36,39,985	4,57,27,135	4,80,42,287	5,06,63,000	4,97,89,000	5,20,75,000
Equivalent in Sterling	2,909,332	3,048,476	3,202,819	3,377,500	3,319,300	3,471,700
England—						
Other Charges £	148	408	875	500	1,900	1,300
TOTAL EXPENDITURE £	2,909,480	3,048,884	3,203,694	3,378,000	3,321,200	3,473,000

173. The estimates have been explained already in paragraphs 113, 117, 142 and 157. The revenue in the current year is expected to fall short of

the Budget Estimate in Ajmer, Burma, Eastern Bengal, United Provinces, Punjab, Madras and Bombay, owing generally to unfavourable agricultural conditions and in some cases to over-estimating. The Budget Estimate for next year provides for an increase in all provinces, due partly to the expectation of better agricultural conditions, and partly to revision of settlements, and extension of cultivation by development of irrigation and otherwise.

OPIUM.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906.		1906-1907, Budget.
				Budget.	Revised.	
INDIA.						
Revenue—						
Bengal—Sale of Opium	5,49,39,005	7,01,75,570	7,61,93,120	6,72,00,000	7,05,54,000	5,94,00,000
Bombay—Pass Fees	99,15,500	1,30,70,750	1,12,36,875	1,20,00,000	88,60,000	99,00,000
Excise Opium and other revenue	26,22,071	27,94,355	28,92,496	29,65,000	29,43,000	31,66,000
TOTAL R	6,74,76,576	8,60,40,675	9,03,22,491	8,21,65,000	8,23,57,000	7,24,66,000
Equivalent in Sterling	4,498,438	5,736,045	6,021,499	5,477,700	5,490,500	4,831,100
Expenditure—						
Payments to Cultivators, including purchase of opium	2,22,84,345	3,07,70,477	2,69,25,333	2,48,31,000	2,58,11,000	2,53,61,000
Other Charges	23,76,208	25,61,683	25,46,301	27,07,000	26,08,000	26,83,000
TOTAL INDIA R	2,46,60,553	3,33,32,160	2,94,71,634	2,75,38,000	2,84,19,000	2,80,44,000
Equivalent in Sterling	1,641,037	2,222,144	1,964,775	1,835,900	1,894,600	1,869,600
ENGLAND.						
Other Charges £	4,446	3,600	2,310	1,500	1,800	1,700
TOTAL £	1,648,483	2,225,744	1,967,085	1,837,400	1,896,400	1,871,300
Statistics—						
Bengal—						
Chests sold	48,000	48,000	48,000	48,000	49,200	52,800
Average Price	R1,144	R1,462	R1,587	R1,400	R1,434	R1,125
Chests produced	44,724	64,738	50,000	...	55,501	...
Chests in Balance, March 31	51,025	67,758	69,758	...	76,059	...
Reserve, December 31	18,300	15,024	31,762	33,762	33,762	40,063
Bombay—						
Chests passed for export	19,831	26,141½	18,821½	20,000	14,750	16,500
Rate of duty	R500	R500	R500 & 600	R600	R600	R600

174. The Estimates have been explained in paragraph 144. The quantity of Bengal opium sold monthly has been raised from 4,000 to 4,400 chests with effect from January last. The total sales for next year have been taken, accordingly, at 52,800 chests against 49,200 chests sold in the current year, but owing to the large drop in the price obtained at the sale this month, it has not been considered safe to estimate for a higher price than R1,125 per chest, though the average price obtained in the current year has been R1,434 per chest. The exports of Malwa opium are expected to amount to 14,750 chests in the current year against 20,000 chests assumed in the Budget Estimate. Those for next year have been taken at 16,500 chests.

SALT.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
REVENUE.						
Northern India (a)	1,97,31,548	1,72,13,079	1,69,35,310	1,36,25,000	1,41,20,000	1,45,00,000
Burma (b)	18,30,199	15,48,365	16,38,131	16,75,000	17,40,000	18,00,000
Eastern Bengal (b) Bengal (b)	2,67,94,565	2,18,01,075	2,23,61,605	15,66,000 1,58,34,000	18,40,000 1,52,00,000	19,50,000 1,55,00,000
Madras (a)	2,03,16,107	1,95,35,805	1,95,38,005	1,55,00,000	1,59,00,000	1,55,00,000
Bombay (a)	2,40,93,650	1,86,58,649	1,98,48,469	1,57,00,000	1,62,50,000	1,67,50,000
TOTAL R	9,27,66,069	7,87,56,973	8,03,21,520	6,39,00,000	6,50,50,000	6,60,00,000
Equivalent in Sterling	6,184,405	5,250,405	5,354,768	4,260,000	4,336,700	4,400,000
CHARGES.						
India R	51,86,238	49,35,853	51,62,759	55,98,000	55,45,000	55,84,000
Equivalent in Sterling	345,749	329,057	344,184	373,200	369,700	372,300
England £	142	2,134	918	100	300	200
TOTAL £	345,891	331,191	345,102	373,300	370,000	372,500
Total consumption	3,68,77,000	3,75,92,000	3,93,78,000	...	4,09,78,000	...

(a) Chiefly excise on local manufacture. | (b) Chiefly duty on imported salt.

175. As explained in paragraphs 104 and 146, the successive reductions of duty made in March 1903 and March 1905 have led to a satisfactory growth of consumption. The Budget Estimate for next year assumes a further development of consumption to the extent of 12 lakhs of maunds. The largest increase has occurred in salt manufactured in Northern India and Bombay, while there is a slight drop in the importation of Liverpool and German salt into Bengal.

STAMPS.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
REVENUE.						
Court Fees and Plain Paper	3,58,89,411	3,67,25,008	3,82,35,186	3,90,69,000	3,89,95,000	3,96,61,000
Commercial and other Stamps	1,51,99,912	1,59,38,860	1,70,81,280	1,74,73,000	1,82,69,000	1,91,28,000
Other Revenue	10,16,344	10,39,831	7,58,970	5,67,000	7,52,000	7,71,000
TOTAL R	5,21,05,667	5,37,03,699	5,60,75,436	5,71,09,000	5,80,16,000	5,95,60,000
Equivalent in Sterling	3,473,711	3,580,247	3,738,362	3,807,300	3,867,700	3,970,700
CHARGES.						
India R	11,61,149	12,02,373	12,34,918	12,69,000	12,67,000	12,55,000
Equivalent in Sterling	77,410	80,158	82,328	84,600	84,500	83,700
England (Stores) £	31,898	42,221	38,763	40,100	40,100	124,000
TOTAL £	109,308	122,379	121,091	124,700	124,600	207,700

176. 'The revenue has continued to develope in every province except the Punjab, where there has been a falling off owing to the introduction of the Land Alienation Act and the Punjab Loans Limitation Act having led to a reduction of transfers and mortgages and suits for recovery of loans. The Budget Estimate provides for a further improvement upon the current year's Revised in all other provinces.

The increase in the charges in England is explained in paragraph 157.

EXCISE.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
REVENUE.						
Purma . . .	57,64,960	74,64,332	72,81,670	86,00,000	84,00,000	88,20,000
Assam . . .	29,20,074	30,24,404	30,54,075	31,40,000	32,19,000	} 63,25,000
Eastern Bengal .	} 1,57,87,914	1,62,95,944	1,67,90,284	{ 28,51,000	29,65,000	}
Bengal . . .				{ 1,44,99,000	1,52,50,000	157, 00,000
United Provinces of Agra and Oudh .	83,23,741	94,58,526	1,02,25,122	1,05,00,000	97,50,000	1,00,00,000
Madras . . .	1,56,16,618	1,77,02,209	1,87,53,820	1,83,00,000	1,90,50,000	1,93,00,000
Bombay . . .	1,08,49,937	1,19,99,390	1,39,63,271	1,31,00,000	1,41,00,000	1,44,50,000
Other Provinces . .	71,36,385	87,56,641	1,02,33,126	1,06,57,000	1,20,68,000	1,26,65,000
TOTAL R	6,63,99,629	7,47,01,446	8,03,01,368	8,16,47,000	8,48,02,000	8,72,60,000
Equivalent in Sterling .	4,426,642	4,980,096	5,353,424	5,443,100	5,653,500	5,817,300
CHARGES.						
India . . R	28,37,618	32,08,429	36,22,103	40,27,000	38,76,000	43,71,000
Equivalent in Sterling .	189,175	213,895	241,473	268,500	258,400	291,400
England . . £	9	33	841	100	100	100
TOTAL £	189,184	213,928	242,314	268,600	258,500	291,500

177. The figures have been explained in paragraphs 106 and 143. The revenue continues to grow everywhere except in the United Provinces, where it has been seriously affected by unfavourable agricultural conditions.

178. The Budget Estimate for next year provides for an increase in the charges consequent on the reorganization of establishments in the Central Provinces and Burma.

PROVINCIAL RATES.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
REVENUE.						
District Local Funds .	2,44,71,407	2,55,68,247	2,53,10,413	2,65,63,000	2,59,68,000	2,42,74,000
Appropriation from above for rural police	...	...	...	...	...	22,24,000
Provincial Cesses .	69,19,660	70,66,975	72,29,658	51,50,000	57,09,000	51,90,000
Village Service and Patwaris . . .	81,47,838	79,81,295	80,66,376	81,20,000	81,40,000	8,05,000
Other Cesses . .	16,71,949	17,63,711	17,60,772	18,38,000	18,02,000	14,27,000
TOTAL R	4,12,10,854	4,23,80,228	4,23,67,219	4,16,71,000	4,16,19,000	3,39,20,000
Equivalent in Sterling .	2,747,390	2,825,349	2,824,481	2,778,100	2,774,600	2,261,300
CHARGES . . R	6,28,226	5,88,173	5,49,613	5,86,000	5,74,000	6,02,000
Equivalent in Sterling .	41,882	39,212	36,641	39,100	38,300	40,100

179. The remission of the cesses referred to in paragraph 132 decreases the receipts of next year by R78,65,000 under "Village Service and Patwaris" and R3,54,000 under Other Cesses (Zemindari Dâk cess). The former figure, however, allows for about 2 lakhs of payments by tenants in the Central Provinces which were not formerly passed through the Government accounts, and for an enhancement of the ryotwari village service cess in Madras which would have been made under ordinary circumstances. On the other hand the receipts are diminished, without reduction of taxation, by the transfer from this head to Land Revenue of the proceeds of the so-called Village Service cess in Sind referred to in paragraph 150. The eight lakhs still shown as derivable next year from "Village Service and Patwaris" represents the proceeds of the Proprietary Village Service cess in Madras referred to in paragraph 42 of Part I, and of a Jaglia (village police) cess in Berar which is shown under this head and produces about 3 lakhs.

180. The entry in the second head of the table represents a payment for cost of rural police which was formerly made direct from the Local Rates fund in the United Provinces. That fund having now been abolished, the adjustment has to be made by appropriation from District Local Funds to Provincial.

181. The increase under Provincial Cesses in the Revised Estimate is due to the Punjab Government not having been able to take the steps necessary for the remission of the "Famine" portion of its general cess during the current year. This will be carried out with effect from 1st April 1906.

CUSTOMS.

SEA CUSTOMS.	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
IMPORTS.						
Special Import Duties.						
Arms, Ammunition, and Military Stores	3,57,148	3,49,248	4,16,977	4,00,000	4,05,000	4,00,000
Liquors—						
Ale, Beer, Porter, Cider and other fermented Liquors	2,39,294	2,54,022	2,88,410	2,90,000	3,05,000	3,10,000
Spirits and Liqueurs	69,63,189	75,16,341	70,58,678	77,50,000	87,00,000	90,00,000
Wines	3,91,230	3,80,174	3,73,964	3,80,000	4,00,000	4,00,000
Opium	3,840	2,990	1,567	3,000	3,000	3,000
Petroleum	53,76,744	43,99,535	45,88,496	47,50,000	36,50,000	36,50,000
Sugar (countervailing duties, 1899)	17,04,465	2,31,997	8,614	15,000	...	...
Do. (do., 1902)	3,32,703	20,573	12,850	...	...	...
General Import Duties.						
Articles of Food and Drink (excluding Sugar)	14,57,463	15,45,568	18,16,188	17,50,000	19,20,000	20,50,000
Sugar (ordinary duties)	25,12,899	29,27,323	32,49,459	34,50,000	36,80,000	39,50,000
Chemicals, Drugs, Medicines and Narcotics and Dyeing and Tanning Materials	12,07,077	13,83,834	13,90,125	14,00,000	14,50,000	15,00,000
Cotton Manufactures	96,15,217	98,83,003	1,21,69,967	1,16,77,000	1,33,00,000	1,35,00,000
Metals and Manufactures of :—						
Silver, Bullion and Coin	39,40,632	40,27,301	41,11,942	44,00,000	28,00,000	30,00,000
Other Metals and Manufactures of Metals	30,62,040	34,18,323	34,63,265	38,50,000	31,00,000	33,00,000
Oils (excluding Petroleum)	1,41,712	92,941	96,220	1,00,000	1,25,000	1,25,000
Manufactured Articles	61,37,209	70,81,173	81,59,549	86,50,000	82,25,000	85,00,000
Raw Materials and Unmanufactured Articles	8,27,951	9,17,898	16,28,998	10,25,000	12,15,000	13,25,000
TOTAL IMPORTS	4,42,70,813	4,44,32,844	4,88,37,270	4,98,90,000	4,92,78,000	5,10,13,000
EXCISE DUTY ON COTTON GOODS	18,66,213	20,77,449	23,81,825	25,00,000	27,55,000	30,00,000
EXPORT DUTIES—						
Rice	1,26,55,716	1,20,31,375	1,31,85,757	1,20,00,000	1,19,00,000	1,20,00,000
LAND CUSTOMS AND MISCELLANEOUS	8,71,796	9,52,802	10,21,710	10,70,000	9,40,000	9,50,000
GRAND TOTAL R	5,96,64,538	5,94,94,470	6,54,26,562	6,54,60,000	6,48,73,000	6,69,63,000
Equivalent in Sterling	3,977,636	3,966,298	4,361,771	4,364,000	4,324,900	4,464,200
Charges R	24,17,843	25,20,550	26,83,465	28,31,000	27,37,000	28,70,000
Equivalent in Sterling	161,190	168,037	178,898	188,700	182,400	191,300
England £	145	128	348	200	300	200
TOTAL £	161,335	168,165	179,246	188,900	182,700	191,500

182. The principal features of the current year are (1) the great and continued growth of the imports of cotton manufactures and of the corresponding receipts from the excise duty on cotton goods manufactured in this country; (2) a decline in the imports on private account of silver consequent on a rise in the price; (3) a heavy falling-off in the imports of Russian kerosine oil owing to the disturbances at Baku, its place being taken by the Burma oil which pays no duty; (4) a falling-off in the imports of metals and manufactures of metals other than silver, chiefly enamelled and other ironware and tin, the falling-off being however partially counterbalanced by increased imports of steelware, machinery and mill works. As explained in paragraph 100 the enhancement of the duty on spirits and the month's *moratorium* allowed, has led to a considerable clearance of stock in the interval. The imports of spirit are likely to be smaller next year, owing partly to the heavy stocks lately laid by and partly to the check which consumption is likely to receive from the enhancement of the duty; but the higher duty will more than counterbalance this. The Budget for 1906-1907 provides for a moderate improvement under all other tariff heads as compared with the Revised Estimate.

ASSESSED TAXES.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
Deduction by Government from Salaries, Pensions, and Interest payments . . .	46,46,579	42,56,216	43,93,912	43,75,000	44,95,000	45,60,000
Other Collections . .	1,65,09,844	1,39,63,760	1,46,53,120	1,48,38,000	1,51,38,000	1,55,88,000
TOTAL R	2,11,56,423	1,82,19,976	1,90,47,032	1,92,13,000	1,96,33,000	2,01,48,000
Equivalent in Sterling	1,410,428	1,214,665	1,269,802	1,280,900	1,308,800	1,343,200
Charges . . R	3,62,255	3,48,126	3,21,253	3,38,000	3,39,000	3,49,000
Equivalent in Sterling .	24,150	23,208	21,417	22,500	22,600	23,200

183. As noticed last year, the receipts under this head are steadily growing and gradually making up for the loss of revenue entailed by the exemption of incomes between R500 and R1,000 in 1903-1904.

FOREST.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
REVENUE.						
India . . . R	1,94,71,540	2,22,16,747	2,40,29,950	2,40,45,000	2,68,48,000	2,68,11,000
Equivalent in Sterling	1,298,103	1,481,116	1,601,997	1,603,000	1,789,900	1,787,400
England . . £	...	...	...	...	1,300	2,500
TOTAL £	1,298,103	1,481,116	1,601,997	1,603,000	1,791,200	1,789,900
EXPENDITURE.						
India . . . R	1,12,49,331	1,21,66,993	1,29,67,856	1,38,72,000	1,41,75,000	1,46,72,000
Equivalent in Sterling .	749,955	811,133	864,524	924,800	945,000	978,100
England . . £	1,828	2,485	4,614	1,700	4,400	7,400
TOTAL £	751,783	813,618	869,138	926,500	949,400	985,500
NET REVENUE £	546,320	667,498	732,859	676,500	841,800	804,400

184. The revenue is increasing in every province, the largest increase in the current year being in Burma and Bombay. The Budget for next year provides for a moderate improvement as compared with the Revised Estimate in all provinces except the two just mentioned, where the current year's receipts were due in some measure to special circumstances (*vide* paragraph 107).

185. Increase in charges is naturally concomitant with development of revenue. The net receipts for 1906-1907 are estimated at about £128,000 more than in the current year's Budget, but at £37,000 less than in the Revised Estimate.

INTEREST RECEIPTS.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906.		1906-1907, Budget.
				Budget.	Revised.	
India . . R	1,06,55,278	1,13,14,112	1,03,36,614	1,07,61,000	1,06,29,000	1,11,57,000
Equivalent in Sterling .	710,352	754,274	689,108	717,400	708,600	743,800
England . . £	157,315	141,788	160,471	88,000	236,500	109,200
TOTAL . £	867,667	896,062	849,579	805,400	945,100	853,000

186. The figures have been explained in paragraphs 108 and 171.

INTEREST EXPENDITURE.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906.		1906-1907, Budget.
				Budget.	Revised.	
Interest on Debt—	R	R	R	R	R	R
India . . .	4,09,18,933	4,17,76,092	4,28,54,060	4,39,00,000	4,37,06,000	4,57,00,000
Deduct charged to—						
Irrigation .	*1,45,36,507*	*1,49,13,519*	*1,52,28,363*	*1,57,25,000*	*1,56,04,000*	*1,61,88,000*
Railways .	*4,99,00,9[illegible]7*	*5,24,72,714*	*5,52,79,407*	*5,86,57,000*	*5,85,22,000*	*6,20,69,000*
Balance charged to Interest . .	−2,35,18,631	−2,56,10,141	−2,76,53,770	−3,04,82,000	−3,04,20,000	−3,25,57,000
	£	£	£	£	£	£
Equivalent in Sterling	−1,567,909	−1,707,343	−1,843,585	−2,032,100	−2,028,000	−2,170,400
England . . .	3,003,159	2,983,545	3,045,165	2,927,900	2,983,300	2,972,100
TOTAL .	1,435,250	1,276,202	1,201,580	895,800	955,300	801,700
Interest on other Obligations—						
On Savings Bank Balances converted at R15 = £1 .	260,001	280,968	305,787	326,500	318,800	330,800
Other items . .	137,434	140,457	139,578	142,600	143,700	146,300
GRAND TOTAL £ .	1,832,685	1,697,627	1,646,945	1,364,900	1,417,800	1,278,800
Debt outstanding, March 31—	£	£	£	£	£	£
Sterling . . .	133,796,261	133,045,844	132,887,191	137,221,044	146,617,491*	147,867,591
Rupee Debt—	R	R	R	R	R	R
4 per cent . .	4,59,61,550	4,47,61,525	4,35,61,525	4,15,06,325	4,15,11,525	4,03,11,525
3½ per cent . .	1,00,65,18,700	1,02,65,22,700	1,05,65,35,200	1,09,65,22,700	1,09,65,35,200	1,14,15,35,200
3 per cent . .	11,07,08,300	11,07,10,300	11,07,11,100	11,07,10,300	11,07,11,100	11,07,11,100
Other Debt . .	1,23,52,110	1,22,48,510	1,21,70,410	1,20,53,710	1,21,05,410	1,20,15,410
Savings Bank Balances	13,27,61,060	14,36,75,142	15,61,55,910	16,82,90,142	16,33,24,910	17,15,63,910

* The increase in the Revised is due to the transactions in connection with the purchase of the Bombay, Baroda and Central India Railway referred to in paragraph 234.

187. The Budget Estimate of the current year did not provide for the discount on the India 3 per cent stock of £2,000,000 raised in the current year. The transfer of a considerable amount of debt year by year from the nonproductive account to the Railway and Irrigation revenue accounts, as an equivalent for productive capital expenditure incurred from surplus revenue, is materially reducing the charge under this head.

188. The Postal Savings Bank deposits are increasing substantially year by year, but the net increase in the current year has not been as much as was anticipated, owing to larger withdrawals. These are probably due in the main to a change in the lowering of the rate of interest effected in July 1905. Formerly the uniform rate allowed was 3⅛ per cent: now it is 3 per cent for deposits withdrawable at call and 3¼ per cent for those withdrawable at six months' notice.

POST OFFICE.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
REVENUE.						
India . . R	2,14,49,028	2,26,07,287	2,36,39,706	2,41,24,000	2,48,80,000	2,59,06,000
Equivalent in Sterling .	1,429,935	1,507,153	1,575,980	1,608,300	1,658,700	1,727,100
EXPENDITURE.						
India . . R	1,87,02,940	1,91,77,958	2,05,01,683	2,13,49,000	2,15,67,000	2,30,77,000
Equivalent in Sterling .	1,246,863	1,298,530	1,366,779	1,423,300	1,437,800	1,538,500
England . . £	99,915	104,694	153,034	120,200	120,400	62,400
TOTAL . £	1,346,778	1,403,224	1,519,813	1,543,500	1,558,200	1,600,900
TOTAL NET REVENUE £	83,157	103,929	56,167	64,800	100,500	126,200

189. The above table shows a steady development of the operations of the Department. The loss of revenue entailed by the increase in the letter weight carried for half an anna referred to in paragraph 126 of the last Financial Statement, and by a reduction in the rates of insurance fees, has been more than made good by the normal expansion of transactions.

TELEGRAPH.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906.		1906-1907 Budget.
				Budget.	Revised.	
REVENUE.						
Revenue Accounts—India . . R	1,30,62,086	1,27,66,375	1,34,06,813	1,35,74,000	1,35,00,000	1,40,00,000
Equivalent in Sterling	870,806	851,092	893,788	904,900	906,600	933,300
England . £	6,173	6,543	4,135	4,200	7,100	4,800
TOTAL . £	876,979	857,635	897,923	909,100	913,700	938,100
EXPENDITURE.						
Revenue Accounts—India . . R	86,33,598	88,11,582	90,93,488	93,22,000	94,73,000	99,52,000
Equivalent in Sterling	575,573	587,439	606,233	621,400	631,500	663,500
England . £	71,990	58,920	27,284	49,000	43,400	63,600
	647,563	646,359	633,517	670,400	674,900	727,100
Capital Expenditure—India . . R	10,68,178	12,87,134	15,48,646	15,07,000	16,32,000	20,47,000
Equivalent in Sterling	71,212	85,809	103,243	100,500	108,800	136,400
England . £	190,967	184,656	165,508	263,500	284,500	291,500
	262,179	270,465	268,751	364,000	393,300	427,900
TOTAL . £	909,742	916,824	902,268	1,034,400	1,068,200	1,155,000
TOTAL NET REVENUE £	−32,763	−59,189	−4,345	−125,300	−154,500	−216,900

190. The Revised Estimate of receipts shows an increase of R4,50,000 in the revenue of the Indian Telegraph Department and a decrease of R4,24,000 in that of the Indo-European Telegraph Department. The former arises partly from normal expansion of traffic, and partly from special work connected with the Royal visit and heavy speculation in the grain market. The latter is principally due to a reduction of the tariff rate between Europe and India from 1st August 1905. The Budget Estimate for 1906-1907 provides for a normal increase in traffic.

191. Compared with the Budget Estimate of expenditure for the current year, the Revised Estimate shows an increase in the Indian section, due to additional outlay on repairs to lines, and to extra signalling and clerical establishment required to cope with the increased traffic. Outlay on stores on capital account has also been larger, and the payment of the joint purse guarantee in respect of loss of receipts by the reduction in the tariff for foreign messages for the period 1st March 1902 to 31st March 1904, for which no provision was made in the Budget, has involved an additional expenditure of £17,500. These increases have, however, been partially counterbalanced by a decrease in the expenditure of the Indo-European section in cable maintenance and capital outlay, and in the net out-payments in respect of revenue.

The Budget Estimate for 1906-1907 provides for an increase in the expenditure of the Indian section both on revenue and capital accounts. Provision has also been made for a payment of £14,000 in respect of the guarantee for 1905-1906 and of £24,600 on account of net out-payments in respect of revenue

MINT.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907. Budget.
REVENUE.						
India . . R	61,68,083	4,32,70,754	30,95,454	15,83,000	45,79,000	30,29,000
Equivalent in Sterling . . .	411,206	2,884,717	206,364	105,500	305,300	201,900
England . £	32	49	46	...	...	...
TOTAL £	411,238	2,884,766	206,410	105,500	305,300	201,900
EXPENDITURE.						
India . . R	62,34,258	4,16,62,331	15,52,767	12,94,000	16,18,000	14,65,000
Equivalent in Sterling . .	415,617	2,777,489	103,518	86,300	107,900	97,700
England . £	8,397	8,096	14,359	37,000	12,800	41,600
TOTAL £	424,014	2,785,585	117,877	123,300	120,700	139,300
TOTAL NET REVENUE £	—12,776	99,181	88,533	—17,800	184,600	62,600

192. The Estimates have been explained in paragraphs 110 and 155. The exceptionally heavy rupee coinage of the current year has given a considerable increase of net revenue, a full recurrence of which in the current year it is not safe to anticipate.

EXPENDITURE ON CIVIL DEPARTMENTS.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
INDIA.	R	R	R	R	R	R
General Administration	1,89,62,104	1,82,06,139	1,80,47,997	1,83,17,000	1,93,72,000	1,91,86,000
Law and Justice. Courts .	3,32,26,413	3,41,38,317	3,50,66,547	3,61,60,000	3,60,10,000	3,76,16,000
Law and Justice. Jails .	1,08,81,591	1,06,95,458	1,05,97,958	1,13,40,000	1,16,51,000	1,17,58,000
Police . . .	4,52,71,032	4,62,95,126	4,73,72,897	5,33,10,000	5,02,58,000	5,64,03,000
Marine . . .	40,20,772	66,82,412	75,47,002	63,00,000	63,19,000	67,18,000
Education . . .	1,94,36,735	2,04,57,210	2,21,18,676	2,75,27,000	2,38,47,000	2,86,01,000
Ecclesiastical . .	16,55,652	16,92,069	18,09,727	18,82,000	18,16.000	18,04,000
Medical . . .	1,42,81,869	1,41,36,131	1,48,59,661	1,60,68,000	1,54,59,000	1,66,33,000
Political . . .	1,21,83,251	1,04,62,173	1,17,93,681	1,00,19,000	1,40,51,000	1,42,72,000
Scientific and Minor Departments . .	71,24,439	77,32,054	75,34,031	1,04,98,000	91,11,000	1,08,46,000
TOTAL INDIA .	16,70,43,858	17,04,97,089	17,67,48,777	10,14,21,000	18,79,00,000	20,38,97,000
	£	£	£	£	£	£
Equivalent in Sterling .	11,136,257	11,366,473	11,783,252	12,761,400	12,526,700	13,593,100
ENGLAND.						
General Administration	251,474	279,602	272,236	279,600	290,700	276,000
Marine . . .	247,914	281,182	292,519	281,600	256,500	314,000
Other heads . .	53,598	51,975	51,759	57,700	68,800	100,200
TOTAL ENGLAND .	552,986	612,759	616,511	618,900	616,000	690,200
TOTAL INDIA AND ENGLAND . . .	11,689,243	11,979,232	12,399,763	13,380,300	13,142,700	14,283,300

193. The figures have been dealt with in paragraphs 118, 127, 128, and 157. The saving on the Budget Estimate of the current year is due to the inability of the Local Governments to spend the large allotments made in March last for police reform, primary education and grants to District Boards, in consequence of unavoidable delay in initiating the necessary schemes. The Budget for next year provides for the expenditure of the allotments made last March as well as for the further allotments now made, namely, 25 lakhs for additional police reforms, 5 lakhs for European and technical education and 4 lakhs for agricultural and veterinary development, and also for the normal growth of other charges.

194. The larger part of the expenditure shown under Marine is connected with Military Administration and is therefore also shown under Army Services in the table in paragraph 206.

MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
INDIA.						
Territorial and Political Pensions	R 38,70,229	R 36,99,387	R 35,65,635	R 37,63,000	R 35,19,000	R 36,28,000
Civil Furlough and Absentee Allowances	5,480	4,271	778	8,000	4,000	6,000
Superannuation Allowances and Pensions	1,21,31,479	1,26,66,561	1,33,63,407	1,37,42,000	1,38,35,000	1,45,01,000
Stationery and Printing	70,25,848	68,96,961	70,82,119	74,44,000	71,94,000	76,23,000
Exchange	...	...	...	...	...	...
Miscellaneous	85,09,175	64,80,127	36,96,049	35,32,000	43,25,000	34,42,000
TOTAL INDIA	3,15,42,211	2,97,47,307	2,77,07,988	2,84,89,000	2,88,77,000	2,92,00,000
Equivalent in Sterling	£ 2,102,814	£ 1,983,154	£ 1,847,199	£ 1,899,300	£ 1,925,100	£ 1,946,700
ENGLAND.						
Civil Furlough and Absentee Allowances	244,026	238,303	218,692	250,000	230,500	243,000
Superannuation Allowances and Pensions	2,006,754	2,011,722	2,019,439	2,025,500	2,019,400	2,021,500
Other Heads	140,396	116,466	179,460	100,800	124,600	112,300
TOTAL ENGLAND	2,391,176	2,366,491	2,417,591	2,376,300	2,374,500	2,376,800
TOTAL INDIA AND ENGLAND	4,493,990	4,349,645	4,264,790	4,275,600	4,299,600	4,323,500

195. The expenditure under Superannuation Allowances and Pensions and Stationery and Printing shows a gradual and inevitable increase.

FAMINE RELIEF AND INSURANCE.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
Famine Relief	48,22,634	3,05,264	31,165	31,76,000	20,47,000	80,86,000
Construction of Protective Railways	24,375	14,40,083	17,37,184	5,26,000	8,60,000	1,01,000
Construction of Protective Irrigation Works	14,21,131	21,66,690	32,25,200	57,00,000	46,89,000	66,14,000
Reduction or Avoidance of Debt	84,70,500	96,64,163	1,00,06,451	55,98,000	73,05,000	1,99,000
TOTAL R	1,47,38,640	1,35,85,200	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000
Net charge on account of the Bengal Nagpur and the Indian Midland Railways shown in the Railway Revenue Account R	2,61,360	14,14,800	...	...	...	...
TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT R	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000
Equivalent in Sterling £	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

196. The variations under the component factors of this main head have already been referred to in paragraphs 119 and 172. The first charge on the total grant of £1,000,000 is direct famine relief; then follows expenditure, to an amount not exceeding one-half the total grant, on Protective Irrigation Works and Railways; and the balance is devoted to 'reduction of debt,' by outlay on Productive Works for which money would otherwise have had to be borrowed. In the current year the amounts allotted to these various purposes are now

estimated roundly at 20, 56 and 74 lakhs respectively: in the Budget for 1906-1907 the allotments are 81, 67 and 2 lakhs. It is estimated that expenditure on famine relief will be required to the extent of 42 lakhs in Bombay; 20 lakhs in the United Provinces; and 19 lakhs in other parts, mainly in Ajmer-Merwara. The result is a very small available balance for 'reduction of debt.'

RAILWAY REVENUE ACCOUNT.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906.		1906-1907, Budget.
				Budget.	Revised	
STATE RAILWAYS—	R	R	R	R	R	R
Gross Receipts .	28,70,64,842	30,86,48,869	34,35,05,055	34,36,04,000	35,55,18,000	38,52,29,000
Working Expenses .	14,74,08,163	15,56,72,365	16,94,31,560	16,85,54,000	17,44,54,000	19,17,60,000
Net Receipts .	13,96,56,679	15,29,76,504	17,40,73,495	17,50,50,000	18,10,64,000	19,34,69,000
	£	£	£	£	£	£
Net Revenue equivalent at R15 = £1 .	9,310,445	10,198,433	11,604,900	11,670,000	12,070,900	12,897,900
Interest and other Charges—						
India converted at R15 = £1 .	3,346,097	3,526,753	3,715,315	3,942,700	3,931,000	4,192,900
England . .	5,511,831	5,557,330	5,624,051	5,761,100	5,736,500	6,238,300
Net Result . .	451,617	1,114,350	2,265,534	1,966,200	2,403,400	2,466,700
GUARANTEED RAILWAYS—						
Net Traffic Receipts converted at R15 = £1 . . .	946,182	941,463	1,074,814	900,000	912,700	417,700
Surplus Profits payable to companies. Interest and other Charges—						
India converted at R15 = £1 .	90,884	117,311	138,593	174,300	201,500	2,600
England . .	1,026,892	1,032,772	1,045,143	1,039,000	1,038,600	584,800
Net Result . .	—171,594	—208,620	—108,922	—313,300	327,400	—169,700
Other Receipts .	50,062	39,812	47,314	49,500	44,300	55,000
Other Charges .	101,136	84,873	98,488	138,200	94,800	122,700
NET RESULT .	—51,074	—45,061	—51,174	—88,700	—50,500	—67,700
TOTAL NET RESULT .	228,949	860,069	2,105,438	1,564,200	2,025,500	2,229,300
STATISTICS—						
State Railways—						
Capital Expenditure to March 31—						
Expenditure by Government .	117,729,962	122,406,787	127,491,492	135,928,287	147,689,292	153,848,792
Expenditure by Companies .	38,699,861	40,392,021	41,614,265	42,844,221	42,164,365	43,861,565
Outlay on the East Indian Railway from Debentures raised by the Company . .	5,630,490	5,630,490	*6,194,127	8,193,700	7,572,127	9,422,127
Outlay on the South Indian Railway by the Company.	1,001,250	1,001,250	1,401,250	1,512,250	1,511,250	1,511,250
TOTAL .	163,001,563	169,430,548	176,701,134	188,478,548	198,937,034	208,643,734
Miles open on April 1 . .	19,380	20,119	20,744	20,347*	*20,330	21,521
Guaranteed Railways—						
Miles open on April 1 . .	1,334	1,340	1,408	1,408	1,408	904

* Decrease due to the transfer of the main line of the Bengal and North-Western Railway from this head as explained in paragraph 140 of the last Financial Statement.

197. The principal features of the Revised Estimate for 1905-1906 and of the Budget for 1906-1907 have already been discussed in paragraphs 18 and 26 (Part I) and in paragraphs 111, 139—141, and 160—161 of this part of the Financial Statement.

IRRIGATION.

IRRIGATION.	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
MAJOR WORKS.	R	R	R	R	R	R
Revenue { Direct Receipts .	2,72,44,019	2,88,00,449	2,99,14,971	2,95,84,000	2,80,64,000	3,18,12,000
Revenue { Land Revenue .	1,22,15,889	1,25,57,090	1,33,98,743	1,37,38,000	1,36,80,000	1,42,82,000
Expenditure { Working Expenses	1,13,19,158	1,21,61,268	1,31,20,212	1,28,12,000	1,34,83,000	1,35,17,000
Expenditure { Interest .	1,45,36,567	1,49,13,519	1,52,28,363	1,57,25,000	1,56,01,000	1,61,88,000
NET REVENUE R	1,36,04,183	1,42,82,752	1,49,56,139	1,47,85,000	1,26,57,000	1,63,89,000
Equivalent in Sterling £	906,946	952,183	997,076	985,700	843,700	1,092,600
MINOR WORKS.						
Receipts—Direct .	20,74,935	23,18,910	27,51,819	25,07,000	25,44,000	26,56,000
Expenditure . .	1,27,72,936	1,31,25,317	1,34,37,717	1,48,64,000	1,15,40,000	1,51,89,000
NET EXPENDITURE R	1,06,98,001	1,08,06,407	1,06,85,898	1,23,57,000	1,19,96,000	1,25,33,000
Equivalent in Sterling £	713,200	720,427	712,303	823,800	799,800	835,500
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March 31 . R	36,95,61,658	37,93,59,394	38,70,76,454	40,55,27,894	39,89,84,454	41,75,94,454
Equivalent in Sterling £	24,637,444	25,290,626	25,805,097	27,035,193	26,598,960	27,839,630

198. The estimates under this head have already been referred to in paragraphs 115, 130 and 147—149.

199. For 1906-1907, the direct receipts from Major Works and collections of Land Revenue due to Irrigation have been placed collectively at R43,50,000 higher than in the Revised Estimate of the current year, as circumstances are expected to be more favourable next year for increased irrigation in the United Provinces and the Punjab, which contribute the largest share of the revenue under this head. Working Expenses are expected to be about the same, but interest charges will increase with the additional capital outlay.

200. As regards "Minor Works," the net expenditure in the Revised Estimate is R3,61,000 less than in the Budget, owing to the special grant of 10 lakhs referred to in paragraph 161 of the last Financial Statement not having been spent in full. The Budget Estimate for 1906-1907 again provides for a special grant of 10 lakhs from Imperial revenues, and for a larger programme of works in Bombay.

OTHER PUBLIC WORKS.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
EXPENDITURE.	R	R	R	R	R	R
India—						
Military Works .	1,55,10,922	1,47,25,195	1,39,79,372	1,69,12,000	1,54,91,000	1,70,85,000
Civil Works, Imperial	72,01,046	86,48,595	1,04,43,283	94,07,000	1,08,62,000	93,74,000
Civil Works, Provincial . . .	3,52,06,548	4,00,31,031	4,04,57,921	4,60,97,000	4,56,80,000	5,03,30,000
Civil Works, Local .	1,81,65,666	1,89,73,803	1,96,64,996	2,62,37,000	2,27,24,000	2,42,90,000
Construction of Railways charged to Provincial or Local Revenues . .	8,19,892	3,98,248	93,754	2,04,000	97,000	73,000
TOTAL INDIA .	7,69,04,074	8,27,76,872	8,46,39,326	9,88,57,000	9,48,63,000	10,14,52,000

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
	£	£	£	£	£	£
Equivalent in Sterling .	5,126,938	5,518,458	5,642,621	6,590,500	6,324,200	6,763,500
England—						
Military Works £	62,607	52,974	49,641	21,600	45,100	30,400
Civil Works . £	107,562	92,026	73,882	87,500	73,400	70,300
TOTAL EXPENDITURE £	5,297,107	5,663,458	5,766,144	6,699,600	6,442,700	6,864,200
RECEIPTS.	R	R	R	R	R	R
India . . R	68,73,931	79,39,985	76,84,868	72,97,000	76,04,000	76,35,000
	£	£	£	£	£	£
Equivalent in Sterling	458,262	529,332	512,324	486,500	506,900	509,000
England . . £	28,679	26,171	26,229	17,000	17,800	6,600
TOTAL RECEIPTS £	486,941	555,503	538,553	503,500	524,700	515,600

201. The Military works expenditure of the current year is expected to be less than the Budget Estimate by £71,200 as it has not been possible to spend the full allotment made for works connected with the reorganization and redistribution of the army. The Budget Estimate has been fixed at R1,75,41,000 (£1,169,400) and is made up as follows :—

	R
Fixed quinquennial grant	93,53,000
Large works costing over R50,000 each and special items	28,15,000
Works required in connection with the reorganization and redistribution of the Army	53,73,000
	1,75,41,000

202. The Revised Estimate of Imperial Civil Works Expenditure in India is R14,55,000 more than the Budget Estimate. The principal items which have contributed to this increase are acquisition of property in Calcutta, the Agricultural Research College at Pusa, and Settlement offices at Ranchi. The Budget Estimate for next year provides, in addition to normal expenditure, for special expenditure connected with the Agricultural College at Pusa, on a new General Post Office in Bombay, and on a Currency Office at Cawnpore. The expenditure in Berar will from next year be included under Provincial, a new provincial settlement having been made with effect from that year for the combined province of Central Provinces and Berar.

203. As regards Provincial expenditure, the Revised Estimate shows an aggregate saving of R4,08,000. The principal variations leading up to this have already been explained in paragraph 120.

The Budget Estimate for 1906-1907 includes the expenditure in Berar, which, as explained above, used to be treated hitherto as Imperial. Apart from this, there is considerable increase in the Central Provinces, and in Eastern Bengal and Assam; in the latter case consequent on the creation of the province, and in the former on expenditure enabled by the favourable terms of the new settlement.

204. As regards Local expenditure, the Revised Estimate of the current year is R35,13,000 less than the Budget Estimate, as District and Local Boards have not been able to mature schemes for utilizing in full the large additional resources placed at their disposal by the grants made from Imperial Revenues as explained in paragraph 27 of the last Financial Statement. The Budget Estimate for next year provides for considerable additional outlay in most of the provinces.

ARMY SERVICES.

	Accounts, 1902-1903.	Accounts, 1903-1904.	Accounts, 1904-1905.	1905-1906. Budget.	1905-1906. Revised.	1906-1907, Budget.
EXPENDITURE.						
INDIA—						
Effective Services—	R	R	R	R	R	R
Regimental Pay and Allowances.	8,25,96,895	8,85,44,754	9,81,48,328	9,84,97,000	10,16,48,000	10,67,86,000
Supply and Transport . . .	4,19,46,895	4,19,01,868	4,23,40,078	4,36,97,000	4,43,36,000	4,74,78,000
Ordnance . .	1,12,99,554	1,09,25,486	1,17,88,401	1,36,52,000	1,28,56,000	1,36,78,000
Other Heads .	3,51,55,659	4,13,42,750	4,30,63,249	3,51,87,000	3,56,92,000	3,55,25,000
	17,09,99,003	18,27,14,858	19,53,40,056	19,10,33,000	19,45,32,000	20,34,67,000
Non-effective Services	98,37,015	1,00,92,048	1,00,80,632	1,00,25,000	1,03,01,000	1,01,92,000
Reorganisation .	...	...	61,67,087	85,36,000	69,27,000	...
TOTAL INDIA .	18,08,36,018	19,28,06,906	21,15,87,775	20,95,94,000	21,17,60,000	21,36,59,000
	£	£	£	£	£	£
Equivalent in Sterling .	12,055,735	12,853,793	14,105,851	13,972,900	14,117,100	14,243,900
ENGLAND—						
Effective Services—						
Payments to War Office in respect of British Forces serving in India.	851,993	627,109	644,552	646,000	566,000	650,000
Furlough Allowances and Pay during Voyage of British Forces serving in India .	112,750	141,132	124,465	126,000	132,000	130,000
Furlough Allowances of Officers of the Indian Service . .	250,605	261,115	269,603	250,000	295,000	270,000
Indian Troop Service . .	345,499	360,039	370,944	321,300	327,400	319,000
Other Heads .	75,062	55,285	64,971	61,000	49,800	50,000
Stores for India—						
Clothing . .	183,149	238,956	212,903	203,300	187,300	198,400
Ordnance and Miscellaneous.	1,015,005	795,670	1,142,545	527,100	430,000	475,800
Reorganization .	...	...	...	...	...	1,002,200
Other Heads .	92,795	139,474	116,142	123,100	91,700	103,900
	2,926,858	2,618,780	2,946,125	2,257,800	2,079,800	3,199,300
Non-effective Services—						
Payments to War Office for Retired Pay, etc., of British Forces for services in India.	615,037	659,895	729,615	725,000	715,300	745,000
Pay and Pensions of Non-effective and Retired Officers of the Indian Service .	1,602,887	1,580,924	1,543,153	1,530,000	1,515,000	1,500,000
Other Heads .	145,875	151,816	164,584	161,000	154,600	158,500
	2,363,799	2,392,635	2,437,352	2,416,000	2,384,900	2,403,500
Reorganisation— Stores for India.	...	...	686,366	1,635,600	858,500	...
TOTAL ENGLAND £	5,290,657	5,011,415	6,069,843	6,309,400	5,323,200	5,602,800
TOTAL EXPENDITURE £	17,346,392	17,865,208	20,175,694	20,282,300	19,440,300	19,846,700
RECEIPTS.	R	R	R	R	R	R
India . . R	1,09,79,881	95,85,634	91,02,271	89,80,000	1,09,03,000	1,14,18,000
	£	£	£	£	£	£
Equivalent in Sterling .	731,992	639,042	606,818	598,700	720,000	761,200
England . . £	392,998	450,386	354,113	328,900	357,900	303,300
TOTAL RECEIPTS £	1,124,990	1,089,428	960,931	927,600	1,077,900	1,064,500

205. The variations have been explained in paragraphs 112, 122, 123 and 163—164.

206. The following table gives a comparison of the estimates for 1905-1906 and 1906-1907 for the whole military expenditure of India both in this country and in England under all the heads of account under which it is charged.

	Army.	Military Works.	Marine.	Special Defences.	TOTAL.
Budget, 1905-1906—					
India—	R	R	R	R	R
Ordinary . . .	19,84,76,000	90,29,000	39,93,000	...	21,14,98,000
Special . . .	1,11,18,000	78,83,000	2,000	11,73,000	2,01,76,000
TOTAL .	20,95,94,000	1,69,12,000	39,95,000	11,73,000	23,16,74,000
Converted into £—	£	£	£	£	£
Ordinary . . .	13,231,700	601,900	266,200	...	14,099,800
Special . . .	741,200	525,600	100	78,200	1,345,100
TOTAL .	13,972,900	1,127,500	266,300	78,200	15,444,900
England—	£	£	£	£	£
Ordinary . . .	4,662,900	21,600	181,600	...	4,866,100
Special . . .	1,646,500	...	100,000	175,000	1,921,500
TOTAL .	6,309,400	21,600	281,600	175,000	6,787,600
Total India and England—	£	£	£	£	£
Ordinary . . .	17,894,600	623,500	447,800	...	18,965,900
Special . . .	2,387,700	525,600	100,100	253,200	3,266,600
TOTAL .	20,282,300	1,149,100	547,900	253,200	22,232,500
Revised, 1905-1906—					
India—	R	R	R	R	R
Ordinary . . .	20,22,51,000	89,38,000	40,04,000	...	21,51,93,000
Special . . .	95,09,000	65,53,000	2,000	12,14,000	1,72,78,000
TOTAL .	21,17,60,000	1,54,91,000	40,06,000	12,14,000	23,24,71,000
Converted into £—	£	£	£	£	£
Ordinary . . .	13,483,200	595,900	267,000	...	14,346,100
Special . . .	633,900	436,900	100	80,900	1,151,800
TOTAL .	14,117,100	1,032,800	267,100	80,900	15,497,900
England—	£	£	£	£	£
Ordinary . . .	4,453,800	24,600	184,500	...	4,682,900
Special . . .	869,400	20,500	72,000	111,100	1,053,000
TOTAL .	5,323,200	45,100	256,500	111,100	5,735,900
Total India and England—	£	£	£	£	£
Ordinary . . .	17,937,000	620,500	451,500	...	19,029,000
Special . . .	1,503,300	457,400	72,100	192,000	2,204,800
TOTAL .	19,440,300	1,077,900	523,600	192,000	21,233,800
Budget, 1906-1907—					
India—	R	R	R	R	R
Ordinary . . .	20,14,51,000	88,97,000	41,92,000	...	21,45,34,000
Special . . .	1,22,08,000	81,88,000	7,000	20,33,000	2,24,42,000
TOTAL .	21,36,59,000	1,70,85,000	41,99,000	20,33,000	23,69,76,000
Converted into £—	£	£	£	£	£
Ordinary . . .	13,430,100	593,100	279,500	...	14,302,700
Special . . .	813,800	545,900	500	135,500	1,495,700
TOTAL .	14,243,900	1,139,000	280,000	135,500	15,798,400
England—	£	£	£	£	£
Ordinary . . .	4,558,000	30,400	183,900	...	4,772,300
Special . . .	1,044,800	...	130,100	96,000	1,270,900
TOTAL .	5,602,800	30,400	314,000	96,000	6,043,200
Total India and England—	£	£	£	£	£
Ordinary . . .	17,988,100	623,500	463,400	...	19,075,000
Special . . .	1,858,600	545,900	130,600	231,500	2,766,600
TOTAL .	19,846,700	1,169,400	594,000	231,500	21,841,600

207. The chief objects upon which the special expenditure for next year is to be incurred are as follows:

The artillery rearmament which has had to be postponed this year.
Construction of buildings and acquisition of lands in connection with the scheme of army redistribution and the expansion of ordnance factories.
Additional mule corps and cadres.
Addition of officers to the Indian Army.
Reorganization of Horse and Field batteries.
Reorganization of existing ammunition columns of Horse and Field artillery and the formation of additional columns.
Increase in reserves of rifles and small arms ammunition.
Increase of the Native Army reserve.

Section V.—Capital Expenditure on Railways and Irrigation Works not charged to Revenue.

RAILWAY CONSTRUCTION.

Capital outl Railways in 1905-1906 an 1906-1907.

208. The expenditure on Railway Construction for which the Government of India undertakes financial responsibility or gives any direct guarantee remains at R12,50,00,000 in 1905-1906 as originally budgeted. There was a lapse of about a crore of rupees in England from the amounts placed at the disposal of the Secretary of State; but the effect of this short outlay has been counterbalanced by increased expenditure in England by some Railway Companies; by increases to the grants for outlay in India on the North-Western, Nagda-Muttra and East Indian Railways; and by the commencement of construction work on the Purulia-Ranchi and Bara-Kotah Railways, and on the Shilman Branch of the North Western Railway. A sum of 17¼ lakhs has also been provided for the purchase by Government of the Noakhali Railway, and 4 lakhs for the construction of Local Board's lines.

For 1906-1907 the programme of capital outlay on Railway Construction has been expanded to 15 crores.

Distribution expenditure proposed.

209. The distribution of the total expenditure on Railway Construction between State and Companies' agency in each of the three years from 1904-1905 to 1906-1907 is as follows:—

	Accounts, 1904-1905.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
Expenditure in England.	£	£	£
1. State Lines	1,495,093	2,062,400	3,544,000
2. Old Guaranteed Railways	311,047	444,100	608,500
3. Extensions of ditto	1,507	...	...
4. Other Guaranteed or Assisted Railways	744,073	795,100	1,562,400
TOTAL	2,551,720	3,301,600	5,714,900
Equivalent in rupees of Expenditure in England.			
1. State Lines	2,24,26,398	3,09,36,000	5,31,60,000
2. Old Guaranteed Railways at contract rates	37,56,081	53,30,000	66,38,000
3. Extensions of ditto at prescribed rates	22,602	...	...
4. Other Guaranteed or Assisted Railways at contract rates	1,11,61,112	1,19,26,000	2,34,36,000
TOTAL	3,73,56,193	4,81,92,000	8,32,34,000
Expenditure in India.			
1. State Lines	6,60,28,941	9,86,72,000	6,68,09,000
2. Old Guaranteed Railways	—24,94,929	—1,86,01,000	—33,78,000
3. Extensions of ditto	—68,595	30,000	40,000
4. Other Guaranteed or Assisted Railways	69,32,862	—36,98,000	19,65,000
5. Branch lines on firm guarantee	64,897	5,000	30,000
6. Local Board's Lines	...	4,00,000	13,00,000
TOTAL INDIA	7,04,63,176	7,68,08,000	6,67,66,000
TOTAL OF PROGRAMME IN RUPEES	10,78,29,369	12,50,00,000	15,00,00,000
DITTO IN £ STERLING AT R15 TO THE £	7,188,625	8,333,300	10,000,000

Total outlay on Railways including expenditure by Branch Line Companies and on Protective Lines, etc.

210. The figures in the above table do not include the expenditure on Protective Railways met from the Famine Insurance grant, nor of Branch Line Companies not in receipt of a direct guarantee, nor that of other Companies whose transactions are outside the Government accounts. Including this expenditure, and also some small expenditure from Provincial and Local Revenues, the total outlay on Railway Construction in the three years is as follows:—

	Accounts, 1904-1905. R	Revised Estimate, 1905-1906. R	Budget Estimate, 1906-1907. R
Total as in preceding table	10,78,29,369	12,50,00,000	15,00,00,000
Famine Protective lines	17,37,184	8,69,000	1,01,000
Branch lines not on firm guarantee	87,865	10,55,000	5,11,000
Railways outside the Government accounts	69,22,000	80,68,000	53,95,000
Provincial and Local State lines	93,754	97,000	73,000
GRAND TOTAL IN RUPEES	11,66,70,172	13,50,89,000	15,60,80,000
DITTO IN £ STERLING AT R15 TO THE £	7,778,011	9,005,900	10,405,300

211. Details of the expenditure on State and Companies' lines, whether open or under construction, for 1905-1906 and 1906-1907, will be found in Statement A of Appendix III, furnished by the Railway Board.

CONSTRUCTION OF PRODUCTIVE IRRIGATION WORKS.

212. The figures are:—

	Accounts, 1904-1905.	Budget, 1905-1906.	Revised, 1905-1906.	Budget, 1906-1907.
Total in Rupees	54,17,580	1,25,00,000	81,18,000	1,25,00,000
Equivalent in Sterling	£361,172	833,300	541,200	833,300

Capital outlay on Productive Irrigation Works.

The decrease of R43,82,000 in the Revised Estimate as compared with the Budget Estimate is due to short outlay on works, mainly in the United Provinces (R9,66,000), Bombay (R4,11,000), and the Punjab (R18,70,000). The Budget grant for 1906-1907 has again been fixed at R1,25,00,000.

Details.

213. The following table shows the projects included in the programme of 1905-1906 as now revised and in that of 1906-1907, and the amount to be spent on each.

Name of project.	Expenditure in 1905-1906.	Expenditure in 1906-1907.
Canals in operation—		
Mandalay Canal	22,000	12,000
Ganges "	3,50,000	7,15,000
Lower Ganges Canal	2,24,000	4,59,000
Fatehpur Branch, Lower Ganges Canal	16,000	90,000
Agra Canal	2,10,000	2,68,000
Eastern Jumna Canal	1,00,000	1,68,000
Western " "	30,000	...
Upper Bari Doab "	1,69,000	3,00,000
Sirhind Canal	52,000	10,000
Lower Chenab Canal	1,29,000	...
Lower Jhelum "	7,88,000	2,00,000
Indus Inundation Canals	3,91,000	40,000
Godavari Delta	1,40,000	2,33,000
Kistna "	1,39,000	1,53,000
Penner River Canals	37,000	68,000
Cauvery Delta	1,48,000	1,84,000
Periyar Project	1,80,000	4,36,000
Carried over	31,25,000	33,36,000

Name of project.	Expenditure in 1905-1906.	Expenditure in 1906-1907.
Brought forward .	31,25,000	33,36,000
Canals under construction—		
Shwebo Canal	5,40,000	4,60,000
Mon Canals	5,48,000	6,77,000
Ye-u Canal	1,90,000	3,51,000
Upper Chenab Canal	18,54,000	26,50,000
Upper Jhelum „	11,63,000	20,00,000
Paharpur Inundation Canal	1,61,000	3,00,000
Nagavalli River project	1,30,000	4,92,000
Divi Island project	1,40,000	8,21,000
Other Projects	2,67,000	9,13,000
Reserve	...	5,00,000
TOTAL R .	81,18,000	1,25,00,000
Equivalent in Sterling £ .	541,200	833,300

Section VI.—Provincial Finance.

214. The system of *quasi*-permanent settlement described in paragraphs 211 to 213 of the Financial Statement of 1904-1905, has this year been extended to the Central Provinces and Berar, the new settlement with which will come into effect from 1st April 1906. The last temporary settlement with the Central Provinces proper was made in 1897, while in Berar revenue and expenditure have hitherto been Imperial. Financially, the whole province will now be on the ordinary Provincial footing.

New Settlement with Central Provinces and Berar.

215. Under the former settlement the Central Provinces received three-fourths of its Stamp revenue, one-fourth share of Excise receipts, and one-half of Land Revenue, Forest, Registration and Assessed Taxes. Under the new settlement the principal divisible heads will be evenly shared between the Imperial and Local Governments, with the exception of Registration which will be wholly Provincial. The Government of India have, moreover, guaranteed that if in any year the Provincial share of the Land Revenue collection should fall below 82½ lakhs the deficit will be made up to the Local Government. The allocation of expenditure under the corresponding heads follows that of receipts, save that, under 3.—Land Revenue, the expenditure, which represents the cost of ordinary administration, has been made wholly Provincial.

216. The Local Government further receives a fixed assignment of 27·07 lakhs; and in order that it may start the new settlement under favourable conditions and provide for non-recurring public works expenditure, it has been given an initial grant of 30 lakhs in addition to an opening cash balance of 10 lakhs.

217. The reconstitution of the present provinces of Bengal and Eastern Bengal and Assam has necessitated new settlements with the Local Governments in question in supersession of those formerly entered into with the undivided province of Bengal and with Assam. Under the previous Bengal settlement, which came into effect from 1st April 1904, the Local Government received the whole of the Registration receipts, half of Stamps, seven-sixteenths under Excise, and, speaking generally, one-fourth of the remaining heads of divisible revenue.* Under the new settlement it receives the whole proceeds of Registration and of that portion of Land Revenue which is derived from Government estates

New Settlements with the reconstituted provinces of Bengal and Eastern Bengal and Assam.

Bengal Settlement

* 12 per cent of the Land Revenue receipts derived from Government estates under direct management were wholly Provincial.

under direct management, while as regards the remaining portion of Land Revenue and the other divisible heads it obtains a uniform share of one-half. In view of this much more favourable share of growing revenue, the fixed assignment to the province now stands at 5·72 lakhs instead of 49·03 lakhs at the previous settlement.

Eastern Bengal and Assam settlement.

218. The distribution of revenue in the Eastern Bengal districts followed that of Bengal proper, while in Assam the Local Government enjoyed, under the settlement which came into force on 1st April 1904, a uniform half-share of divisible revenue. This half share has now been applied to the divisible receipts of the whole of the new province with the exception of Registration which is wholly Provincial. Here too the more liberal share of growing revenues accorded has brought about a decrease of the fixed assignment, which is now a *minus* quantity of 6·23 lakhs instead of 12·00 lakhs formerly given to Assam.

219. The new province is also to receive an initial grant of 30 lakhs in addition to the 20 lakhs formerly granted to Assam, in order to start the fresh settlement and cover building expenses consequent on new administrative arrangements. It has also been given a minimum balance of 12 lakhs and will thus start the settlement with an aggregate opening balance of 62 lakhs.

220. In view, however, of the fact that the data on which receipts and expenditure of the Eastern Bengal districts have had to be calculated are not altogether certain, and that some uncertainty also exists as to the actual scale of expenditure which will be necessary under the new arrangements, it has been decided to make the new settlement with Eastern Bengal and Assam revisable at the end of 3 years.

General Financial results of the new settlements.

221. The shares of growing revenue and fixed assignments from Imperial to Provincial now stand as follows in the provinces concerned:—

	Central Provinces and Berar.	Eastern Bengal and Assam.	Bengal.
	R	R	R
Growing Revenue	1,49,36,000	2,18,42,000	4,67,01,000
Fixed Assignment	27,07,000	−6,23,000	5,72,000
TOTAL .	1,76,43,000	2,12,19,000	4,72,73,000

Under the old settlement the percentage of Provincial receipts derived from growing revenues were as follows:—

Central Provinces.	Bengal.	Assam.
94	90	83

The Central Provinces now receives 85 per cent, Bengal proper 99 per cent, while the whole resources of Eastern Bengal and Assam will be derived from growing revenues. Though the Central Provinces now gets a smaller proportion of its resources in this way than it did before, this is due merely to the fact that it is now allowed a more liberal standard of expenditure necessitating a considerable supplementary assignment. As shown in paragraph 215, it gets on the whole a better share of divisible revenues than formerly. The betterment of the two other provinces in this respect is of course at the cost of Imperial revenues, while the standard of expenditure which all three provinces will be able to work up to on the basis of the present receipts is in each case a good deal more liberal than formerly.

Outstanding special grants which have merged in the new settlements with the Central Provinces,

222. Opportunity has been taken of the new settlements to merge therein the special grants for Police, Primary Education, Agricultural development, grants-in-aid to District Boards, and compensation for remission of famine cess referred to in paragraph 208 of the last Financial Statement, in so far as these appertain to the Central Provinces, Bengal or Eastern Bengal and Assam. The grants for Police, Primary Education and District Boards, assigned to the undivided

province of Bengal, have, in drawing up the terms of the new settlements, been recalculated as follows :— *Bengal, and Eastern Bengal.*

	Police reform.	Primary Education.	District Boards.
	R	R	R
Bengal	9,00,000	6,67,000	8,69,000
Eastern Bengal	3,00,000	3,33,000	3,81,000
TOTAL	12,00,000	10,00,000	12,50,000

The Central Provinces share of the grants for education and improvement of district administration referred to in paragraph 207 of the last Financial Statement, and the compensatory payments granted to the province for loss of Income-tax receipts, repeal of the Pandhri tax, and extra expenditure consequent on the addition of Berar referred to in paragraph 209, have also been merged in the new settlement with that province.

Redistribution of grant for University and Collegiate education.

223. The grant of 5 lakhs for the improvement of University and Collegiate education referred to in paragraph 208 of the last Financial Statement has now been distributed as follows for 1905-1906 and for the three subsequent years, at the end of which time the grant will lapse :—

	1905-1906.	1906-1907, and the following years.
	R	R
Madras	1,05,000	1,05,000
Bombay	65,000	65,000
Bengal	1,10,000	1,60,000
Eastern Bengal and Assam	45,000	20,000
United Provinces	80,000	80,000
Punjab	60,000	60,000
Central Provinces	35,000	10,000
TOTAL	5,00,000	5,00,000

Distribution of new grants made in 1906-1907.

Grant for technical education.

224. The recurring grant of 5 lakhs for technical schools and European education referred to in paragraph 134 *ante*, has been distributed as follows so far as the technical education portion is concerned :—

	R
Bombay	1,67,000
Bengal	35,000
United Provinces	30,000
Central Provinces	22,000
TOTAL	2,54,000

The balance, which is intended for European and Eurasian education, has not yet been distributed. The grant to the Central Provinces includes R10,000 for buildings which will not be repeated in subsequent years.

Grant for Police Reforms.

225. The 25 lakhs additional recurring grant for Police reform referred to in paragraph 134 above, has been distributed among the provinces as follows :—

	R
Madras	4,50,000
Bombay	2,50,000
Bengal	4,00,000
Eastern Bengal and Assam	2,25,000
United Provinces	3,25,000
Punjab	2,50,000
Burma	2,50,000
Central Provinces	2,50 000
Minor Provinces	1,00,000
TOTAL	25,00,000

The Government of India have also made an additional grant of 2 lakhs to the Government of Eastern Bengal and Assam during the ensuing year for the reorganization of its Military Police.

Grant for Agricultural and Veterinary development.

226. The grant of 20 lakhs for Agricultural and Veterinary development made this year was shown as undistributed in paragraph 208 of the last Financial Statement, but later on in the year 18·35 lakhs were distributed to the provinces.

In the coming year, as stated in paragraph 134, the grants to the Provinces have been increased to 21½ (R21,55,000) lakhs which are now distributed thus:—

	R
Madras	3,00,000
Bombay	3,50,000
Bengal	3,00,000*
Eastern Bengal and Assam	2,00,000*
United Provinces	3,00,000
Punjab	2,50,000
Burma	2,00,000
Central Provinces	2,20,000*
Frontier Province	35,000
TOTAL	21,55,000

* In these cases the grants are merged in the new settlements.

Compensation to Provinces consequent on the abolition of the patwari and village service cesses.

227. The remission of the patwari and village service cesses involves the following compensatory allotments to Provincial revenues:—

	R
(a) Madras	49,00,000

Of this, 28 lakhs represent compensation for the proceeds of the cess levied from the ryots. The Madras Government contributed an equivalent amount to village service, which was deducted from the total Land Revenue receipts and shown under Local. Hereafter this deduction will cease to be made, with the result that, as three-fourths of the land revenue receipts are Imperial, the Provincial Government would under the settlement conditions only receive 7 lakhs. Hence it is necessary to make a further compensatory assignment of 21 lakhs.

	R
(b) Bengal (for Sambalpur District)	26,000
(c) United Provinces	7,77,000

The total sum remitted in the United Provinces is R25,54,000, and the Local Government contributes R10,00,000 towards the cost of the patwari establishment which may, therefore, be taken at R35,54,000. This expenditure will now be shown under 3—Land Revenue, and under the terms of the Provincial settlement only half the cost (R17,77,000) will fall on Provincial revenues. As these revenues already bear R10,00,000 of the cost, the extra charge entailed on them by the change is R7,77,000 which is given in the shape of compensation. The cost to Imperial revenues is R17,77,000 + 7,77,000 = R25,54,000.

	R
(d) Punjab	15,64,000
(e) Central Provinces	7,25,000

The remission of these cesses will further cost nearly 2 lakhs in the Frontier Province, Ajmer and Coorg; but here the loss falls directly on Imperial.

An assignment of R2,50,000 has also been made to the Government of Bombay to cover the loss sustained by that Government by a reclassification of a portion of the land revenue receipts in Sind formerly classed as local under the head Provincial Rates, and devoted to the payment of village officers there. Hereafter this sum, amounting at present to R5,00,000, will merge in the ordinary Land Revenue head of which the Local Government obtains half. But as it will still pay the whole cost of the village service establishments, it receives a compensatory adjustment of R2,50,000.

Other compensations consequent on adjustments referred to in paragraph 133.

228. The repeal of the zamindari dâk cess in Bengal and Eastern Bengal mentioned in paragraph 132 will fall entirely on Imperial funds. In regard to the relief of District Boards in the United Provinces, the Punjab, Burma, the Central Provinces, the Frontier Province and Coorg of the contributions they have hitherto paid for district post charges, it is necessary to compensate the Central Provinces Administration for the sum formerly received by it in this connection, which was still considered as an item of Provincial revenue after district post charges had been Imperialised. The contribution thus necessitated is R48,000. Compensation of a similar character has, as explained in the footnote to paragraph 133, to be made to the Punjab Government to the extent of R1,41,000. In other cases the cost of the new arrangements falls entirely and directly on Imperial funds.

A compensatory assignment of R67,000 is also made to the Government of the United Provinces on account of the relief of District Boards there from the schools and establishment charges referred to in paragraph 133.

Special contributions for the Chittagong Port and the Madras Harbour.

229. The special contribution towards the improvement of the port of Chittagong referred to in paragraph 209 of the last Financial Statement, will now fall to be paid to the Government of Eastern Bengal and Assam. In view of the necessary improvements being considerably more expensive than was at first anticipated, the Government of India have decided to raise their total contribution to 10 lakhs, of which 5·22 lakhs have been provided for in the Revised Estimate of the current year, and 4·78 lakhs in the Budget for 1906-1907. A final grant of 6·74 lakhs is also provided in the Budget for 1906-1907 as Imperial contribution towards the improvement of the Madras Harbour.

Revenue, Expenditure and balances of the various provinces.

230. The following table gives the usual information regarding revenue, expenditure, and balances of each province, compared with the standards assumed in the settlements in force in each :—

	Estimate for the previous Settlement.	Estimate for the present *quasi-permanent* Settlement.	Accounts. 1902-1903.	Accounts. 1903-1904.	Accounts. 1904-1905.	Revised, 1905-1906.	Budget, 1906-1907.
	1	2	3	4	5	6	7
	R	R	R	R	R	R	R
MADRAS—							
Balance on April 1, 1902	...	...	42,87,000	...	...	...	...
Total Revenue, including adjustments	3,10,05,000	3,50,48,000	3,04,05,000	4,22,11,000	3,63,69,000	4,11,90,000	4,73,15,000
Total Expenditure	3,10,65,000	3,50,48,000	3,04,21,000	3,69,70,000	3,77,71,000	4,11,19,000	4,86,00,000
Closing Balance	...	...	42,71,000	95,12,000	81,10,000	81,81,000	68,90,000
BOMBAY—							
Balance on April 1, 1902	...	...	58,23,000	...	...	...	...
Total Revenue, including adjustments	4,16,53,000	4,91,75,000	4,67,70,000	4,60,62,000	5,10,20,000	5,22,41,000	5,35,57,000
Total Expenditure	4,10,53,000	4,91,75,000	4,91,93,000	4,61,85,000	4,66,33,000	5,25,37,000	5,78,82,000
Closing Balance	...	...	34,00,000	32,77,000	76,73,000	73,77,000	30,52,000
BENGAL—BEFORE PARTITION—							
Balance on April 1, 1902	...	...	49,06,000	...	...	...	...
Total Revenue, including adjustments	4,98,87,000†	...	5,23,92,000	6,33,54,000	5,18,20,000	5,79,90,000	...
Total Expenditure	4,98,87,000†	...	5,17,09,000	5,46,30,000	5,30,82,000	5,91,92,000	...
Closing Balance	...	...	55,29,000*	1,42,53,000	1,30,00,000	1,17,98,000	...
BENGAL AS NOW CONSTITUTED—							
Balance on April 1, 1906	...	1,17,98,000	...	...	...	...	...
Total Revenue, including adjustments	...	4,72,73,000	...	...	...	...	4,90,02,000
Total Expenditure	...	4,72,73,000	...	...	...	...	5,18,24,000
Closing Balance	...	...	...	...	...	...	89,76,000*
ASSAM—							
Balance on April 1, 1902	...	...	6,00,000	...	...	...	...
Total Revenue, including adjustments	72,07,000†	...	84,10,000	92,84,000	75,20,000	1,16,40,000	...
Total Expenditure	72,07,000†	...	74,07,000	81,44,000	77,80,000	79,20,000	...
Closing Balance	...	...	10,09,000	27,49,000	24,80,000	62,00,000	...

* Includes R50,00,000 held for the Calcutta improvement scheme referred to in paragraph 219 of last year's Statement.
† Settlement of 1904.

	Estimate for the previous Settlement.	Estimate for the present *quasi*-permanent Settlement.	Accounts.			Revised, 1905-1906.	Budget, 1906-1907.
			1902-1903.	1903-1904.	1904-1905.		
	1	2	3	4	5	6	7
	R	R	R	R	R	R	R
EASTERN BENGAL AND ASSAM—							
Balance on April 1, 1906 .	...	62,00,000	...	...	...	...	...
Total Revenue, including adjustments . . .	...	2,12,19,000	...	...	...	...	2,25,37,000
Total Expenditure . .	...	2,12,19,000	...	...	...	...	2,39,15,000
Closing Balance . .	...	...	...	...	...	...	48,22,000
UNITED PROVINCES OF AGRA AND OUDH—							
Balance on April 1, 1902 .	...	...	38,80,000	...	...	...	...
Total Revenue, including adjustments . .	3,42,62,000	3,66,64,000	3,89,87,000	4,30,39,000	3,77,58,000	3,79,36,000	4,40,79,000
Total Expenditure . .	3,42,62,000	3,66,64,000	3,90,51,000	3,93,28,000	3,86,27,000	4,12,07,000	4,68,74,000
Closing Balance . .	...	...	38,16,000	75,27,000	66,58,000	33,87,000	5,92,000
PUNJAB—							
Balance on April 1, 1902 .	...	...	14,96,000	...	...	...	...
Total Revenue, including adjustments . . .	1,90,28,000	2,49,50,000	2,24,54,000	2,30,40,000	2,69,82,000	2,69,85,000	2,96,34,000
Total Expenditure . .	1,90,28,000	2,49,50,000	2,14,25,000	2,23,65,000	2,21,87,000	2,90,64,000	3,21,81,000
Closing Balance . .	...	...	25,25,000	32,00,000	79,95,000	59,16,000	33,69,000
BURMA—							
Balance on April 1, 1902 .	...	...	1,38,17,000	...	...	...	...
Total Revenue, including adjustments . . .	3,31,33,000	...	3,40,43,000	3,70,48,000	3,85,71,000	4,22,52,000	4,42,14,000
Total Expenditure . .	3,31,33,000	...	3,73,30,000	3,90,80,000	4,01,63,000	4,42,58,000	4,64,79,000
Closing Balance . .	...	...	1,05,30,000	84,98,000	69,06,000	49,00,000	26,35,000
CENTRAL PROVINCES PROPER—							
Balance on April 1, 1902 .	...	...	22,43,000	...	...	...	...
Total Revenue, including adjustments . . .	83,93,000	...	1,02,98,000	1,14,39,000	1,14,84,000	1,59,33,000	...
Total Expenditure . .	83,93,000	...	1,02,99,000	1,21,80,000	1,21,85,000	1,20,98,000	...
Closing Balance . .	...	...	22,42,000	15,01,000	8,00,000	40,35,000	...
CENTRAL PROVINCES AND BERAR—							
Balance on April 1, 1906 .	...	40,35,000	...	...	...	...	...
Total Revenue, including adjustments . . .	...	1,76,43,000	...	...	...	...	2,03,64,000
Total Expenditure . .	...	1,76,43,000	...	...	...	...	1,97,32,000
Closing Balance . .	...	...	...	...	...	...	46,67,000

Section VII.—Ways and Means.

HOME TREASURY.

231. The following are the details of the transactions of the Home Treasury in the Budget and Revised Estimates of 1905-1906 and in the Budget Estimate of 1906-1907:—

	Budget, 1905-1906.	Revised, 1905-1906.	Budget, 1906-1907.
RECEIPTS.	£	£	£
Permanent Debt incurred for the Redemption of Railway Liabilities	2,927,400	12,480,400	...
Capital raised and deposited by Railway Companies—			
For Capital outlay	402,600	552,200	901,800
* For discharge of Debentures . . .	2,274,800	600,100	2,718,300
Deposits and Advances—			
* Gold Reserve Fund	254,000	6,488,400	3,324,200
Currency Reserve	1,333,000	1,333,300	1,076,700
Other items	14,300	16,500	11,500
Remittance Account between England and India—			
Railway transactions	2,114,000	1,491,700	1,853,500
Remittance of Gold from India . .	...	400,300	...
Gold withdrawn from the Paper Currency Reserve	...	250,000	1,750,000
Other transactions	301,000	1,589,300	339,500
Total Receipts, excluding Council Bills and Loans	9,621,100	25,202,200	11,975,500

* The heads marked with an asterisk appear both on the receipt and payment sides. As the receipts and disbursements under each of them are generally equal, they do not affect the Ways and Means on the year to any material extent.

	Budget, 1905-1906.	Revised, 1905-1906.	Budget, 1906-1907.
	£	£	£
DISBURSEMENTS.			
Excess of Expenditure over Revenue	19,262,800	18,071,800	18,731,300
Railway and Irrigation Capital not charged to Revenue—			
Outlay on State Railways and Irrigation Works	2,372,500	2,088,900	3,590,000
Redemption of Railway Liabilities	3,427,400	12,980,900	...
Outlay of Railway Companies	1,145,200	1,241,900	2,172,700
* Payments to Railway Companies for discharge of debentures	2,274,800	1,236,700	2,718,300
Permanent Debt discharged	250,000	250,100	749,900
Temporary Debt discharged	500,000	500,000	...
Deposits and Advances—			
* Gold Reserve Fund	254,000	6,488,400	3,324,200
Currency Reserve	1,333,000	2,378,300	31,700
Other transactions	3,600	6,000	1,500
Remittance Account between England and India—			
Railway transactions	1,654,300	1,832,000	2,209,500
Purchase of silver	...	8,574,000	750,000
Other transactions	408,300	371,200	422,000
Total Disbursements	32,885,900	56,020,200	34,701,100
Net Disbursements, excluding Council Bills, Loans, and Opening Balance	23,264,800	30,818,000	22,725,600
Financed as follows:			
Council Bills	16,500,000	26,700,000	17,800,000
Permanent Debt incurred	2,000,000	2,000,000	2,000,000
Reduction of Cash Balance	4,764,800	2,118,000	2,925,600
TOTAL	23,264,800	30,818,000	22,725,600
Opening Balance	10,338,282	10,262,581	8,144,581
Closing Balance	5,573,482	8,144,581	5,218,981

* The heads marked with an asterisk appear both on the receipt and payment sides. As the receipt and disbursements under each of them are generally equal, they do not affect the Ways and Means of the year to any material extent.

1905-1906. General Remark

232. In the Budget Estimate of the current year, the net disbursements of the Home Treasury were taken at £23,264,800, and it was proposed to meet these by the sale of Council Bills for £16,500,000, excluding £1,333,000 to be drawn from the Currency Reserve for investment in sterling securities, by the issue of £2,000,000 of India Stock and by drawing to the extent of £4,764,800 on the opening cash balance of the year.

233. The dominant feature of the year has been an exceptionally heavy demand for Council Bills, the total sales being now expected to amount to £31,576,300 or £26,700,000, excluding £3,543,000 drawn on account of the Gold Reserve Fund and £1,333,300 mentioned above as drawn for investment of a part of the currency reserve. Of the additional funds thus obtained, amounting to £10,200,000 as compared with the Budget provision, £7,924,000 has been spent for the purchase of silver sent to this country for the coinage of rupees required to meet the additional Council Bills; £1,045,000 has been remitted to India through the Secretary of State's currency chest in England, the institution of which has been referred to in paragraph 74 of Part I; and £1,231,000 is left as an increase in the resources of the Secretary of State. In addition to the quantity mentioned above as purchased from the extra drawings, silver to the value of £400,000 has been purchased from the remittance of £400,300 in gold received during the year from India, the remittance having been made from this country in March last. £250,000 worth of silver will also be sent to this country, before the 31st March, but this does not affect the Home Treasury balances as the value is to be recovered from the Secretary of State's currency chest, the cost of the silver being added to the bullion reserve of the Currency Department. The other important variations between the Budget and Revised Estimates which affect the closing balance are

(1) a saving of £1,191,000 on the Budget Estimate of net expenditure over revenue, chiefly by reason of lapses under military expenditure; (2) a decrease of £283,600 in the Capital Expenditure on State Railways; and (3) a net increase of £1,324,900 in the receipts from deposits and miscellaneous remittances from India. These together with the net balance of £1,231,000 derived from additional Council Bills have increased the resources of the Secretary of State by £4,030,500. On the other hand, the net payments to railway companies have exceeded the Budget by £1,383,700,* mainly in consequence of the East Indian Railway having raised a smaller amount of debenture stock and to the discharge by the Bombay, Baroda and Central India Railway Company of a part of their debentures. The net result of these variations is that the cash balances will be drawn upon to the extent of £2,118,000 instead of £4,764,800 estimated in March last.

Redemption of Railway Liabilities.

234. In the Budget provision was made for permanent debt to the extent of £2,927,400 on account of the debenture capital of the Bombay, Baroda and Central India Railway, while on the expenditure side provision was made for this sum and for £500,000 against the purchase of the Bengal Central Railway as outlay on redemption of railway liabilities. The latter charge] has been duly incurred, but of the debentures of the Bombay, Baroda and Central India Railway, £536,100 were discharged by the Company before the purchase of the line. The method of purchase had not been decided upon at the time the Budget Estimate was prepared. Ultimately, the purchase price of the undertaking was fixed at £11,685,600 which was discharged, as regards £2,000,000 by the creation of new 3 per cent. capital stock of the Company to that amount, and as to the balance of £9,685,600 by the creation of £10,089,100 India 3 per cent. stock issued to the Company. Hence the large variations which appear under the heads in question as between the Budget of 1905-1906 and the Revised Estimate: they do not affect the cash balances.

1905-1906. Investment of part of the Currency Reserve.

235. The Budget Estimate provided for the remittance to London of £1,333,000 of the currency reserve held in India for investment of an additional sum of two crores of rupees in sterling securities: in accordance with the original intention, the remittance was made by means of Council Bills, and Consols of the nominal value of £923,646½ and £500,000 of Exchequer Bonds were purchased therewith by the Secretary of State. In December and February last, to relieve the great pressure on the Indian Treasury balances, occasioned by the very heavy sales of Council Bills and telegraphic transfers, the Secretary of State paid from his Treasury balance to the Currency chest held at the Bank of England, a sum of £1,045,000 in gold: this admitted of a corresponding transfer of 156⅔ lakhs of rupees from the Currency to the Treasury balances in India. This accounts for the increase of £1,045,000 shown against "Currency Reserve" on the payment side of the table in paragraph 231.

	Budget, 1905-1906.	Revised, 1905-1906.
* Capital raised and deposited by Railway companies—	£	£
For capital outlay	402,600	552,200
For discharge of debentures	2,274,800	600,100
Remittance Account between England and India—Railway transactions	2,114,000	1,491,700
Total Receipts .	4,791,400	2,644,000
Railway and Irrigation Capital not charged to Revenue—		
Outlay of Railway companies	1,145,200	1,241,900
Payments to Railway companies for discharge of debentures	2,274,800	1,236,700
Remittance Account between England and India—Railway transactions	1,654,300	1,832,000
Total Disbursements .	5,074,300	4,310,600
Net Disbursements .	282,900	1,666,600
Increase .	1,383,700	

1905-1906. Council Bills.

236. As already mentioned, the demand for Council Bills and telegraphic transfers has been exceptionally heavy throughout the year, and the sales are now expected to reach the record figure of £31,576,300. Of this sum, £3,543,000 and £1,333,300, respectively, have been appropriated for the remittance to London of the profit on coinage accruing to the Gold Reserve Fund and the sterling investment on account of the Currency Reserve. To avoid heavy shipments to India of gold from Australia, the Secretary of State in December last decided to purchase from certain selected banks and firms consignments of sovereigns, payment being made therefor by telegraphic transfers issued at 16*d.* per rupee. The sum of £31,576,300 mentioned above includes transfers aggregating £3,178,300 granted under these conditions.

1905-1906. Loans.

237. The Budget Estimate provided for the discharge of the residue (£500,000) of the Temporary Sterling Debt, and for the issue as permanent debt of £2,000,000 India Stock for the purchase of the Bengal Central Railway (£500,000), the discharge of Great Indian Peninsula Railway Debentures (£250,000), and advances to Indian Railway Companies under Act 51 Vict., c. 5. This programme has been adhered to. The sterling loan was announced in April last, tenders being invited for £2,000,000 of 3 per cent India Stock at a minimum rate of 97 per cent. The applications received amounted to £5,203,800 and the average rate of accepted tenders was £97 18*s.* 1*d.*

1905-1906. Capital raised and deposited by Railway Companies.

238. The details of the transactions under Capital raised and deposited by Railway Companies are as follows :—

	Budget, 1905-1906.	Revised, 1905-1906.
RECEIPTS.		
Subscribed Capital.		
To discharge Debentures—	£	£
Assam Bengal Railway	300,000	...
Bengal-Nagpur Railway Extensions	400,000	...
Indian Midland Railway	150,000	..
Southern Mahratta Railway	688,100	600,000
Bombay, Baroda and Central India Railway	636,700	100
Madras Railway	100,000	...
	2,274,800	600,100
To meet Capital outlay—		
Southern Mahratta Railway	100,000	249,600
Madras Railway	300,000	299,900
	400,000	549,500
Miscellaneous (Transfer fees, etc.)	2,600	2,700
TOTAL	402,600	552,200
TOTAL RECEIPTS	2,677,400	1,152,300
ISSUES.		
For discharge of Debentures	2,274,800	1,236,700
For Capital outlay, *i.e.*, Stores, Establishment Charges, etc.	1,145,200	1,241,900
	3,420,000	2,478,600

Railway debentures for £1,040,600 which matured during the course of the year were renewed and the discount paid on renewal amounted to £2,500. Debentures for £1,234,200 were discharged, but only £600,100 of these were replaced by fresh capital.

1905-1906. Remittance Account between England and India—Railway transactions.

239. The Railway Companies whose transactions are dealt with above have separate capital deposit accounts in England, and funds raised and withdrawn by them in England are brought directly to account in the Home Treasury. There are, however, other Companies which work railways that are the property of the State, namely, the East Indian, the South Indian, the Great Indian Peninsula, the Bombay, Baroda and Central India and the

Rajputana-Malwa Railways. Advances are made to these Companies in England for the purchase of stores, and funds are sometimes raised by them and deposited with the Secretary of State: these deposits and advances, instead of being brought directly to account in England, are treated as Remittances from or to India and are brought to account in this country. The details of the transactions during the current year are as follows:—

RECEIPTS.	Budget, 1905-1906.	Revised, 1905-1906.
Debentures raised—	£	£
East Indian Railway { To replace Debentures	300	300
East Indian Railway { For additional Capital	1,999,700	1,378,000
South Indian Railway Ditto	111,000	110,000
	2,111,000	1,488,300
Transfer fees, etc.	3,000	3,400
TOTAL RECEIPTS	2,114,000	1,491,700
ISSUES.		
For discharge of Debentures—		
East Indian Railway	300	300
Advances for Purchase of Stores—	1,654,000	1,831,700
TOTAL ISSUES	1,654,300	1,832,000

The East Indian Railway issued only £1,500,000 of Debenture Stock instead of the £2,000,000 budgeted for. The proceeds amounted to £1,378,300.

Budget Estimate of 1906-1907.

240. In the Budget Estimate of 1906-1907 the net disbursements, exclusive of receipts from Council Bills and Loans, are taken at £22,725,600: of this, £749,900 is for the discharge of Bombay, Baroda and Central India Railway debentures. Inclusive of £500,000 for the purchase of the Bengal Central Railway, and £250,000 for the discharge of Great Indian Peninsula Railway debentures, the net outgoings in the Budget Estimate of the current year were £23,264,800. The decrease next year is thus £539,200: this is the net result of several variations, the more important of which are:—

Better.	£
Net expenditure on Revenue Account (Decrease chiefly in Army Reorganization expenditure), *less*	531,500
Capital raised by Railway Companies for capital outlay (Debentures raised, *more* £943,500; Debentures discharged, *more* £443,500), net *better*	500,000
Temporary Debt discharged (India Bills), *less*	500,000
Redemption of Railway Liabilities, *less* £3,427,400, and Permanent Debt incurred therefor, *less* £2,927,400, net *better*	500,000
Gold withdrawn from the Paper Currency Reserve in London, including repayment to Secretary of State's treasury of the £1,045,000 referred to in para. 235, and £750,000 for the purchase of Silver, *more*	2,795,000
	4,826,500

Worse.	
Issues to Railway Companies for capital outlay, *more*	1,027,500
Issues to Railway Companies working State Railways, for capital outlay, *more*	555,500
Debenture capital raised by Railway Companies working State Railways (Debentures raised, *less* £261,000; Debentures discharged, *less* £300), net *worse*	260,700
Outlay on State Railways and Irrigation Works, *more*	1,217,500
Permanent Debt discharged (Debentures of purchased Railways), *more*	499,900
Purchase of silver	750,000
	4,311,100

Of the net disbursement of £22,725,600 next year, it is proposed to meet £17,800,000 by the sale of Council Bills and £2,000,000 by the issue of India Stock. The remainder, £2,925,600, will be met by drawing upon the cash balance of the Home Treasury, which at the close of the current year is expected to stand at £8,144,581. The cash balance on the 31st March 1907 is therefore estimated at £5,218,981. The estimate of Council drawings is for the amount required to provide for the Secretary of State's requirements: but additional bills will, as usual, be sold if needed to meet the demands of trade.

1906-1907. Loans.

241. There is no temporary Sterling debt now outstanding. Of the £2,000,000 India Stock which it is at present intended to place upon the market, £749,900 is for the discharge of Bombay, Baroda and Central India Railway debentures which fall due next year, and the remainder for advances to Indian Railway Companies.

1906-1907. Capital of Railway Companies.

242. The details of the estimates of capital to be raised by Railway Companies are as follows:—

	To replace Debentures.	Additional Capital.
Subscribed Capital of Railway Companies:—	£	£
Bengal-Nagpur Railway and Extensions	1,348,900	...
Indian Midland Railway	972,900	...
Burma Railways	...	700,000
Madras Railway	396,500	200,000
	2,718,300	900,000
Transfer fees and miscellaneous refunds	...	1,800
	2,718,300	901,800
Debenture Capital of Companies working purchased Railways:—		
East Indian Railway	...	1,850,000
Transfer fees and miscellaneous refunds	...	3,500
TOTAL	...	1,853,500

1905-1906 and 1906-1907. Gold Reserve Fund.

243. The following are the details of the transactions of the Gold Reserve Fund in England:—

	1905-1906.		1906-1907.
	Budget.	Revised.	Budget.
RECEIPTS.			
(*a*) Profit on coinage, remitted to England from India—	£	£	£
By Council Bills	...	3,543,000	...
(*b*) Dividends on investments and discount on Treasury Bills	254,000	245,400	324,200
(*c*) Treasury Bills paid off at maturity, and re-invested	...	2,700,000	3,000,000
TOTAL	254,000	6,488,400	3,324,200
PAYMENTS.			
Investments made	254,000	6,488,400	3,324,200

BALANCES.	1905-1906. Budget. £	1905-1906. Revised. £	1906-1907. Budget. £
Opening Balance—			
Invested . . .	8,377,700	8,376,600	12,165,000
Uninvested . . .	100,300	152,000	97,700
	8,478,000	8,528,600	12,262,700
Closing Balance—			
Invested	8,631,700	12,165,000	12,489,200
Uninvested	250,300	97,700	97,700
	8,882,000	12,262,700	12,586,900
Profits on new coinage in India .	150,000	3,488,700	...

1905-1906 and 1906-1907. Summary of Debt Transactions and Capital Account of Railway Companies.

244. The following is a summary of the figures relating to Council Bills and the Sterling Debt of Government and of Railway Companies included in the Estimates for 1905-1906 and 1906-1907 :—

RECEIPTS.	Budget, 1905-1906. £	Revised, 1905-1906. £	Budget, 1906-1907. £
Council Bills (exclusive of Bills for £3,543,000 in the Revised Estimate of 1905-1906 on account of the Gold Reserve Fund, and £1,333,300 in the Budget and Revised Estimates of 1905-1906 on account of the Currency Reserve) . .	16,500,000	26,700,000	17,800,000
Permanent Debt incurred for the Redemption of Railway Liabilities	2,927,400	12,480,400	...
Permanent Debt incurred (India Stock)	2,000,000	2,000,000	2,000,000
Receipts on account of the Subscribed Capital of Railway Companies	2,674,800	1,149,600	3,618,300
Receipts on account of the Debenture Capital of other Railway Companies (the East Indian and South Indian Railway Companies) . . .	2,111,000	1,488,300	1,850,000
OUTGOINGS.			
Redemption of Railway Liabilities	3,427,400	12,980,900	...
Permanent Debt discharged .	250,000	250,100	749,900
Temporary Debt discharged .	500,000	500,000	...
Discharge of Railway Companies' Debentures	2,274,800	1,236,700	2,718,300
Discharge of East Indian Railway Company's Debentures .	300	300	...

245. The programme herein announced of the probable drawings on India, and of the transactions in connection with the Government Sterling Debt and the borrowings of Railway Companies, represents the present intentions of the Secretary of State. But in view of the varying conditions of Indian finance and of the London money market, no assurance can be given that this programme will be adhered to either in amount or in form. The Secretary of State reserves to himself the right to vary the programme to any extent that may be considered necessary during the course of the year.

INDIA.

246. The following is a summary of the Estimates of Ways and Means in India during 1905-1906 and 1906-1907:—

	Budget Estimate, 1905-1906.		Revised Estimate, 1905-1906.		Budget Estimate, 1906-1907.	
	Rupee figures.	Equivalent in £ at R15=£1.	Rupee figures.	Equivalent in £ at R15=£1.	Rupee figures.	Equivalent in £ at R15=£1.
Receipts.	R	£	R	£	R	£
1. Excess of Revenue over Expenditure charged to Revenue	30,24,99,000	20,166,600	29,74,13,000	19,827,500	29,40,81,000	19,605,400
* 2. Capital raised through Companies for outlay on State Railways (net)	3,16,61,000	2,110,700	2,23,20,000	1,488,000	2,77,50,000	1,850,000
3. Capital raised and deposited by Railway Companies	1,52,000	10,100	10,38,000	69,200	5,32,000	35,500
4. Unfunded Debt incurred, mostly Savings Bank deposits (net)	1,26,98,000	846,500	79,86,000	532,400	91,20,000	608,000
5. Appropriation for Reduction or Avoidance of Debt	55,98,000	373,200	73,95,000	493,000	1,98,000	13,200
6. Other Deposits and Remittances (net)	—3,53,000	—23,500	3,14,67,000	2,097,800	—1,44,13,000	—960,900
7. Capital Local Boards (net)	...	...	22,000	1,500	24,000	1,600
8. Remittance account between England and India—						
(a) Silver remitted from England	60,50,000	403,300	13,10,30,000	8,735,300	1,50,00,000	1,000,000
(b) Transactions of Railway Companies (net) excluding debenture capital	2,47,65,000	1,651,000	2,74,24,000	1,828,300	3,30,90,000	2,206,000
Total Receipts excluding Loans	38,30,70,000	25,537,900	52,60,95,000	35,073,000	36,53,82,000	24,358,800
Disbursements.						
9. Capital Expenditure not charged to Revenue—						
(a) State Railways and Irrigation Works	7,98,43,000	5,322,900	10,63,92,000	7,092,800	7,86,18,000	5,241,200
(b) Outlay by Companies (net)	66,86,000	445,700	—2,19,21,000	—1,461,400	—20,70,000	—138,000
10. Permanent Debt discharged	21,50,000	143,300	21,16,000	141,100	12,91,000	86,100
11. Provincial and Local surpluses or deficit added to or deducted from expenditure †	2,05,55,000	1,370,300	—12,06,000	—80,400	1,61,64,000	1,077,600
12. Imperial and Provincial Loans (net)	32,06,000	213,700	16,61,000	110,700	68,51,000	456,700
13. Remittance account between England and India—						
*(b) Capital raised by Railway Companies (net)	3,16,61,000	2,110,700	2,23,20,000	1,488,000	2,77,50,000	1,850,000
(c) Other transactions (net)	—4,85,000	—32,300	1,80,13,000	1,200,900	2,96,34,000	1,975,600
14. Council Bills ‡	25,20,54,000	16,803,600	40,04,67,000	26,697,800	26,70,57,000	17,803,800
Total Disbursements	39,56,70,000	26,377,900	52,78,42,000	35,189,500	42,52,95,000	28,353,000
Net Disbursements	1,26,00,000	840,000	17,47,000	116,500	5,99,13,000	3,994,200
Financed as follows:						
Permanent Debt incurred	4,00,00,000	2,666,700	4,00,00,000	2,666,700	4,50,00,000	3,000,000
Reduction of + or addition to — Treasury Balances	—2,74,00,000	—1,826,700	—3,82,53,000	—2,550,200	+1,49,13,000	+994,200
Total	1,26,00,000	840,000	17,47,000	116,500	5,99,13,000	3,994,200
Opening Balance	15,50,00,274	10,333,35[illegible]	16,12,47,000	10,749,770	19,95,00,000	13,299,970
Closing Balance	18,24,00,274	12,1[illegible],052	19,05,00,000	13,299,970	18,45,87,000	12,305,770

* The figures under heads 2 and 13 (b) balance each other.

† Head 11 represents expenditure defrayed by reduction of Provincial and Local balances.

‡ The figures shown under head 14 differ from those given in the Home Treasury Ways and Means statement, as Bills drawn by the Secretary of State towards the end of one year are paid in India in the next. The figures of the present statement represent payments in India.

1905-1906. Main features of Budget Estimate.

247. In the Budget Estimate of 1905-1906 it was assumed that the year would open with a cash balance in Indian Treasuries of 15,50 lakhs. It was calculated (1) that the net Revenue receipts would amount to 30,25 lakhs; (2) that the deposits in Savings Banks and Provident Institutions would result in a net receipt of 1,27 lakhs; (3) that the remittances of Railway Companies and on other miscellaneous accounts would yield a net sum of 2,49 lakhs on the receipt side; (4) that a sum of 56 lakhs would be available from the Famine Insurance grant for avoidance of debt, after meeting the expenditure required for Famine Relief and construction of Protective Works; and that 60½ lakhs worth of silver bullion sent from England in March last would be received in the current year. On the other hand, provision was made (1) for a net expenditure from Provincial balances of 2,05½ lakhs; (2) for Capital expenditure in India on Railways and Canals, to the extent of 8,65 lakhs; (3) for discharge of Provincial Debenture loans falling due during the year for 9 lakhs, and for the payment of the annual instalment of 12 lakhs towards liquidation of the Gwalior loan of 1887; (4) for 32 lakhs for loans to Native States, cultivators, municipalities and other local bodies; and (5) for payment of Council Bills to the extent of 25,20 lakhs. The payments mentioned aggregate 36,43½ lakhs, while the receipts amount to 35,17½ lakhs, the net disbursements being thus 1,26 lakhs. A rupee loan of 4 crores was to be raised to meet this deficiency and to strengthen the cash balances.

1905-1906. Main features of Revised Estimate.

248. The results according to the Revised Estimate show considerable variations from this forecast. Council Bill payments have exceeded the estimate by 14,84 lakhs; but against this silver to the value of 12,50 lakhs (13,10 lakhs against 60½ lakhs estimated) has been received from England for coinage of rupees, the net excess payment being 14,84—12,50=2,34 lakhs. The net Imperial revenue in India is now estimated at 29,74 lakhs, being 51 lakhs less than the Budget Estimate. Savings Banks deposits are now expected to fall short of the Budget by 47 lakhs, while Capital expenditure in India on Railways and Irrigation works is expected to exceed the estimate by 2,65 lakhs. On the other hand, Provincial balances will be increased by 12 lakhs, instead of being drawn upon to the extent of 2,06 lakhs. The net payments to Railway Companies on account of Capital outlay are 322 lakhs less than the Estimate. The amount available from the Famine Insurance grant for avoidance of debt, after meeting the expenditure for Famine Relief and construction of Protective Works is 18 lakhs more. Loans granted to Native States, municipalities and other local bodies are 15 lakhs less, while deposits and remittance transactions are expected to show an excess receipt of 133 lakhs. The total improvements mentioned above amount to 7,06 lakhs and the increased disbursements to 597 lakhs, the net result being an improvement of 109 lakhs. The cash balances are accordingly expected to be better than on 1st April last by 383 lakhs instead of by 274 lakhs as in the Budget Estimate; adding a betterment of 62 lakhs in the opening balance, the year is expected to close with a cash balance of 19,95 lakhs against 18,24 lakhs taken in the Budget Estimate.

1905-1906. Council Bills.

249. As mentioned already, the demand for Council Bills in the current year has been exceptionally heavy. In addition to the 40,05 lakhs shown in the table above as paid from treasury balances, 2 crores have been paid from the currency reserve and 5,31 lakhs from the Gold Reserve Fund for investment in England in gold securities. The total payments thus amount to the record figure of 47,36 lakhs.

1905-1906. Rupee Loan.

250. In accordance with the intention expressed in paragraph 233 of the last Financial Statement, a 3½ per cent loan of 4 crores was announced in July last. Tenders were opened on the 2nd August and the result of the loan was as follows:—

Total amount tendered.	Amount accepted.	Average rate of accepted tenders.	Minimum rate accepted.
R	R	R a. p.	R a. p.
19,26,86,200	4,00,00,000	98 13 10·45	98 12 0

1906-1907. Main features of Budget Estimate.

251. In 1906-1907, the net Imperial revenue in India is estimated at 29,41 lakhs. Savings Banks are expected to yield a net receipt of 91 lakhs; but only 2 lakhs are expected to be available from the Famine Insurance grant for avoidance of debt; the transactions with Railway Companies are expected to show a net receipt of 357 lakhs of which 283 lakhs represent fresh capital to be raised by them; and deposits and miscellaneous remittance transactions are expected to show a net receipt of 166 lakhs. On the other hand, provision

has been made (1) for expenditure of 162 lakhs from Provincial balances; (2) for capital expenditure in India on State Railways and Irrigation Works of 786 lakhs; (3) for 13 lakhs for discharge of permanent debt, chiefly the payment of the annual instalment towards repayment of the Gwalior loan; (4) for 68 lakhs for loans to be granted to cultivators, Native States, Municipalities, and District Boards for construction of railways; (5) for a payment of 457 lakhs to the Currency Department as the equivalent of an amount to be transferred by the Secretary of State from his Currency chest to his treasury, of which 150 lakhs is for the purchase of silver to be sent to this country for coinage; and (6) for payment of Council Bills to the extent of 26,70 lakhs. The payments mentioned aggregate 41,56 lakhs while the receipts come to 35,57 lakhs, the net disbursements being 599 lakhs.

1906-1907. New Rupee loan.

252. It is proposed to meet $4\frac{1}{2}$ crores out of the net disbursement of 599 lakhs by raising a new rupee loan for that amount in 1906-1907, the remaining 149 lakhs being met by drawing upon the cash balances. The year is thus expected to close with a cash balance of 18,46 lakhs. The announcement now made regarding the rupee loan is in accordance with present intention; but full liberty is reserved, as usual, to vary the programme now announced to any extent that may be considered desirable.

1905-1906 and 1906-1907. Post Office Savings Banks, etc.

253. The following table gives details of the transactions of Savings Banks and Provident Funds during a series of years, and the estimated transactions for 1905-1906 and 1906-1907:—

YEAR.	Net additions to deposits, cash.	Interest.	Total addition.
	R	R	R
1892-1893	54,89,000	33,94,000	88,83,000
1893-1894	17,99,000	36,80,000	54,79,000
1894-1895	−8,45,000	29,70,000	21,25,000
1895-1896	24,77,000	33,85,000	58,62,000
1896-1897	−58,11,000	34,66,000	−23,45,000
1897-1898	−65,71,000	32,70,000	−33,01,000
1898-1899	−8,84,000	32,29,000	23,45,000
1899-1900	1,40,000	33,48,000	34,88,000
1900-1901	19,44,000	34,80,000	54,24,000
1901-1902	31,04,000	36,87,000	67,91,000
1902-1903	52,40,000	39,00,000	91,40,000
1903-1904	66,99,000	42,15,000	1,09,14,000
1904-1905	78,94 000	45 87,000	1,24,81,000
1905-1906 (Budget)	70,73,000	48,97,000	1,19,70,000
1905-1906 (Revised)	23,87,000	47,82,000	71,69,000
1906-1907 (Budget)	32,77,000	49,62,000	82,39,000

A net deposit in the Post Office Savings Banks of $70\frac{3}{4}$ lakhs apart from interest was assumed in the Budget Estimate of the current year. The transactions of the first ten months of the year have resulted in a net increase in the deposits of only 22 lakhs, probably owing, as stated in paragraph 188, to the immediate effect of an alteration in the rates of interest. There is, however, some indication that the withdrawals in the closing months of the year are not likely to be as heavy as in 1904-1905 and it is now expected that, apart from interest, there will be a net increase in the deposits of about $23\frac{7}{8}$ lakhs during the year 1905-1906.

In the Budget Estimate for 1906-1907, a net deposit of $32\frac{3}{4}$ lakhs, apart from interest is anticipated.

Section VIII.—Summary.

254. The principal features in this statement are the following:—

I.—The Accounts of 1904-1905 closed with a surplus of £3,456,066, being £29,434 less than the surplus expected in the Revised Estimate of that year.

II.—1905-1906—

(1) The Revised Estimates show a total revenue of £84,829,500, a total expenditure charged to Revenue of £83,073,800, and a surplus of £1,755,700. This surplus is higher than that estimated in March 1905 by £851,900.

(2) There has again been a large development of revenue in all branches outside Land, Customs and Irrigation Revenue, net earnings of Railways showing the largest increase.

Railway traffic receipts have expanded largely, and the net receipts have exceeded the estimate by £413,600.

Excise has yielded an increase of £210,400 and Forest of £188,200.

Interest receipts show an improvement of £139,700 and Mint of £199,800 owing to exceptionally heavy coinage of rupees.

Land Revenue receipts, including the portion credited to Irrigation, are expected to fall short of the estimate by £443,900, chiefly in Bombay, Madras, Punjab and the United Provinces owing to partial failure of rains.

Irrigation Direct Receipts are also less by £101,400.

(3) Army expenditure is expected to be less than the estimate by £842,000: Special Expenditure is less by £884,400, while ordinary Expenditure is more by £42,400. This is only nominal, being more than covered by increase in receipts amounting to £150,300.

Military Works Expenditure is also less by £71,200, chiefly in special expenditure connected with the reorganization of the Army.

The grant of £253,200 for Special Defences has been used only to the extent of £192,000.

Owing mainly to the inability of the Local Governments to expend their full allotments, there are savings under most of the chief administrative heads, the more important being Civil Departments other than Political, £509,900, and Civil Works £178,500.

Political Expenditure is more by £272,300, chiefly in consequence of payment of Amir's subsidy.

Famine relief expenditure is £75,200 less than the estimate. There is a saving on the provision in Madras and Bombay, but it has been partially counterbalanced by expenditure in Ajmer and the United Provinces.

(4) Special grants, aggregating £400,000, have been made to the Governments of the Central Provinces and Eastern Bengal and Assam to start their new settlements.

(5) A loan of four crores of rupees was raised in India; and India 3 per cent stock of £2,000,000 was raised in England, of which £250,000 was applied to the discharge of Great Indian Peninsula Railway Debentures. £500,000 being the residue of India Bills, temporary, fell due, and were discharged.

(6) Fresh capital was raised through Railway Companies to the extent of £1,470,100 as compared with £2,520,800 entered in the Budget.

(7) The drawings of Councils in 1905-1906 are expected to amount to £31,576,300. Of this £3,543,000 represent remittances on account of the Gold Reserve Fund, and £1,333,300 on account of the Currency Reserve invested in sterling securities and

£26,700,000 are remittances on ordinary account, as compared with £16,500,000 entered in the Budget.

(8) Out of the additional Council Bills sold during the year, silver to the value of £7,924,000 has been purchased and sent to India for coinage. Silver to the value of £400,000 has also been purchased from gold remitted from India in March last and a further quantity worth £250,000 will be purchased for the same purpose from the Currency reserve before the close of the current year.

(9) The Gold Reserve Fund on 31st March 1906 stands at £12,262,700.

III.—1906-1907.

(1) The Budget Estimates of 1906-1907 show a total revenue of £86,495,100, a total expenditure charged to revenue of £85,621,000 and a surplus of £874,100.

(2) This surplus is obtained after providing for the following measures of fiscal relief and administrative improvement:—

(*a*) Repeal of the Patwari cess in Northern India and the Central Provinces, of the Ryotwari Village Service cess in Madras, and of the Village Service cess in Coorg; cost £524,300.

(*b*) Abolition of Zamindari Dâk cess in Bengal and Eastern Bengal; cost £23,600.

(*c*) Relief of District Boards in Northern India, Central Provinces, Coorg and Burma of contributions they have hitherto paid towards District Post charges; cost, including relief of United Provinces District Boards of some small school and other charges, £38,800.

(*d*) Further grant of £166,700 for police reform.

(*e*) Additional grant of £26,700 for agricultural and veterinary improvement and of £33,300 for European and technical education.

The total cost of these measures is estimated at £813,400. Under existing conditions the surplus would therefore have been £1,687,500.

(3) Of the increase in receipts compared with current year's Budget £2,298,200 are due to Railways. There is a counterbalancing increase of £1,633,100 under Railway charges, thus affording a net additional gain of £665,100.

(4) Other important variations in revenue are increases of £331,700 under Land Revenue including portion due to Irrigation, £149,000 Salt, £163,400 Stamps, £374,200 Excise, £118,800 Post Office, £148,500 Major Irrigation Works Direct receipts, and £100,200 Customs.

(5) There are decreases of £646,600 under Opium, owing mainly to the price of Bengal opium being now taken at R1,125 per chest, and of £516,800 under Provincial Rates owing to the remission of cesses above mentioned.

(6) The total Military expenditure, including Army, Military Works, Marine and Special Defences, is £21,841,600—£390,900 less than in the current year's Budget. Including Military receipts the net outlay is less by £521,100. The allotment for Re-organisation and other special expenditure included in the above is £2,766,600 against £3,266,600 provided this year.

(7) Civil administration heads show general increase, the most important being £206,900 under Police, due to carrying out of reforms; £283,700 Political (payments to Amir); and £327,400 Famine Relief. Total Famine Relief Expenditure is £539,100.

(8) A *quasi*-permanent settlement has been made with the Central Provinces and Berar, and the settlements previously made with Bengal and Assam are now revised with reference to re-constitution of province. Generally speaking, these provinces get one-half share of divisible revenues, and Central Provinces and Eastern Bengal obtain, as above mentioned, initial grants of £200,000 each.

(9) Subject to the usual reservations, loans of £2 millions in England and of 4½ crores in India are announced. The sterling loan is required to discharge £749,900 Bombay, Baroda and Central India debentures and for advances to Indian Railway companies. The rupee loan is for capital expenditure on Railways and Irrigation.

(10) Subject to the usual reservations, provision is also made for the raising of capital through railway companies as follows:—namely, (*a*) for outlay on State Railways £1,850,000 and (*b*) for expenditure on Companys' Railways £935,500.

(11) Drawings of Council Bills are entered at £17,800,000.

IV.—Capital Expenditure.

The following table shows the capital expenditure on Railways and Irrigation Works:—

	Accounts, 1904-1905.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
	R	R	R
RAILWAYS			
Included in the Government "Capital" programme	10,78,29,369	12,50,00,000	15,00,00,000
Famine Protective lines	17,37,184	8,69,000	1,01,000
Branch lines not on firm guarantee	87,865	10,55,000	5,11,000
Railways outside the Government accounts	69,22,000	80,68,000	53,95,000
Provincial and Local State lines	93,754	97,000	73,000
TOTAL RAILWAYS	11,66,70,172	13,50,89,000	15,60,80,000
IRRIGATION WORKS	54,17,580	81,18,000	1,25,00,000
TOTAL RAILWAYS AND IRRIGATION WORKS, IN RUPEES	12,20,87,752	14,32,07,000	16,85,80,000
Converted into sterling at R15 = £1	8,139,183	9,547,100	11,238,700

W. S. MEYER.

March 21, 1906.

APPENDIX I.

ACCOUNTS AND ESTIMATES.

Accounts	. . . . .	1904-1905
Revised Estimates	. . .	1905-1906
Budget Estimates	. . .	1906-1907

CONTENTS.

I.—General Statement of the Revenue and Expenditure charged to

	For details, *vide* Statement.	Accounts, 1904-1905.	Budget Estimate, 1905-1906.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
Revenue—					
Principal Heads of Revenue—		£	£	£	£
Land Revenue	A	18,953,997	19,468,700	19,028,700	19,764,200
Opium	"	6,021,499	5,477,700	5,490,500	4,831,100
Salt	"	5,354,768	4,260,000	4,336,700	4,400,000
Stamps	"	3,738,362	3,807,300	3,867,700	3,970,700
Excise	"	5,353,424	5,443,100	5,653,500	5,817,300
Customs	"	4,361,771	4,364,000	4,324,900	4,464,200
Other Heads	"	6,068,814	6,625,100	6,822,500	6,358,200
TOTAL PRINCIPAL HEADS	...	50,452,635	49,445,900	49,524,500	49,605,700
Interest	A	849,579	805,400	945,100	853,000
Post Office	"	1,575,980	1,608,300	1,658,700	1,727,100
Telegraph	"	897,923	909,100	913,700	938,100
Mint	"	206,410	105,500	305,300	201,900
Receipts by Civil Departments	"	1,547,333	1,508,800	1,533,900	1,533,900
Miscellaneous	"	690,126	707,200	735,000	650,700
Railways	"	24,022,465	23,856,400	24,658,200	26,154,600
Irrigation	"	3,071,036	3,055,300	2,952,500	3,250,000
Other Public Works	"	538,553	503,500	524,700	515,600
Receipts by Military Department	"	960,931	927,600	1,077,900	1,064,500
TOTAL REVENUE	...	84,812,971	83,433,000	84,829,500	86,495,100

L. E. PRITCHARD,
Deputy Comptroller General.

FORT WILLIAM,
FINANCE DEPARTMENT;
March 21, 1906.

Revenue of the Government of India, in India and in England.

	For details, *vide* Statement.	Accounts, 1904-1905.	Budget Estimate, 1905-1906.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
Expenditure—		£	£	£	£
Direct Demands on the Revenues	B	8,569,136	8,756,800	8,769,900	9,057,200
Interest	"	1,646,945	1,364,900	1,417,800	1,278,800
Post Office	"	1,519,813	1,543,500	1,558,200	1,600,900
Telegraph	"	902,268	1,034,400	1,068,200	1,155,000
Mint	"	117,877	123,300	120,700	139,300
Salaries and Expenses of Civil Departments	"	12,399,763	13,380,300	13,142,700	14,283,300
Miscellaneous Civil Charges	"	4,264,790	4,275,600	4,299,600	4,323,500
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000	1,000,000
Railway Revenue Account	"	21,917,027	22,292,200	22,632,700	23,925,300
Irrigation	"	2,786,353	2,893,400	2,908,600	2,992,900
Other Public Works	"	5,766,144	6,699,600	6,442,700	6,864,200
Army Services	"	20,175,694	20,282,300	19,440,300	19,846,700
Special Defences (1902)	"	128,295	253,200	192,000	231,500
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	81,194,105	83,899,500	82,993,400	86,698,600
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year.	End of B	608,724	2,500	572,700	30,200
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.	"	*445,924*	*1,372,800*	*492,300*	*1,107,800*
TOTAL EXPENDITURE CHARGED TO REVENUE	...	81,356,905	82,529,200	83,073,800	85,621,000
SURPLUS	...	3,456,066	903,800	1,755,700	874,100
TOTAL	...	84,812,971	83,433,000	84,829,500	86,495,100

A. F. COX,
Comptroller General.

W. S. MEYER,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, *vide* Statement.	Receipts.			
		Accounts, 1904-1905.	Budget Estimate, 1905-1906.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
		£	£	£	£
Surplus	C	3,456,066	903,800	1,755,700	874,100
Railway and Irrigation Capital not charged to Revenue—					
Capital raised through Companies towards Outlay on State Railways (net)	C	963,636	2,110,700	1,488,000	1,850,000
Capital raised and deposited by Railway Companies (net)	"	1,448,684	410,100	—17,900	935,500
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	3,413,480	7,200,800	16,755,900	4,164,000
Unfunded Debt (net Incurred)	"	879,611	846,500	532,400	608,000
Deposits and Advances (net)	"	1,087,936	...	1,009,800	...
Loans and Advances by Imperial Government (net Repayments)	"	112,637	3,500	245,600	56,200
Loans and Advances by Provincial Governments (net Repayments)	"	108,716	...	...	...
Capital Account of Local Boards	"	1,468	...	1,500	1,600
Remittances (net)	"	...	328,300	1,455,700	...
Secretary of State's Bills drawn	"	23,725,162	16,500,000	26,700,000	17,800,000
TOTAL RECEIPTS	...	35,197,396	28,303,700	49,926,700	26,289,400
Opening Balance—India	...	11,869,552	10,333,352	10,749,770	13,299,970
England	...	7,294,782	10,338,282	10,262,581	8,144,581
TOTAL	...	54,361,730	48,975,334	70,939,051	47,733,951

FORT WILLIAM,
FINANCE DEPARTMENT;
March 21, 1906.

L. E. PRITCHARD,
Deputy Comptroller General.

Government of India, in India and in England.

	For details, *vide* Statement.	Disbursements. Accounts, 1904-1905.	Budget Estimate, 1905-1906.	Revised Estimate, 1905-1906.	Budget Estimate, 1906-1907.
		£	£	£	£
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	C	361,172	833,400	541,200	833,300
Outlay on State Railways	"	5,897,023	6,862,000	8,640,500	7,997,900
Outlay of Railway Companies (net)	"	1,337,691	1,588,300	—222,200	2,032,900
Capital raised and deposited by Railway Companies—(Net payments for discharge of debentures)	"	...	...	...	...
Capital involved in Redemption of Railway Liabilities	"	...	3,427,400	12,980,900	...
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	...	7,595,886	12,711,100	21,940,400	10,864,100
Debt, Deposits, and Advances—					
Temporary Debt (net Discharged)	C	1,833,333	500,000	500,000	...
Deposits and Advances (net)	"	...	1,009,900	...	970,300
Loans and Advances by Imperial Government (net Advances)	"	...	...	...	...
Loans and Advances by Provincial Governments (net Advances)	"	...	217,200	356,300	512,900
Remittances (net)	"	470,527	...	...	58,100
Secretary of State's Bills paid	"	23,449,633	16,803,600	26,697,800	17,803,800
TOTAL DISBURSEMENTS	...	33,349,379	31,241,800	49,494,500	30,209,200
Closing Balance—India	...	10,749,770	12,160,052	13,299,970	12,305,770
England	...	10,262,581	5,573,482	8,144,581	5,218,981
TOTAL	...	54,361,730	48,975,334	70,939,051	47,733,951

A. F. COX,
Comptroller General.

W. S. MEYER,
Secretary to the Government of India.

A.—Statement of the Revenue of

HEADS OF REVENUE.	ACCOUNTS, 1904-1905. India. (Rupee Figures.) Imperial.	Provincial and Local.	*Total India (converted into £ at R15=£1).	England.	Total.	REVISED. India. (Rupee Figures.) Imperial.	Provincial and Local.
	R	R	£	£	£	R	R
Principal Heads of Revenue—							
I.—Land Rveenue	13,81,59,554	14,61,50,400	18,953,997	...	18,953,997	12,44,33,000	16,09,98,000
II.—Opium	9,03,22,491	...	6,021,499	...	6,021,499	8,23,57,000	...
III.—Salt	7,93,74,293	9,47,227	5,354,768	...	5,354,768	6,41,80,000	8,70,000
IV.—Stamps	2,50,20,524	3,10,54,912	3,738,362	...	3,738,362	2,85,24,000	2,94,92,000
V.—Excise	5,66,74,723	2,36,26,645	5,353,424	...	5,353,424	5,54,45,000	2,93,57,000
VI.—Provincial Rates	48,031	4,23,19,188	2,824,481	...	2,824,481	2,000	4,16,17,000
VII.—Customs	6,52,26,475	2,00,087	4,361,771	...	4,361,771	6,47,74,000	99,000
VIII.—Assessed Taxes	1,32,40,904	58,06,128	1,269,802	...	1,269,802	1,36,09,000	60,24,000
IX.—Forest	1,44,19,821	96,10,129	1,601,997	...	1,601,997	1,58,60,000	1,09,88,000
X.—Registration	10,78,030	40,02,315	338,690	...	338,690	7,33,000	45,77,000
XI.—Tributes from Native States	95,07,654	...	633,844	...	633,844	89,09,000	...
TOTAL	49,30,72,500	26,37,17,031	50,452,635	...	50,452,635	45,83,26,000	28,40,22,000
XII.—Interest	83,75,927	19,60,687	689,108	160,471	849,579	87,14,000	19,15,000
XIII.—Post Office	2,35,86,151	53,555	1,575,980	...	1,575,980	2,48,50,000	30,000
XIV.—Telegraph	1,34,06,813	...	893,788	4,135	897,923	1,36,00,000	...
XV.—Mint	30,95,454	...	206,364	46	206,410	45,79,000	...
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	2,91,345	35,23,039	254,292	...	254,292	4,97,000	35,94,000
XVI.—Law and Justice { Jails	3,52,389	33,28,683	245,405	...	245,405	3,54,000	35,44,000
XVII.—Police	2,28,843	46,97,050	328,393	...	328,393	2,15,000	45,68,000
XVIII.—Marine	29,71,195	21,28,796	339,999	4,000	343,999	18,00,000	23,15,000
XIX.—Education	61,725	28,53,992	194,381	...	194,381	64,000	31,11,000
XX.—Medical	6,080	12,20,598	81,779	1,105	82,884	6,000	14,96,000
XXI.—Scientific and other Minor Departments	1,68,221	12,92,208	97,362	617	97,979	1,55,000	12,63,000
TOTAL	40,79,798	1,90,44,366	1,541,611	5,722	1,547,333	30,91,000	1,98,91,000
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc	13,13,900	4,54,979	117,925	73,048	19 ,973	13,52,000	4,90,000
XXIII.—Stationery and Printing	4,19,119	6,57,557	71,778	...	71,778	3,99,000	6,71,000
XXIV.—Exchange	14,10,977	...	94,065	...	94,065	13,76,000	...
XXV.—Miscellaneous	9,57,689	40,03,196	330,726	2,584	333,310	10,91,000	38,76,000
TOTAL	41,01,685	51,15,732	614,494	75,632	690,126	42,18,000	50,37,000
Railways—							
XXVI.—State Railways (Gross Receipts)	34,28,78,650	6,22,955	22,900,107	230	22,900,337	35,48,35,000	6,80,000
XXVII.—Guaranteed Companies (Net Traffic Receipts)	1,61,22,2 ,8	...	1,074,814	...	1,074,814	1,36,90,000	...
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of Advances of Interest)	5,66,840	...	37,789	9,525	47,314	3,96,000	...
TOTAL	35,95,67,698	6,22,955	24,012,710	9,755	24,022,465	36,89,21,000	6,80,000
Irrigation—							
XXIX.—Major Works: Direct Receipts	1,94,47,520	1,04,67,451	1,994,331	...	1,994,331	1,22,21,000	1,58,43,000
Portion of Land Revenue due to Irrigation	1,33,98,743	...	893,250	...	893,250	1,36,80,000	...
XXX.—Minor Works and Navigation	11,91,068	15,60,751	183,455	...	183,455	9,75,000	15,69,000
TOTAL	3,40,37,331	1,20,28,202	3,071,036	...	3,071,036	2,68,76,000	1,74,12,000
Other Public Works—							
XXXI.—Military Works	6,81,931	...	45,462	...	45,462	7,02,000	...
XXXII.—Civil Works	2,87,877	67,15,060	466,862	26,229	493,091	3,34,000	65,68,000
TOTAL	9,69,808	67,15,060	512,324	26,229	538,553	10,36,000	65,68,000
Receipts by Military Department—							
XXXIII.—Army Effective	77,55,953	..	517,063	327,327	844,390	95,29,000	...
Non-Effective	13,46,318	..	89,755	26,786	116,541	13,74,000	...
TOTAL	91,02,271	..	606,818	354,113	960,931	1,09,03,000	...
TOTAL REVENUE	95,33,95,436	30,92,57,588	84,176,868	636,103	84,812,971	92,56,14,000	33,55,55,000

India, in India and in England.

ESTIMATE, 1905-1906.			Increase + Decrease — of Revised, as compared with Budget Estimate, 1905-1906.	BUDGET ESTIMATE, 1906-1907.					Increase + Decrease — of Budget, 1906-1907, as compared with Budget Estimate, 1905-1906.	Increase + Decrease — of Budget, 1906-1907, as compared with Revised Estimate, 1905-1906.
				INDIA. (RUPEE FIGURES.)						
Total India (converted into £ at R15=£1).	England.	TOTAL.		Imperial.	Provincial and Local.	Total India (converted into £ at R15=£1).	England.	TOTAL.		
£	£	£	£	R	R	£	£	£	£	£
19,028,700	...	19,028,700	—440,000	12,59,94,000	17,04,68,000	19,764,200	...	19,764,200	+ 295,500	+ 735,500
5,490,500	...	5,490,500	+ 12,800	7,24,66,000	...	4,831,100	...	4,831,100	—646,600	—659,400
4,336,700	...	4,336,700	+ 76,700	6,51,00,000	9,00,000	4,400,000	...	4,400,000	+ 140,000	+ 63,300
3,867,700	...	3,867,700	+ 60,400	2,91,76,000	3,03,84,000	3,970,700	...	3,970,700	+ 163,400	+ 103,000
5,653,500	...	5,653,500	+ 210,400	5,31,50,000	3,41,10,000	5,817,300	...	5,817,300	+ 374,200	+ 163,800
2,774,600	...	2,774,600	—3,500	3,000	3,39,17,000	2,261,300	...	2,261,300	— 516,800	— 513,300
4,324,900	...	4,324,900	— 39,100	6,68,64,000	99,000	4,464,200	...	4,464,200	+ 100,200	+ 139,300
1,308,800	...	1,308,800	+ 27,900	1,24,69,000	76,79,000	1,343,200	...	1,343,200	+ 62,300	+ 34,400
1,789,900	1,300	1,791,200	+ 188,200	1,52,66,000	1,15,45,000	1,787,400	2,500	1,789,900	+ 186,900	—1,300
354,000	...	354,000	+ 11,300	5,35,000	47,85,000	354,700	...	354,700	+ 12,000	+ 700
593,900	...	593,900	—26,500	91,37,000		609,100	...	609,100	—11,300	+ 15,200
49,523,200	1	49,5·4 500	+ 78,600	45,01,60,000	29,38,87,000	49,603,200	2,500	49,605,700	+ 159,800	+ 81,200
708,600	236,500	945,100	+ 139,700	87,76,000	23,81,000	743,800	109,200	853,000	+ 47,600	— 92,100
1,658,700	...	1,658,700	+ 50,400	2,59,00,000	6,000	1,727,100	..	1,727,100	+ 118,800	+ 68,400
906,600	7,100	913,700	+ 4,600	1,40,00,000	...	933,300	4,800	938,100	+ 29,000	+ 24,400
305,300	...	305,300	+ 199,800	30,29,000	...	201,900	...	201,900	+ 90,400	— 103,400
272,700	...	272,700	+ 8,600	2,88,000	37,10,000	266,500	...	266,500	+ 2,400	—6,200
259,900	...	259,900	+ 14,700	3,20,000	36,00,000	261,300	...	261,300	+ 16,100	+ 1,400
318,900	...	318,900	— 5,400	1,37,000	45,17,000	310,300	...	310,300	— 14,000	— 8,600
274,300	...	274,300	—5,900	21,45,000	23,28,000	298,200	...	298,200	+ 18,000	+ 23,900
211,700	...	211,700	+ 5,700	24,000	32,74,000	219,900	...	219,900	+ 13,900	+ 8,200
100,100	1,200	101,300	+ 7,100	5,000	12,12,000	81,100	1,000	82,100	—12,100	—19,200
94,500	600	95,100	+ 300	1,35,000	12,91,000	95,100	500	95,600	+ 800	+ 500
1,532,100	1,800	1,533,900	+ 25,100	30,54,000	1,99,32,000	1,532,400	1,500	1,533,900	+ 25,100	...
122,800	70,800	193,600	+ 2,400	13,68,000	5,08,000	[illegible]25,100	68,300	193,400	+ 2,200	— 200
71,300	...	71,300	+ 2,700	4,12,000	6,67,000	71,900	...	71,900	+ 3,300	+ 600
91,700	...	91,700	+ 37,000	6,00,000	...	40,000	...	40,000	— 14,700	—51,700
331,200	47,200	378,400	— 14,300	8,47,000	41,29,000	331,700	13,700	345,400	— 47,300	—33,000
617,000	118,000	735,000	+ 27,800	32,27,000	53,04,000	508,700	82,000	650,700	—56,500	— 84,300
23,701,000	200	23,701,200	+ 794,300	38,45,24,000	7,02,000	25,081,700	200	25,681,900	+ 2,775,000	+ 1,980,700
912,700	...	912,700	+ 12,700	62,65,000	...	417,700	..	417,700	— 482,300	—495,000
26,400	17,900	44,300	—5,200	5,10,000	...	34,000	21,000	55,000	+ 5,500	+ 10,700
24,640,100	18,100	24,658,200	+ 801,800	39,12,99,000	7,02,000	26,133,400	21,200	26,154,000	+ 2,298,200	+ 1,496,400
1,870,900	...	1,870,900	— 101,400	1,33,95,000	1,84,17,000	2,120,800	...	2,120,800	+ 148,500	+ 249,900
912,000	...	912,000	—3,900	1,42,82,000	...	952,100	...	952,100	+ 36,200	+ 40,100
169,600	...	169,600	+ 2,500	10,30,000	16,26,000	177,100	...	177,100	+ 10,000	+ 7,500
2,952,500	...	2,952,500	— 102,800	2,87,07,000	2,00,43,000	3,250,000	...	3,250,000	+ 194,700	+ 297,500
46,800	...	46,800	+ 1,700	7,10,000	...	47,300	...	47,300	+ 2,200	+ 500
460,100	17,800	477,900	+ 19,500	3,16,000	66,09,000	461,700	6,600	468,300	+ 9,900	— 9,600
506,900	17,800	524,700	+ 21,200	10,26,000	66,09,000	509,000	6,600	515,600	+ 12,100	— 9,100
635,300	313,000	948,300	+ 138,800	1,00,33,000	...	668,900	273,300	942,200	+ 132,700	—6,100
91,600	38,000	129,600	+ 11,500	13,85,000	...	92,300	30,000	122,300	+ 4,200	—7,300
726,900	351,000	1,077,900	+ 150,300	1,14,18,000	...	761,200	303,300	1,064,500	+ 136,900	—13,400
84,077,900	751,600	84,829,500	+ 1,396,500	94,05,96,000	34,88,64,000	85,964,000	531,100	85,495,100	+ 3,062,100	+ 1,665,600

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1904-1905. India. (Rupee Figures.) Imperial.	ACCOUNTS, 1904-1905. India. (Rupee Figures.) Provincial and Local.	ACCOUNTS, 1904-1905. Total India (converted into £ at R15=£1).	ACCOUNTS, 1904-1905. England.	ACCOUNTS, 1904-1905. Total.	REVISED. India. (Rupee Figures.) Imperial.	REVISED. India. (Rupee Figures.) Provincial and Local.
	R	R	£	£	£	R	R
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	26,08,075	7,59,284	224,490	...	224,490	25,04,000	8,79,000
2.—Assignments and Compensations	78,12,524	98,57,756	1,178,019	...	1,178,019	87,58,000	91,52,000
Charges in respect of Collection, *viz.*:—							
3.—Land Revenue	64,62,825	4,15,79,462	3,202,819	875	3,203,694	68,77,000	4,29,12,000
4.—Opium (including cost of Production)	2,94,71,634	...	1,964,775	2,310	1,967,085	2,84,19,000	...
5.—Salt (including cost of Production)	51,50,891	11,868	344,184	918	345,102	55,30,000	15,000
6.—Stamps	1,20,912	11,14,006	82,328	38,763	121,091	2,60,000	10,07,000
7.—Excise	24,83,418	11,38,685	241,473	841	242,314	25,30,00	13,46,000
8.—Provincial Rates	...	5,49,613	36,641	...	36,641	...	5,74,000
9.—Customs	22,88,667	3,94,798	178,898	348	179,246	23,37,000	4,00,000
10.—Assessed Taxes	2,04,979	1,16,274	21,417	...	21,417	2,24,000	1,15,000
11.—Forest	79,84,821	49,83,035	864,524	4,614	869,138	86,80,000	54,95,000
12.—Registration	4,98,357	22,15,129	180,899	...	180,899	3,25,000	24,75,000
TOTAL	6,50,87,103	6,27,19,910	8,520,467	48,669	8,569,136	6,64,44,000	6,43,70,000
Interest—							
13.—Interest on Debt	3,53,68,100	74,85,960	2,856,937	4,423,911	7,280,848	3,36,23,000	1,00,83,000
Deduct—Amounts chargeable to Railways	*5,52,17,951*	*61,516*	*3,685,298*	*1,378,746*	*5,064,044*	*5,84,74,000*	*48,000*
" Amounts chargeable to Irrigation	*94,49,130*	*57,79,233*	*1,015,224*	...	*1,015,224*	*73,07,000*	*82,97,000*
Remainder chargeable on Ordinary Debt	—2,92,98,981	16,45,211	—1,843,585	3,045,165	1,201,580	—3,21,58,000	17,38,000
14.—Interest on other obligations	66,53,390	27,084	445,365	...	445,365	69,16,000	22,000
TOTAL	—2,26,45,591	16,72,295	—1,398,220	3,045,165	1,646,945	—2,52,42,000	17,60,000
15.—Post Office	1,92,16,411	12,85,272	1,366,779	153,034	1,519,813	2,05,67,000	10,00,000
16.—Telegraph	1,06,42,134	...	709,476	192,792	902,268	1,11,05,000	...
17.—Mint	15,52,767	...	103,518	14,359	117,877	16,18,000	...
Salaries and Expenses of Civil Departments—							
18.—General Administration	77,67,698	1,02,80,299	1,203,200	272,236	1,475,436	81,89,000	1,11,83,000
19.—Law and Justice { Courts	12,02,911	3,38,63,636	2,337,770	480	2,338,250	12,04,000	3,48,12,000
19.—Law and Justice { Jails	19,30,680	86,67,278	706,530	19	706,549	20,27,000	96,24,000
20.—Police	23,88,026	4,49,84,871	3,158,193	622	3,158,815	24,81,000	4,77,77,000
21.—Marine (including River Navigation)	44,54,207	30,92,795	503,134	292,519	795,653	40,06,000	23,13,000
22.—Education	5,14,413	2,16,04,263	1,474,578	5,064	1,479,642	5,41,000	2,33,06,000
23.—Ecclesiastical	18,09,727	...	120,649	390	121,039	18,16,000	...
24.—Medical	6,60,843	1,41,98,818	990,644	6,196	996,840	6,91,000	1,47,68,000
25.—Political	1,11,84,070	6,09,611	786,245	4,094	790,339	1,33,88,000	6,63,000
26.—Scientific and other Minor Departments	41,96,279	33,38,352	502,309	34,891	537,200	48,46,000	42,65,000
TOTAL	3,61,08,854	14,06,39,923	11,783,252	616,511	12,399,763	3,91,89,000	14,87,11,000
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	35,65,635	...	237,709	10,672	248,381	35,19,000	...
28.—Civil Furlough and Absentee Allowance	778	...	52	218,692	218,744	4,000	...
29.—Superannuation Allowance and Pensions	12,43,461	1,21,19,946	890,894	2,019,439	2,910,333	12,88,000	1,25,47,000
30.—Stationery and Printing	11,70,066	59,12,053	472,141	102,802	574,943	13,01,000	58,93,000
32.—Miscellaneous	8,34,724	28,61,325	246,403	65,986	312,389	14,46,000	28,79,000
TOTAL	68,14,664	2,08,93,324	1,847,199	2,417,591	4,264,790	75,58,000	2,13,19,000
Famine Relief and Insurance—							
33.—Famine Relief	136	31,029	2,078	...	2,078	7,92,000	12,55,000
34.—Construction of Protective Railways	14,56,817	...	97,121	18,691	115,812	7,4 ,000	...
35.—Construction of Protective Irrigation Works	32,25,200	...	215,013	...	215,013	46,4 ,000	...
.—Reduction or Avoidance of Debt	1,00,06,451	...	667,097	...	667,097	73,95,000	...
TOTAL	1,46,88,604	31,029	981,309	18,691	1,000,000	1,35,70,000	12,55,000
Carried over	13,14,64,946	22,72,41,753	23,913,780	6,506,812	30,420,592	13,48,09,000	23,84,15,000

	ACCOUNTS, 1904-1905. India. Amount in Rupees.	ACCOUNTS, 1904-1905. India. Equivalent in £ at R15=£1.	ACCOUNTS, 1904-1905. England.	ACCOUNTS, 1904-1905. TOTAL.	REVISED ESTIMATE, 1905-1906. India. Amount in Rupees.	REVISED ESTIMATE, 1905-1906. India. Equivalent in £ at R15=£1.	REVISED ESTIMATE, 1905-1906. England.	REVISED ESTIMATE, 1905-1906. TOTAL.
†Included under the following heads:—	R	£	£	£	R	£	£	£
State Railways Interest on Debt	5,20,02,868	3,466,858	1,141,439	4,608,297	5,50,17,000	3,667,800	1,170,500	4,838,300
Ditto Interest chargeable against Companies on Advances	32,76,599	218,440	237,307	455,747	35,05,000	233,700	265,700	499,400
TOTAL	5,52,79,467	3,685,298	1,378,746	5,064,044	5,85,22,000	3,901,500	1,436,200	5,337,700

Revenues of India, in India and in England.

Estimate, 1905-1906. Total India (converted into £ at R15=£1).	England.	Total.	Increase + Decrease — compared with Budget Estimate, 1905-1906.	Budget Estimate, 1906-1907. India. (Rupee Figures.) Imperial.	Provincial and Local.	Total India (converted into £ at R15=£1).	England.	Total.	Increase + Decrease — of Budget, 1906-1907, as compared with Budget Estimate, 1905-1906.	Increase + Decrease — of Budget, 1906-1907, as compared with Revised Estimate, 1905-1906.
£	£	£	£	R	R	£	£	£	£	£
225,500	...	225,500	+6,400	24,29,000	8,45,000	218,300	...	218,300	−800	−7,200
1,194,000	...	1,194,000	+3,400	85,37,000	92,33,000	1,184,700	...	1,184,700	−5,900	−9,300
3,319,300	1,900	3,321,200	−56,800	71,11,000	4,49,64,000	3,471,700	1,300	3,473,000	+95,000	+151,800
1,894,600	1,800	1,896,400	+59,000	2,80,44,000	...	1,869,600	1,700	1,871,300	+33,900	−25,100
369,700	300	370,000	−3,300	55,69,000	15,000	372,300	200	372,500	−800	+2,500
84,500	40,100	124,600	−100	2,32,000	10,23,000	83,700	124,000	207,700	+83,000	+83,100
258,400	100	258,500	−10,100	27,14,000	16,57,000	291,400	100	291,500	+22,900	+33,000
38,300	...	38,300	−800	...	6,02,000	40,100	...	40,100	+1,000	+1,800
182,400	300	182,700	−6,200	24,34,000	4,36,000	191,300	200	191,500	+2,600	+8,800
22,600	...	22,600	+100	1,85,000	1,64,000	23,200	...	23,200	+700	+600
945,000	4,400	949,400	+22,900	87,16,000	59,56,000	978,100	7,400	985,500	+59,000	+36,100
186,700	...	186,700	−1,400	2,20,000	27,43,000	197,900	...	197,900	+9,800	+11,200
8,721,000	48,900	8,769,900	+13,100	6,61,97,000	6,76,38,000	8,922,300	134,900	9,057,200	+300,400	+287,300
2,913,800	4,419,500	7,333,300	+40,900	3,52,31,000	1,04,69,000	3,046,700	4,778,100	7,824,800	+532,400	+491,500
−3,901,500	*1,436,200*	*5,337,700*	+10,600	*6,20,22,000*	*47,000*	*4,137,000*	*1,806,000*	*5,943,900*	−595,600	−606,200
1,040,300	...	*1,040,300*	+8,000	*77,46,000*	*84,42,000*	*1,079,200*	...	*1,079,200*	−30,900	−38,900
−2,028,000	2,983,300	955,300	+59,500	−3,45,37,000	19,80,000	−2,170,400	2,972,100	801,700	−94,100	−153,600
462,500	...	462,500	−6,600	71,30,000	27,000	477,100	...	477,100	+8,000	+14,600
−1,565,500	2,983,300	1,417,800	+52,900	−2,74,07,000	20,07,000	−1,693,300	2,972,100	1,278,800	−86,100	−139,000
1,437,800	120,400	1,558,200	+14,700	2,27,94,000	2,83,000	1,538,500	62,400	1,600,900	+57,400	+42,700
740,300	327,900	1,068,200	+33,800	1,19,99,000	...	799,900	355,100	1,155,000	+120,600	+86,800
107,900	12,800	120,700	−2,600	14,65,000	...	97,700	41,000	139,300	+16,000	+18,600
1,291,500	290,700	1,582,200	+81,500	80,39,000	1,11,47,000	1,279,100	276,000	1,555,100	+54,400	−27,100
2,401,100	...	2,401,100	−10,100	9,11,000	3,67,05,000	2,507,700	500	2,508,200	+97,000	+107,100
776,700	200	776,900	+20,700	18,62,000	98,96,000	783,900	100	784,000	+27,800	+7,100
3,350,500	1,100	3,351,600	−203,200	21,84,000	5,42,19,000	3,760,200	1,500	3,761,700	+206,900	+410,100
421,300	256,500	677,800	−23,800	41,99,000	25,19,000	447,900	314,000	761,900	+60,300	+84,100
1,589,800	5,600	1,595,400	−243,700	6,42,000	2,79,59,000	1,906,700	6,100	1,912,800	+73,700	+317,400
121,100	300	121,400	−4,500	18,64,000	...	124,300	400	124,700	−1,200	+3,300
1,030,600	11,500	1,042,100	−38,800	6,22,000	1,60,11,000	1,108,900	9,200	1,118,100	+37,200	+76,000
936,700	5,700	942,400	+272,300	1,36,24,000	6,48,000	951,400	2,400	953,800	+283,700	+11,400
607,400	44,400	651,800	−88,000	53,59,000	54,87,000	723,000	80,000	803,000	+63,200	+151,200
12,526,700	616,000	13,142,700	−237,600	3,91,06,000	16,45,91,000	13,593,100	690,200	14,283,300	+903,000	+1,140,600
234,600	11,100	245,700	−16,000	36,28,000	..	241,900	10,800	252,700	−9,000	+7,000
300	230,500	230,800	−19,700	6,000	..	400	243,000	243,400	−7,100	+12,600
922,300	2,019,400	2,941,700	+100	11,66,000	1,33,35,000	966,700	2,021,500	2,988,200	+46,600	+46,500
479,600	90,700	570,300	+3,500	14,17,000	62,06,000	508,200	87,500	595,700	+28,900	+25,400
288,300	22,800	311,100	+56,100	8,18,000	26,24,000	229,500	14,000	243,500	−11,500	−67,600
1,925,100	2,374,500	4,299,600	+24,000	70,35,000	2,21,65,000	1,946,700	2,376,800	4,323,500	+47,900	+23,900
136,500	...	136,500	−75,200	13,50,000	67,36,000	530,100	..	539,100	+327,400	+402,600
49,300	8,600	57,900	+22,800	1,01,000	...	6,700	...	6,700	−28,400	−51,200
309,500	3,100	312,600	−67,400	65,14,000	.	434,300	6,700	441,000	+61,000	+128,400
493,000	...	493,000	+119,800	1,99,000	...	13,200	...	13,200	−360,000	−479,800
988,300	11,700	1,000,000	...	81,64,000	67,36,000	993,300	6,700	1,000,000	...	...
24,881,600	6,495,500	31,377,100	−101,700	12,95,53,000	26,34,20,000	26,198,200	6,639,800	32,838,000	+1,359,200	+1,460,900

Budget Estimate, 1906-1907. India. Amount in Rupees.	Equivalent in £ at R15=£1.	England.	Total.
R	£	£	£
5,84,24,000	3,894,900	1,535,600	5,430,500
36,48,000	243,000	270,400	513,400
6,20,69,000	4,137,900	1,806,000	5,943,900

B.—*Statement of the Expenditure charged to the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1904-1905.					REVISED	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at R15=£1).	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	R	R	£	£	£	R	R
Brought forward	13,14,64,946	22,72,41,753	23,913,780	6,506,812	30,420,592	13,48,09,000	23,84,15,000
Railway Revenue Account—							
38.—State Railways: Working Expenses	16,90,58,527	3,73,033	11,295,437	..	11,295,437	17,40,36,000	4,18,000
Interest on Debt	5,20,02,868	...	3,466,858	1,141,439	4,608,297	5,50,17,000	...
Annuities in purchase of Railways	...	...	...	3,009,333	3,009,333	...	...
Interest chargeable against Companies on Advances	32,15,083	61,516	218,440	237,307	455,747	34,57,000	48,000
Interest on Capital deposited by Companies	3,81,736	68,519	30,017	1,235,972	1,265,989	3,74,000	69,000
39.—Guaranteed Companies: Surplus Profits, Land, and Supervision	18,01,760	...	120,117	...	120,117	29,82,000	...
Interest	2,77,131	...	18,476	1,045,143	1,063,619	40,000	...
40.—Subsidized Companies: Land, etc.	7,49,583	3,965	50,237	...	50,237	7,17,000	1,00,000
41.—Miscellaneous Railway Expenditure	6,38,164	85,605	48,251	...	48,251	5,58,000	46,000
TOTAL	22,81,24,852	5,92,638	15,247,833	6,669,194	21,917,027	23,71,81,000	6,81,000
Irrigation—							
42.—Major Works: Working Expenses	90,73,504	40,55,708	875,281	...	875,281	65,49,000	69,34,000
Interest on Debt	94,49,130	57,79,233	1,015,224	...	1,015,224	73,07,000	82,97,000
43.—Minor Works and Navigation	44,78,165	89,29,582	893,850	1,998	895,848	30,28,000	1,15,12,000
TOTAL	2,30,00,799	1,87,64,523	2,784,355	1,998	2,786,353	1,68,84,000	2,67,43,000
Other Public Works—							
44.—Military Works	1,39,79,372	...	931,958	49,641	981,599	1,54,91,000	...
45.—Civil Works	1,04,43,283	6,01,22,917	4,704,413	73,882	4,778,295	1,08,62,000	6,84,13,000
45 A.—Construction of Railways charged to Provincial or Local Revenues	...	93,754	6,250	...	6,250	...	97,000
TOTAL	2,44,22,655	6,02,16,671	5,642,621	123,523	5,766,144	2,63,53,000	6,85,10,000
Army Services—							
46.—Army: Effective	20,15,07,143	...	13,433,809	3,632,491	17,066,300	20,14,59,000	...
Non-Effective	1,00,80,632	...	672,042	2,437,352	3,109,394	1,03,01,000	...
TOTAL	21,15,87,775	..	14,105,851	6,069,843	20,175,694	21,17,60,000	...
Special Defence Works—							
47.—Special Defences (1902)	5,38,613	...	35,908	92,387	128,295	12,14,000	...
TOTAL EXPENDITURE IMPERIAL AND PROVINCIAL	61,91,39,640	30,68,15,585	61,730,348	19,463,757	81,194,105	62,82,01,000	33,43,49,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year	..	91,30,866	608,724	...	162,800	..	85,91,000
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	66,88,863	445,924			...	73,85,000
Total Expenditure charged to Revenue	61,91,39,640	30,92,57,588	61,893,148	19,463,757	81,356,905	62,82,01,000	33,55,55,000

	ACCOUNTS, 1904-1905.			
	INDIA.			
	Amount in Rupees.	Equivalent in £ at R15=£1.	England.	Total.
Capital Expenditure not charged to Revenue—	R	£	£	£
48.—State Railways	6,60,28,941	4,401,930	1,495,093	5,897,023
49.—Irrigation Works	53,08,699	353,913	7,259	361,172
TOTAL	7,13,37,640	4,755,843	1,502,352	6,258,195
51.—Redemption of Liabilities	...	...	...	...

Revenues of India, in India and in England—continued.

ESTIMATE, 1905-1906. Total India (converted into £ at R15=£1).	England.	TOTAL.	Increase + Decrease — of Revised, as compared with Budget Estimate, 1905-1906.	BUDGET ESTIMATE, 1906-1907. INDIA. (RUPEE FIGURES.) Imperial.	Provincial and Local.	Total India (converted into £ at R15=£1).	England.	TOTAL.	Increase + Decrease — of Budget, 1906-1907, as compared with Budget Estimate, 1905-1906.	Increase + Decrease — of Budget, 1906-1907, as compared with Revised Estimate, 1905-1906.
£	£	£	£	R	R	£	£	£	£	£
24,881,600	6,495,500	31,377,100	—101,700	12,95,53,000	26,34,20,000	20,198,200	6,639,800	32,838,000	+ 1,359,200	+ 1,460,900
11,630,300	...	11,630,300	+ 393,400	19,12,94,000	4,66,000	12,784,000	...	12,784,000	+ 1,547,100	+ 1,153,700
3,667,800	1,170,500	4,838,300	+ 3,700	5,84,24,000	...	3,894,900	1,535,600	5,430,500	+ 595,900	+ 592,200
...	3,013,800	3,013,800	+ 600	..	...	...	3,018,200	3,018,200	+ 5,000	+ 4,400
233,700	265,700	499,400	− 14,300	35,98,000	47,000	243,000	270,400	513,400	− 300	+ 14,000
29,500	1,286,500	1,316,000	− 26,300	7,55,000	70,000	55,000	1,414,100	1,469,100	+ 126,800	+ 153,100
198,800	...	198,800	+ 30,000	34,000	...	2,300	...	2,300	− 166,500	− 196,500
2,700	1,038,600	1,041,300	− 3,200	4,000	...	300	584,800	585,100	− 459,400	− 456,200
54,500	...	54,500	− 21,500	10,00,000	1,50,000	76,700	...	76,700	+ 700	+ 22,200
40,300	...	40,300	− 21,900	6,79,000	11,000	46,000	...	46,000	− 16,200	+ 5,700
15,857,600	6,775,100	22,632,700	+ 340,500	25,57,88,000	7,44,000	17,102,200	6,823,100	23,925,300	+ 1,633,100	+ 1,292,600
898,900	...	898,900	+ 44,800	67,03,000	68,14,000	901,100	...	901,100	+ 47,000	+ 2,200
1,040,300	...	1,040,300	− 8,000	77,46,000	81,42,000	1,079,200	...	1,079,200	+ 30,900	+ 38,900
969,400	...	969,400	− 21,600	42,74,000	1,09,15,000	1,012,600	...	1,012,600	+ 21,600	+ 43,200
2,908,600	...	2,908,600	+ 15,200	1,87,23,000	2,61,71,000	2,992,900	...	2,992,900	+ 99,500	+ 84,300
1,032,800	45,100	1,077,900	− 71,200	1,70,85,000	...	1,139,000	30,400	1,169,400	+ 20,300	+ 91,500
5,285,000	73,400	5,358,400	− 178,500	96,74,000	7,46,20,000	5,619,600	70,300	5,689,900	+ 153,000	+ 331,500
6,400	...	6,400	− 7,700	...	73,000	4,900	...	4,900	− 8,700	− 1,500
6,324,200	118,500	6,442,700	− 256,900	2,67,59,000	7,46,93,000	6,763,500	100,700	6,864,200	+ 164,600	+ 421,500
13,430,400	2,938,300	16,368,700	− 829,300	20,34,67,000	...	13,564,400	3,199,300	16,763,700	− 434,300	+ 395,000
686,700	2,384,900	3,071,600	− 12,700	1,01,92,000	..	679,500	2,403,500	3,083,000	− 1,300	+ 11,400
14,117,100	5,323,200	19,440,300	− 842,000	21,36,59,000	...	14,243,900	5,602,800	19,846,700	− 435,600	+ 406,400
80,900	111,100	192,000	− 61,200	20,33,000	...	135,500	96,000	231,500	− 21,700	+ 39,500
54,170,000	18,823,400	82,993,400	− 906,100	64,65,15,000	36,50,28,000	67,436,200	19,262,400	86,698,600	+ 2,799,100	+ 3,705,200
572,700 *492,300*	...	80,400	+ 1,450,700	... ...	4,53,000 *1,66,17,000*	30,200 *1,107,800*	...	*1,077,600*	+ 292,700	− 1,158,000
64,250,400	18,823,400	83,073,800	+ 544,600	64,65,15,000	34,88,64,000	66,358,600	19,262,400	85,621,000	+ 3,091,800	+ ,547,200

REVISED ESTIMATE, 1905-1906. INDIA. Amount in Rupees.	Equivalent in £ at R15=£1.	England.	Total.	BUDGET ESTIMATE, 1906-1907. INDIA. Amount in Rupees.	Equivalent in £ at R15=£1.	England.	Total.
R	£	£	£	R	£	£	£
9,86,72,000	6,578,100	2,062,400	8,640,500	6,68,09,000	4,453,900	3,544,000	7,997,900
77,21,000	514,700	26,500	541,200	1,18,10,000	787,300	46,000	833,300
10,63,93,000	7,092,800	2,088,900	9,181,700	7,86,19,000	5,241,200	3,590,000	8,831,200
...	...	12,980,900	12,980,900	...	...	...	...

C.—*Statement of Receipts and Disbursements of the*

	Accounts, 1904-1905.			Revised Estimate, 1905-1906.			Budget Estimate, 1906-1907.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A)	84,176,868	636,103	84,812,971	84,077,900	751,600	84,829,500	85,964,000	531,100	86,495,100
Excess of Revenue over Expenditure charged to Revenue			3,156,066	...	..	1,755,700	...	...	874,100
Railway and Irrigation Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways (net)	963,636	...	963,636	1,488,000	..	1,488,000	1,850,000	...	1,850,000
Outlay of Railway Companies—									
Repayments	940,297	13,218	953,515	835,400	2,700	838,100	809,200	1,800	811,000
Net			0			222,200			0
Raised and Deposited by Railway Companies—									
On account of Subscribed Capital	8,649	1,501,250	1,509,899	69,200	1,140,600	1,218,800	35,500	3,618,300	3,653,800
Net			1,448,684			0			935,500
Permanent Debt Incurred									
Sterling Debt—									
India Stock	...	2,500,000		...	2,000,000		...	2,000,000	
B. B. C. I. Debentures	...	...		...	12,480,400		...	...	
Rupee Debt—									
Rupee Loan	2,000,000	..		2,666,700	...		3,000,000	...	
Total	2,000,000	2,500,000	4,500,000	2,666,700	14,480,400	17,147,100	3,000,000	2,000,000	5,000,000
Net			3,413,480			16,755,900			4,164,000
Temporary Debt Incurred—									
Temporary Loans	...	500,000	500,000	466,700	...	466,700	...	...	...
Net			0			0			0
Unfunded Debt—									
Deposits of Service Funds	99,221	...		99,500	...		100,000	...	
Savings Bank Deposits	4,025,775	...		4,050,300	..		4,108,400	...	
Total	4,124,996	...	4,124,996	4,149,800	...	4,149,800	4,208,400	...	4,208,400
Net			879,611			532,400			608,000
Deposits and Advances—									
Balances of Provincial Allotments	608,724	...		572,700	...		30,200	...	
Appropriation for Reduction or Avoidance of Debt	667,097	...		493,000	...		13,200	...	
Excluded Local Funds	813,161	...		759,000	...		746,400	...	
Railway Funds	66,981	...		52,800	...		26,000	...	
Deposits of Sinking Funds	10,280	...		10,600	...		11,200	...	
Gold Reserve Fund	1,79[illegible],380	(a) 2,000,112		3,488,700	(b) [illegible],488,400		...	3,324,200	
Currency Reserve: Council Bills appropriated	...	...		...	1,333,300		...	...	
Currency Reserve: Bonds drawn	...	...		...	...		...	31,700	
Currency Reserve: gold transferred	...	...		1,045,000	...		...	1,045,000	
Departmental and Judicial Deposits	18,846,014	..		19,351,100	...		19,425,400	...	
Advances	8,815,075	15,954		4,214,600	16,500		3,698,000	11,500	
Suspense Accounts	137,258	...		66,800	...		28,800	...	
Exchange on Remittance Accounts, net	10,294	...		9,500	...		...	...	
Miscellaneous	14,855	...		...	...		3,800	...	
Total	31,780,719	2,016,066	33,796,785	30,064,700	7,838,200	37,902,900	23,983,000	4,412,400	28,395,400
Net			1,087,936			1,009,800			0
Carried over	123,995,165	7,166,637		123,818,400	24,222,500		119,850,100	10,563,600	

(a) Includes £700,396 remitted from India by means of Council Bills.
(b) Ditto £3,543,000 Ditto Ditto.

Government of India, in India and in England.

	Accounts, 1904-1905.			Revised Estimate, 1905-1906.			Budget Estimate, 1906-1907.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Statement B) . .	61,730,348	19,463,757	81,194,105	64,170,000	18,823,400	82,993,400	67,436,200	19,262,400	86,698,600
Add—Provincial Surpluses transferred to "Deposits" .	608,724	...	608,724	572,700	...	572,700	30,200	...	30,200
Deduct—Provincial Deficits charged to "Deposits" .	*445,024*	...	*445,024*	*402,300*	...	*402,300*	*1,107,800*	...	*1,107,800*
TOTAL .	61,893,148	19,463,757	81,356,905	64,250,400	18,823,400	83,073,800	66,358,600	19,262,400	85,621,000
Excess of Expenditure charged to Revenue, over Revenue -			0			0			0
Railway and Irrigation Capital not charged to Revenue—									
OUTLAY ON IRRIGATION WORKS . . .	353,913	7,259	361,172	514,700	26,500	541,200	787,300	46,000	833,300
OUTLAY ON STATE RAILWAYS	4,401,930	1,495,093	5,897,023	6,578,100	2,062,400	8,640,500	4,453,900	3,544,000	7,997,900
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES . . .	...	...	...	...	12,980,900	12,980,900	...	...	...
OUTLAY OF RAILWAY COMPANIES—									
Payments for Capital outlay . .	1,221,361	1,069,845	2,291,206	-626,000	1,241,900	615,900	671,200	2,172,700	2,843,900
NET .			1,337,691			0			2,032,900
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
Payments for discharge of Debentures . .	...	61,215	61,215	...	1,236,700	1,236,700	...	2,718,300	2,718,300
NET .			0			17,900			●
Permanent Debt Discharged -									
Sterling Debt—									
India 5 p. c. Stock .	...	100		...	..		...	...	
India 4 p. c. Stock .	...	...		...	100		...	...	
G. I. P. Railway Debentures . . .		1,002,100		...	250,000		...	...	
B. B. C. I. Railway Debentures . . .		...		...	...		...	749,900	
Rupee Debt—									
4½ p. c. Loans . .	33	...		300	...		700	...	
4 p. c. Loans . .	83,274	...		82,700	..		84,000	...	
3½ p. c. Loans .	1,013	...		1,300	...		1,300	...	
Stock Notes . .		...		100	...		100	...	
Provincial Debentures .	...	...		56,700	...		...	...	
TOTAL .	84,320	1,002,200	1,086,520	141,100	250,100	391,200	86,100	749,900	836,000
NET .			0			0			0
Temporary Debt Discharged -									
Temporary Loans .	333,333	2,000,000	2,333,333	466,700	500,000	966,700	...	...	... ●
NET .			1,833,333			500,000			0
Unfunded Debt -									
Special Loans .	672	...		500	...		500	...	
Deposits of Service Funds . .	81,920	...		84,300	...		84,100	...	
Savings Bank Deposits .	3,162,793	...		3,532,600	...		3,515,800	...	
TOTAL	3,245,385	...	3,245,385	3,617,400	...	3,617,400	3,600,400	...	3,600,400
NET .			0			0			0
Deposits and Advances .									
Balances of Provincial Allotments .	445,924	...		492,300	...		1,107,800	...	
Excluded Local Funds .	799,512	...		741,100	...		711,300	...	
Railway Funds . .	61,008	...		77,000	...		24,600	...	
Gold Reserve Fund	1,805,538	2,000,112		3,041,200	6,488,400		...	3,324,200	
Currency Reserve: sums invested . . .									
Do. gold transferred	...	...		...	1,333,300		...	31,700	
.	...	...		...	1,045,000		1,045,000	...	
Departmental and Judicial Deposits . .	18,583,072	...		19,247,300	...		19,380,100	...	
Advances . .	8,808,307	118,775		3,777,900	6,000		3,724,200	1,500	
Suspense Accounts .	71,406	...		41,400	...		15,300	...	
Miscellaneous . .	15,027	108		2,200	...		...	...	
TOTAL	30,589,854	2,118,995	32,708,849	28,020,400	8,872,700	36,893,100	26,008,300	3,357,400	29,365,700
NET .			0			0			970,300
Carried over .	102,123,244	27,218,364		102,962,800	45,994,600		101,965,800	31,850,700	

C.—*Statement of Receipts and Disbursements of th*

	Accounts, 1904-1905.			Revised Estimate, 1905-1906.			Budget Estimate, 1906-1907.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	123,995,165	7,166,637		123,818,400	24,222,500		119,850,100	10,563,600	
Loans and Advances by Imperial Government	323,481	...	323,481	447,300	...	447,300	275,900	..	275,900
Net			112,637			245,600			56,200
Loans and Advances by Provincial Governments	520,020	...	520,020	439,300	...	439,300	474,000	...	474,000
Net			108,716			0			0
Capital of Local Boards	1,468	...	1,468	28,200	...	28,200	88,300	...	88,300
Net			1,468			1,500			1,600
Remittances—									
Inland Money Orders	22,615,840	...		23,533,300	...		24,200,000	...	
Other Local Remittances	...	...		360,800	...		351,300	...	
Other Departmental Accounts	508,182	...		969,500	...		241,000	...	
Net Receipts by Civil Treasuries from—									
Post Office	920,401	...		619,500	...		624,7 0		
Guaranteed Railways	1,414,100	...		1,263,500	...		712,000	...	
Public Works	3,653,677	...		3,091,000	...		3,907,800	...	
Net Receipts from Civil Treasuries by—									
Telegraph	76,980	...		109,700			119,500	...	
Marine	272,374	...		205,800			206,600	...	
Military	13,301,965	...		13,242,100			13,193,900	...	
Remittance Account between England and India—									
Gold remitted from India	9,738	4,090,388		...	490,300		..	..	
Purchase of silver	4,141,068	...		8,735,300	...		1,000,000	...	
Railway transactions	2,624,257	1,781,056		1,832,000	1,401,700		2,209,500	1,853,500	
Other „	1,300,771	1,016,485		5,108,300	1,830,300		3,031,200	2,089,500	
Total	50,905,359	6,887,929	57,793,288	59,070,800	3,731,300	62,802,100	49,797,500	3,943,000	53,740,500
Net			0			1,455,700			0
Secretary of State's Bills drawn	...	(a) 23,725,162	23,725,162	...	(b) 26,700,000	26,700,000	...	17,800,000	17,800,000
Total Receipts	175,745,493	37,779,728		183,804,000	54,653,800		170,485,800	32,306,600	
Opening Balance	11,869,552	7,294,782		10,749,770	10,262,581		13,299,970	8,144,581	
Grand Total	187,615,045	45,074,510		194,553,770	64,916,381		183,785,770	40,451,181	

(a) In addition to £700,396 for remittance of the Gold Reserve Fund.
(b) In addition to £3,543,000 ditto ditto ditto. and £1,133,300 on account of Currency Investment.

L. E. PRITCHARD,
Deputy Comptroller General.

Fort William,
Finance Department;
March 21, 1906.

Government of India, in India and in England—continued.

	Accounts, 1904-1905.			Revised Estimate, 1905-1906.			Budget Estimate, 1906-1907.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	102,123,244	27,218,364		102,962,800	45,994,600		101,965,800	31,850,700	
Loans and Advances by Imperial Government	210,844	...	210,844	201,700	...	201,700	219,700	...	219,700
Net			0			0			0
Loans and Advances by Provincial Governments	411,304	...	411,304	795,600	...	795,600	986,900	...	986,900
Net			0			356,300			512,900
Capital Account of Local Boards	...	...	...	26,700	...	26,700	86,700	...	86,700
			0			0			0
Remittances—									
Inland Money Orders	22,592,446	...		23,533,300	...		24,200,000	...	
Other Local Remittances	63,277	...		359,400	...		351,300	...	
Other Departmental Accounts	511,800	...		969,500	...		241,000	...	
Net payments into Civil Treasuries by—									
Post Office	920,317	...		610,500	...		624,700	...	
Guaranteed Railways	1,414,100	...		1,263,500	..		712,000	...	
Public Works	3,577,647	...		2,465,500	...		3,907,800	...	
Net Issues from Civil Treasuries to—									
Telegraph	74,142	...		109,700	...		119,500	...	
Marine	271,980	...		205,800	...		206,600	...	
Military	13,301,965	...		13,242,100	...		13,193,900	...	
Remittance Account between England and India—									
Gold remitted from India	4,500,001	...		...	...		...	...	
Purchase of Silver	...	4,540,378		..	8,574,000		..	750,000	
Railway transactions	1,763,637	2,641,676		1,491,700	1,832,000		1,853,500	2,209,500	
Other "	1,678,938	411,511		6,309,200	371,200		5,006,800	422,000	
Total	50,670,250	7,593,565	58,263,815	50,569,200	10,777,200	61,346,400	50,417,100	3,381,500	53,798,600
Net			470,527			0			58,100
Secretary of State's Bills paid	(a) 23,449,633	...	23,449,633	(b) 26,697,800	...	26,697,800	17,803,800	...	17,803,800
Total Disbursements	176,865,275	34,811,929		181,253,800	56,771,800		171,480,000	35,232,200	
Closing Balance	10,749,770	10,262,581		13,299,970	8,144,581		12,305,770	5,218,981	
GRAND TOTAL	187,615,045	45,074,510		194,553,770	64,916,381		183,785,770	40,451,181	

(a) In addition to £700,396 for payment from the Gold Reserve Fund.
(b) In addition to £3,543,000 for payment from the Gold Reserve Fund and to £1,333,300 for payment from the Currency Reserve.

A. F. COX,
Comptroller General.

W. S. MEYER,
Secretary to the Government of India.

—Account of Provincial and Local Savings charged to Revenue, and hel at the disposal of Provincial Governments under their Provincia Settlements.

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.	Equivale in £ at R15 = £
	R	R	R	R	R	R	R	R	R	R	R	R	£
nts, 1904-1905.													
:e at end of 3-1904 . .	1,63,422	18,24,521	10,00,322	99,46,279	31,67,627	1,67,75,446	1,00,78,268	50,69,817	1,42,507	1,43 54,113	66,76,646	6,91,98,968	4,613,2
l in 1904-1905 .	...	...	91,704	...	...	...	...	50,54,891	...	...	39,84,271	91,30,866	608,7
in 1904-1905 .	14,981	7,02,146	...	15,70,179	1,46,185	11,92,604	7,92,486	...	5,919	22,64,363	...	66,88,863	445,9
:e at end of -1905 . .	1,48,441	11,22,375	10,92,026	83,76,100	30,21,442	1,55,82,842	92,85,782	1,01,24,708	1,36,588	1,20,89,750	1,06,60,917	7,16,40,971	4,776,0
ied Estimate, 1905-1906.													
:e at end of -1905 (by Ac- its) . .	1,48,441	11,22,375	10,92,026	83,76,100	30,21,442	1,55,82,842	92,85,782	1,01,24,708	1,36,588	1,20,89,750	1,06,60,917	7,16,40,971	4 776,0
in 1905-1906 .	...	33,63,000	87,000	...	35,81,000	8,95,000	...	...	25,000	6,40,000	...	85,91,000	572.7
in 1905-1906 .	26,000	.	..	17,85,000	45,000	...	34,22 000	20,81,000	...	...	26,000	73,85,000	492,3
:e at end of -1906 . .	1,22,441	44,85,375	11,70,026	65,91,100	(a) 65,57,442	1,64,77,842	58,63,782	80,43,708	1,61,588	1,27,29,750	1,06,34,917	7,28,46,971	4,856,4
get Estimate, 1906-1907.													
:e at end of -1906 (by Re- d Estimate) .	1,22,441	56,64,401		65,91,100	65,57,442	1,64,77,842	58,63,782	80 43 708	1,61,588	1,27,29,750	1,06,34,917	7,28,46,971	4,856,4
in 1906-1907 .	...	4,53,000		...	...	..	...	...	..	...	...	4,53 000	30,2
in 1906-1907 .	16,000	...		20,99,000	20,72,000	28,68,000	28,52,000	19 26,000	19,000	7,26,000	40,3[illegible],000	1,66,17,000	1,107,8
:e at end of -1907 . .	1,06,441	61,17,401		44,92,100	(a) 44,85 442	1,36,[illegible],842	30,11,782	61,17,708	1,42 588	1,20,03 750	65,95 917	5 66,82,971	3,778,8

(a) Excludes balance of Local Funds of Eastern Bengal on 15th October 1905.

L. E. PRITCHARD,
Deputy Comptroller General.

A. F. COX,
Comptroller General.

W. S. MEYER,
Secretary to the Government of India

FORT WILLIAM,
NCE DEPARTMENT;
March 21, 1906.

E.—*Abstract Statement of the Receipts and Disbursements of the Government of India, in India and in England.*

REVENUE AND EXPENDITURE.		Accounts, 1904-1905.					Revised Estimate, 1905-1906.		Budget Estimate, 1906 1907.	
		Revenue.	Expenditure. Refunds and Assignments.	Expenditure. Cost of Collection and Production.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
	Revenue Heads.	£	£	£	£	£	£	£	£	£
Principal Heads of Revenue.	Land Revenue (excluding that due to Irrigation)	18,953,997	727,596	3,203,694	15,022,707		14,966,400		15,554,700	
	Opium	6,021,499	3,415	1,967,085	4,050,999		3,590,600		2,956,300	
	Salt	5,354,768	261,302	345,102	4,748,364		3,701,900		3,764,400	
	Stamps	3,738,362	41,260	121,091	3,576,011		3,696,200		3,720,600	
	Excise	5,353,424	47,226	242,314	5,063,884		5,343,500		5,474,500	
	Provincial Rates	2,824,481	4,123	36,641	2,783,717		2,731,400		2,117,300	
	Customs	4,361,771	94,739	179,246	4,087,786		4,052,200		4,178,700	
	Assessed Taxes	1,269,802	6,704	21,417	1,241,681		1,277,800		1,312,500	
	Forest	1,601,997	2,835	869,138	730,024		838,800		801,500	
	Registration	338,690	769	180,899	157,022		166,400		155,900	
	Tributes	633,844	212,540	...	421,304		389,400		412,100	
	Total	50,452,635	1,402,509	7,166,627	41,883,499		40,754,600		40,548,500	
	Total deduction from Revenue		8,569,136							
	Expenditure Heads.									
Debt Services.	Interest	849,579	1,646,945			797,366		472,700		425,800
Commercial Services.	Post Office	1,575,980	1,519,813		56,167		100,500		126,200	
	Telegraph	897,923	902,268			4,345		154,500		216,900
	Railways	24,022,465	21,917,027		2,105,438		2,025,500		2,129,300	
	Irrigation	3,071,036	2,786,353		284,683		43,900		257,100	
Other Public Works.	Military	45,462	981,599			936,137		1,031,100		1,122,100
	Civil	493,091	4,784,545			4,291,454		4,886,900		5,226,500
Mint	Mint	206,410	117,877		88,533		184,600		62,600	
Civil Departments	Civil Departments	1,547,333	12,399,763			10,852,430		11,608,800		12,749,400
Miscellaneous Civil Services.	Superannuation	190,973	2,910,333			2,719,360		2,748,100		2,794,800
	Exchange	94,065			94,065		91,700		40,000	
	Miscellaneous	333,310	312,389		20,921		67,300		101,900	
	Other heads	71,778	1,042,068			970,290		975,500		1,019,900
Famine Relief and Insurance	Famine Relief									
	Other heads		2,078			2,078		136,500		539,100
			997,922			997,922		863,500		460,900
Army Services.	Effective	844,390	17,066,300			16,221,910		15,420,400		15,821,500
	Non-effective	116,541	3,109,394			2,992,853		2,942,000		2,960,700
	Special Defences (1902)	...	128,295			128,295		192,000		231,500
										203,500
	Total	84,812,971	81,194,105		3,618,866		1,836,100			
Provincial Adjustment.	Surplus		162,800			162,800		80,400		
	Deficit								1,077,600	
	Total	84,812,971	81,356,905		3,456,066		1,755,700		874,100	
	Surplus				3,456,066		1,755,700		874,100	
Capital Account	Railway and Irrigation Capital not charged to Revenue:—									
	Capital raised through Companies towards outlay on State Railways (net)				963,636		1,488,000		1,850,000	
	Capital raised and deposited by Railway Companies (net)				1,448,684		−17,900		935,500	
	Outlay on Irrigation Works					361,172		541,200		833,300
	Outlay on State Railways					5,897,023		8,640,500		7,997,900
	Outlay of Railway Companies (net)					1,337,691		−212,200		2,032,900
	Capital involved in Redemption of Railway Liabilities							12,980,900		
Debt, Deposits Advances, and Remittances.	Permanent Debt (net)				3,413,480		16,755,900		4,164,000	
	Temporary Debt (net)					1,833,333		500,000		
	Unfunded Debt (net)				879,611		532,400		608,000	
	Loans and Advances by Imperial Government (net)				112,637		245,600		56,200	
	Loans and Advances by Provincial Governments (net)				108,716			356,300		512,900
	Capital Account of Local Boards (net)				1,468		1,500		1,600	
	Deposits and Advances (net)				1,087,936		1,009,800			970,300
	Remittances (net)					470,527	1,455,700			58,100
	Secretary of State's Bills drawn (net)				23,725,162		26,700,000		17,800,000	
	Secretary of State's Bills paid (net)					23,449,633		26,697,800		17,803,800
					35,197,396	33,349,379	49,926,700	49,494,500	26,289,400	30,209,200
Cash Balance.	Opening Balance (net)				19,164,334		21,012,351		21,444,551	
	Closing Balance (net)					21,012,351		21,444,551		17,524,751
	Total				54,361,730	54,361,730	70,939,051	70,939,051	47,733,951	47,733,951

L. E. PRITCHARD,
Deputy Comptroller General.

A. F. COX,
Comptroller General.

W S. MEYER,
Secretary to the Government of India.

FORT WILLIAM,
FINANCE DEPARTMENT;
March 21, 1906.

APPENDIX II.

Memorandum by the Hon'ble Major-General C. H. Scott, C.B., R.A., on Army, Military Works, Special Defences, and Marine Expenditure for the years 1905-1906 and 1906-1907.

The estimates with which the Military and Marine Department of the Government of India is concerned are :—

I.—The Indian Army Estimates.
II.—The Home (India) Army Estimates.
III.—The Military Works Estimates.
IV.—Special Defences.
V.—The Marine Estimates.

I will deal with them in this order.

2. Taking the Indian and the Home (India) Army Estimates together the net expenditure in 1906-1907 will, it is estimated, be less than that provided in the Budget of 1905-1906 by £572,600.

3. Before dealing with the estimates in detail I will refer to the measures carried out or in progress, during the present year for improving the efficiency of the army and also to those which we propose to continue or institute during the ensuing year.

Budget, 1905-1906.

Army Reorganisation.

4. As mentioned in Sir Edmond Elles' Budget Memorandum of the 22nd March 1905, the sum of 331 lakhs—£2,206,666—[including 50 lakhs (£333,333) on account of lapses in the Home and Indian Estimates of 1904-05] was provided in this year's Army Estimates towards carrying out the scheme for the reorganization of the Army in India framed by His Excellency the Commander-in-Chief. Of this sum, 144 lakhs (£960,000) were allotted for the rearmament of horse and field artillery. Among other important measures introduced, the following may be mentioned :—

Increase to the reserves of artillery ammunition and small arms ammunition;
Increase to the reserve of rifles;
Increase of ammunition columns due to the extra ammunition required in the field;
Provision of mobilization equipment for the increased field army;
Reorganization of the Supply and Transport Corps;
Provision of additional army transport carts;
Addition of 90 officers to the Indian Army;
Creation of the appointment of Inspector General of Ordnance Factories;
Formation of an additional railway company of sappers and miners;
Purchase of horses for Q. F. batteries;
Provision of local stores for field hospitals and of additional maps for the field army;
Erection of machinery in connection with the expansion of Ordnance Factories;
Acquisition of land for the extension of cantonments and buildings in connection with the redistribution of the army.

Additional Factory.

The manufacturing capacity of the Alipore and Madras factories being insufficient to meet the large demands for made up clothing for troops, and any extension of these factories at a reasonable cost not being practicable, it has been decided to start a factory at Fatehgarh where labour is cheap and the buildings of the late gun carriage factory are available for the purpose. The measure is at present on an experimental basis in order to test local conditions.

The introduction of the double company organization into the 42nd Deoli, 43rd Erinpura and 44th Merwara Infantry, which involves an extra expenditure of R7,380 (£492) annually, was sanctioned by the Secretary of State in 1905.

Owing to the number of troops now located in Northern India, and the distance of Bombay from the Punjab, it was desirable to adopt Karachi as a port for the embarkation and disembarkation of troops between India and England. Other military considerations also rendered the establishment of trooping at Karachi desirable.

The measure has been sanctioned by the Secretary of State. It will involve an initial expenditure of R20,108 (£1,340) and an annual saving of recurring expenditure of R37,684 (£2,512).

In 1903 sanction was accorded tentatively to the supply of regimental necessaries to British troops in India by the Army Clothing Department, instead of under regimental arrangements. This change of system which has been found to conduce to greater rapidity and convenience of supply has now been permanently adopted.

A new system of clothing the native army was introduced on 1st April 1905, when the following measures were approved :—

(*a*) increase of kit money on enrolment from R30 to R40 ;
(*b*) purchase by the State of all rights to compensation with a view to their extinction ;
(*c*) grant of an annual consolidated allowance in lieu of issues of clothing in kind.

With the amounts under (*a*) and (*c*) the soldier obtains his uniform on payment from clothing factories as he requires it, without being subjected to deductions from pay. An annual saving of R17,930 (£1,195) will result from these measures.

The pay of officers of the Army Veterinary Department below the rank of lieutenant-colonel was increased with effect from the 30th April 1905 as follows :—lieutenants from R400 to R480 a month ; captains from R450, R500, and R600 to R570 and R650 ; majors from R700 to R750. The cost involved comes to R50,000 (£3,333) a year.

Two officers have been added to the Army Remount Department, the annual charges on this account being R20,859 (£1,390). The strength of the Department is now 25 officers including 9 officers of the Army Veterinary Department.

In order to ensure effective supervision and control over the horse and mule-breeding operations carried on by grantees of land on the Jhelum canal and Chenab canal it is proposed to withdraw four of the six districts comprising the Jhelum Canal Colony Circle and to form them into a separate circle designated the Chenab Canal Colony Circle. The cost involved is estimated at R48,375 (£3,225) a year.

With a view to removing administrative inconvenience the three presidential lists of military assistant surgeons have been amalgamated for all general service purposes. For purposes of promotion to the senior grades men now in the service will continue to be borne on their respective lists until they are absorbed.

The conditions of service of hospital assistants in army employ have been improved by the grant to them of the following concessions :—

(*a*) free passage when proceeding on or returning from leave on reduced pay for a period of not less than six months ;
(*b*) pension under Civil Service Regulations ;
(*c*) an annual allowance of R12 in aid of the provision and maintenance of cloth uniform ;
(*d*) pony allowance of R12 a month when at, proceeding to, or returning from, a camp of instruction, manœuvres, or concentration.

The cost of the above concessions amounts to about R13,000 (£866) a year.

It is considered desirable to maintain 15 sets of portable X-ray equipment for the use of the army. The cost of the measure is estimated at

General requiremen

Rs. $\frac{\text{87,886 (£5,859) initial}}{\text{9,961 (£664) annual recurring}}$. Fifteen sets of equipment costing R49,455 (£3,297) are under supply from England.

On a report on the working of the Punjab Military Transport Animals Act during the past year it has been decided that its further extension is not necessary to localities where camels and mules are not available. Local Governments and Administrations within whose jurisdiction such localities exist have, however, been requested to intimate what steps they propose to take to ensure supply of suitable bullocks, draught and riding ponies on mobilization. They have also been informed that the services of Registration officers will be available if their advice is required. The Act is now in force in the Punjab and in the North-West Frontier Province.

The salary allowed in India to Ridingmasters and Quartermasters, having less than 10 years' service, was deemed barely sufficient to enable them to maintain their position as regimental officers, in the present conditions of Indian service. Moderate increases of pay have accordingly been sanctioned for them. The extra cost is estimated at about R27,000 (£1,800) per annum.

It has been decided that the cost of Police employed in cantonments shall be borne by Provincial Revenues. This change it is estimated will relieve Cantonment Funds in India of charges amounting to R1,10,000 (£7,333) per annum, approximately; and will admit of funds being made available for expenditure on various objects conducive to the welfare of the inhabitants of Cantonments.

In pursuance of a programme of works which has been undertaken in consequence of the rearmament of the volunteer force with the Lee-Metford rifle, a sum of about R1,00,000 (£6,666) has been spent on the provision of buildings and ranges for volunteer corps in the places where they are most urgently required.

Progress has been made with the scheme for providing improved lighting and ventilation of the barracks and hospitals of British troops in the larger cantonments where the hot weather is of long duration. The installation in Fort William has been completed and that at Meerut practically completed.

Budget, 1906-1907.

Army Reorganisat

5. In pursuance of the scheme for the reorganization of the Army in India, it is proposed to provide a sum of about 253 lakhs (£1,686,666) in the Army Estimates of the ensuing financial year. This sum includes ninety lakhs (£600,000) on account of regrant of lapses, due chiefly to non-completion of this year's programme of artillery rearmament. Artillery rearmament will therefore absorb a large portion of the funds allotted for reorganization and among other important measures for which funds will be provided in 1906-1907 are the following:—

- Reorganization of Horse and Field Batteries;
- Reorganization of existing artillery ammunition columns and formation of additional columns;
- Additional mule corps and cadres;
- Provision of small arms ammunition columns;
- Increase to the reserves of artillery ammunition and small arm ammunition;
- Increase to the reserve of rifles;
- Provision of additional stores for Ordnance Field Parks;
- Additional officers for the Indian Army;
- Acquisition of land in connection with the redistribution of the Army;

A sum of R53,73,000 (£358,200) has also been provided in the Military Works estimates for buildings in connection with the redistribution of the Army and for the expansion of Ordnance Factories.

Factories.

Proposals are under consideration for the manufacture of acetone (the solvent used in the manufacture of cordite) at the Cordite factory, Aruvankad.

Manufacture has commenced and it is hoped that the Gun factory at Cossipore will be able to supply 18 pr. and 13 pr. guns during 1906-1907.

It was anticipated that the Rifle factory at Ishapore would have been able to turn out 6,000 rifles during 1905-1906, but this could not be done. During 1906-1907, 16,000 rifles are to be manufactured.

The rolling mills, Ishapore (now called gun and shell factory, Ishapore branch) will be in full working order by the 1st April 1906.

It is anticipated that the Gun carriage factory at Jubbulpore will be in full working order by the 1st April 1907. Manufacture has already commenced.

A bounty of £15 has been offered to soldiers of British Infantry units of 8 or 7 years' service, and the grant of 6 months' furlough with free passage to and from England to men of 3 years' service, to induce them to extend their service with the colors to 12 and 8 years, respectively. The cost of this measure cannot be stated until the numbers accepting the bounty are known. A reference is also being made to the Secretary of State for India regarding the incidence of the cost.

In 1904 the Secretary of State sanctioned an increase to the reserves of the Native Army to bring their total strength up to 50,000 men. This involves an addition of about 25,000 men. It was decided that the measure should be carried out in the course of the next 10 years, and a sum of 3 lakhs (£20,000) was provided in the estimates of 1905-1906 to admit of an increase of 2,500 in that year. Budget provision has also been made in 1906-1907 for a further increase of 2,500 men. The formation of a Native Cavalry reserve will constitute a part of this measure.

The native artificers now serving as followers with R. A. units in India and with Ordnance Field Parks do not come up to the standard of modern requirements, and they will be replaced by competent artificers possessing a higher standard of mechanical skill. A corps will be recruited from men who have served a three years' apprenticeship in the Gun Carriage Factory at Jubbulpore. The cost has been estimated at—

		R
Initial expenditure	Army	28,640 (£1,909)
	Military Works	21,500 (£1,433)
Annual recurring saving		19,540 (£1,303)

The measure has been sanctioned by the Secretary of State and will be given effect to as soon as funds are made available.

For sanitary reasons it is necessary to remove the Sapper and Miner lines at Bangalore from their present site and to construct lines on a new site. A sum of R92,686 (£6,179) has been provided in the India Army Estimates of 1906-1907 for the purpose.

A sum of R1,05,117 (£7,008) has been provided in the estimates of 1906-1907 to meet expenditure on account of the establishment of new and extension of existing dairies during that year.

Four officers will be added to the establishment employed on farms with effect from 1st April 1906, at a cost of R53,499 (£3,566) per annum. The establishment will now consist of 14 officers.

To improve the efficiency of the volunteer force a sum of R50,000 (£3,333) will be provided in the Military Works Budget Estimates for buildings and ranges for volunteer corps.

For the improved lighting and ventilation of the barracks and hospitals of British troops, a sum of R1,00,000 (£6,666) will be provided in the Military Works Estimates. Electrical installations are to be commenced at certain stations, probably Lucknow and Peshawar.

I.—Indian Army Estimates.

Revised Estimates, 1905-1906.

Comparison—
Revised for 1905-1906
and
Budget for 1906-1907.

6. The Revised Indian Army estimates for 1905-1906, compared with the Budget for that year, show a net increase of R2,43,000 (£16,200). This is caused by an increase in gross receipts of R19,23,000 (£128,200), and an increase in gross expenditure of R21,66,000 (£144,400).

The increase in receipts is chiefly caused by more receipts under clothing, due to issues to the Native Army being made on payment under the new clothing scheme; to larger demands of medical stores by Civil Institutions; to abnormal sales of unserviceable Ordnance Stores; and to the adjustment in the Indian accounts of a lump sum credit from the War Office on account of the five Native Infantry Regiments serving in the colonies; this increase is partly counterbalanced by smaller recoveries for malt liquor and by the adjustment, by credit to His Majesty's Imperial Government, of the value of peace equipment of corps returned from China and Somaliland.

7. The more important causes which have led to an increase in expenditure have been the following:—

(*a*) Expenditure amounting to R16,67,000 (£111,133) on the manœuvres at Rawalpindi and other charges connected with the visit of Their Royal Highnesses the Prince and Princess of Wales.

(*b*) Charges amounting to R12,80,000 (£85,333) on account of the five Native Infantry Regiments on garrison duty in the colonies, but which have been recovered from the Imperial Government and taken as a set-off under Receipts.

(*c*) Excess strength of British troops and the deduction made in the Budget for probable savings not being fully realized, account for an increase of R8,00,000 (£53,333).

(*d*) Clothing allowance to Native troops under the new clothing scheme, amount to R6,70,000 (£44,666).

(*e*) More charges amounting to R5,00,000 (£33,333) on account of rise in prices of food-supplies.

(*f*) More charges for conveyance of troops and stores, for warm clothing, supply of water, and toll on troops, etc., account for R4,25,000 (£28,333).

(*g*) Extra expenditure amounting to R2,40,000 (£16,000), in connection with the earthquake at Dharmsala.

(*h*) More charges amounting to R3,50,000 (£23,333) for pay of Regimental Officers, due to the deduction made in the Budget for probable savings having proved too high.

(*i*) Increased expenditure in connection with the Aden Delimitation Commission and the Gilgit Agency, account for R1,54,000 (£10,266).

(*j*) More non-effective charges, R2,00,000 (£13,333).

On the other hand, there have been decreases of expenditure under certain heads, the more important of which are the following:—

(*a*) Less "Reorganization" expenditure in India, R16,09,000 (£107,266).

(*b*) Less charges for Ordnance establishments and for purchase of stores for Arsenals and Ordnance Factories, amounting to R6,00,000 (£40,000).

(*c*) Smaller expenditure anticipated under Army and Garrison Staff, Remount, Veterinary and Medical Establishments, amounting to R4,70,000 (£31,333).

(*d*) Less charges for service pay and good conduct pay to British soldiers R3,00,000 (£20,000) and for clothing supplies and services, R2,60,000 (£17,333).

(*e*) Lapse of the special provision for initial expenditure in connection with the Native Army Reserves and the formation of the 106th Hazara Pioneers, amounting to R2,00,000 (£13,333).

(*f*) Smaller purchases of malt liquor, R2,52,000 (£16,800).

(*g*) Less expenditure on account of "Tibet Mission" and "Seistan Boundary Commission," R1,68,000 (£11,200).

Estimates, 1906-1907.

Comparison — Budget for 1905-1906 and Estimates for 1906-1907.

8. The estimates for 1906-1907, in the net, amount to R20,22,41,000 (£13,482,733) or R16,27,000 (£108,466) more than the Budget for 1905-1906. This is due to an increase in gross receipts of R24,38,000 (£162,533) and in gross expenditure of R40,65,000 (£271,000).

The increase in receipts may be chiefly attributed to more realizations from dairy farms; to the introduction of the new clothing scheme for the native army under which issues of clothing are made on payment; to larger sales of Ordnance Stores and camp equipage; and to the expenditure incurred and charged to Indian revenues on account of the five Native Infantry Regiments serving in the colonies being recovered from the War Office and credited in the Indian accounts.

9. The more important causes of increase in expenditure are the following:—

(*a*) Larger provision on account of Reorganization, R17,21,000 (£114,733).

(*b*) Provision on account of the five Native Infantry Regiments serving at Colonial Stations, amounting to R14,00,000 (£93,333).

(*c*) Larger provision owing to rise in prices of food-supplies, R8,50,000 (£56,666); for Dairy and Grass Farms, R5,63,000 (£37,533); for conveyance of troops and stores, R1,00,000 (£6,666); for extra labour in the Ammunition Factory, Dum Dum, and Gun Carriage Factory, Madras, and for Arsenal Stores, R2,35,000 (£15,666).

(*d*) Smaller deduction for probable savings under pay of Regimental Officers and soldiers, R8,50,000 (£56,666).

(*e*) Clothing allowance to the Native Army, less half-mounting allowance abolished, R7,00,000 (£46,666).

(*f*) Provision of R2,20,000 (£14,666) made for the Native Infantry Regiment returned from Somaliland, for which a deduction was made in 1905-1906.

(*g*) Increased rate for purchase of mules in India and additional cost for importing transport mules from America, R1,86,000 (£12,400).

(*h*) More non-effective charges, R1,20,000 (£8,000).

Against the foregoing increases there will be a set-off by reason of certain decreases, the most important of which are due to:—

(*a*) Smaller provision on account of special measures other than Reorganization, R6,31,000 (£42,066).

(*b*) Smaller provision under Tibet Mission, R3,39,000 (£22,600); and occupation of Chitral and its communications, R1,76,000 (£11,733).

(*c*) Smaller provision for good conduct pay and service pay, R2,34,000 (£15,600).

(*d*) No provision having been made for the Seistan Boundary Commission, R2,54,000 (£16,933).

(*e*) Omission of the special provision made in 1905-1906 in connection with the new scheme for the supply of clothing to the Native Army, R5,08,000 (£33,866).

(*f*) Smaller purchases of Remounts, R2,60,000 (£17,333).

(*g*) Smaller provision on account of compensation in lieu of clothing, R1,80,000 (£12,000).

(*h*) Smaller provision having been made for stores, including hides, for factories, R2,75,000 (£18,333).

(*i*) Initial expenditure provided in 1905-1906 for Native Army Reserves not repeated in 1906-1907, R1,50,000 (£10,000).

II.—Home (India) Army Estimates.

Revised Estimates, 1905-1906.

Comparison—
Revised for 1905-1906
and
Budget for 1905-1906.

10. The Military Department is next concerned with the Home estimates for Army effective and non-effective charges. The Home Budget Estimates for 1905-1906 made provision for a gross expenditure of £6,309,400, but in the Revised Estimates this provision has been reduced to £5,323,200, or by £986,200.

This decrease in the Revised Estimate as compared with the Budget Estimate is stated by the India Office to be due mainly to less charges under the head "Reorganization—Stores for India;" less payments to the War Office in respect of British Forces serving in India; less charges for passage of officers and others not charged to Indian Troop Service; smaller demands for stores for ordinary requirements; less payments to War Office for retired pay, etc., of British Forces for service in India; less charges for pay and pensions of non-effective and retired officers of the Indian Service.

These decreases are partly counterbalanced by increases due to more charges for furlough pay during voyage of British forces serving in India and for furlough allowances of officers of the Indian Service; and larger expenditure under the head "Indian Troop Service" owing to increased payments for conveyance of troops to and from India in Imperial transports, etc.

The net figures of the Revised Estimate show a decrease of £1,008,300 as compared with those of the Budget Estimate for 1905-1906 due to less expenditure of £986,200, as explained above, and an increase in receipts of £22,100.

Estimates, 1906-1907.

Comparison—
Budget for 1905-1906
and
Estimates for 1906-1907.

11. The estimated receipts and expenditure for 1906-1907 are as follows:—

	Receipts.	Expenditure.	Net expenditure.
	£	£	£
Effective	273,300	3,199,300	2,926,000
Non-effective	30,000	2,403,500	2,373,500
TOTAL .	303,300	5,602,800	5,299,500

12. Compared with the Budget for 1905-1906 the receipts show an anticipated decrease of £25,600 and this is chiefly due to smaller receipts on account of the Indian Troop Service and to a decrease in the value of articles in possession of regiments on their transfer from the Indian to the British Establishment. The gross anticipated expenditure for 1906-1907 is less than the amount provided in the Budget for the preceding year by £706,600. This decrease is chiefly accounted for by less requirements of stores (both ordinary and Reorganization); smaller provision of pay and pensions of non-effective and retired officers of the Indian Service and of pay of Non-effective Colonels of Royal Artillery, smaller anticipated expenditure on Indian Troop Service and on account of passage of officers and others not charged to the Indian Troop Service; and smaller provision under head "Miscellaneous."

These decreases are however partly counterbalanced by larger anticipated payments to War Office in respect of British forces serving in India; by larger

anticipated expenditure on account of furlough allowances and pay during voyage of British forces serving in India, of furlough allowances of officers of the Indian service and of payments to War Office for retired pay, etc., of British forces, for service in India.

13. The gross charges on account of effective services, as estimated for the coming year, include payments to the War Office in respect of the British forces serving in India (£650,000); furlough allowances and pay during the voyage of British forces serving in India (£130,000); furlough allowances of officers of the Indian Service (£270,000); Indian Troop Service (£319,000); passage of officers and troops otherwise than in transports (£15,000); Miscellaneous (£35,000); and stores for India, both ordinary and Reorganization (£1,780,300).

14. The gross charges on account of non-effective services comprise the retired pay, etc., of the British forces for service in India (£745,000); pay of non-effective Colonels of Royal Artillery (£15,500); pay and pensions of non-effective and retired officers of the Indian Service (£1,500,000); Miscellaneous, pensions, etc., (£88,000); and the Indian Military Service Family Pensions (£55,000).

15. The net anticipated expenditure for 1906-1907 is less by £681,000 than that for the preceding year, and, as explained in paragraph 12 above, this is due to a decrease of £25,600 in receipts and of £706,600 in gross expenditure.

III.—Military Works Estimates.

44—Military Works.

16. Including English expenditure, the Budget Estimate for 1905-1906 amounted to R1,72,36,000 (£1,149,000); but these figures have been modified during the year by various causes. The Revised Estimate is R1,60,67,000 (£1,071,100) which is less than the Budget of 1905-1906 by R11,69,000 (£78,000).

17. The Budget Estimate for 1906-1907, including English expenditure, is R1,75,41,000 (£1,169,400), showing an increase on that of 1905-1906 of R3,05,000 (£20,300).

18. The main heads of expenditure are in round figures :—

	R	£
Original works, including those in progress and those to be commenced	97,09,000	647,200
Repairs	35,59,000	237,200
Establishment, Tools and Plant	33,73,000	224,800
Barrack Department—Establishments, Supplies and Tools and Plant	9,00,000	60,000

19. In connection with the more important original works, expenditure amounting to R4,03,000 (£26,800) will be incurred on water-supply projects; R1,00,000 (£ 6,600) will be spent on electric lighting and punkah-pulling in barracks, etc.; provision has been made in the Budget for R2,00,000 (£13,300) for completing the Central Gun-carriage Factory at Jubbulpore; R2,25,000 (£15,000) for the steel plant and cartridge metal rolling mills at Ishapur; R1,50,000 (£10,000) for the staff college at Quetta; R2,09,000 (£13,900) for accommodation at Maymyo for a battalion of British Infantry; R4,00,000 (£26,600) for the Kirkee Arsenal; R1,25,000 (£8,300) for quarters for ordnance subordinates at Cossipore and Dum Dum; R1,43,000 (£9,500) for additional buildings at the Mona Remount Depôt; R8,79,000 (£58,600) for expansion of Ordnance factories on account of the increase in the reserve of artillery ammunition; R36,67,000 (£244,400) for buildings in connection with the scheme for the redistribution of the Army. Progress will be made towards completion of the requirements of volunteer corps in the matter of buildings and rifle ranges. The remaining original works include roads, buildings for troops, buildings for a medical store depôt at Calcutta, buildings for a young stock run and depôt at Sargodha, and provide for the ordinary requirements of the Ordnance, Marine and Army Clothing Departments and of the Supply and Transport Corps.

20. Provision is made for 205 new major works and schemes, of which 73 are in progress and 132 have yet to be commenced. A sum of R7,00,000 (£46,600) is allotted to minor works, each costing over R2,500.

IV.—47—Special Defences.

21. Including English expenditure, the Budget Estimate for 1905-1906 was R37,98,000 (£253,200). The Revised Estimate of expenditure is taken at R28,81,000 (£192,000).

22. The Budget Estimate for 1906-1907, including English expenditure, is R34,73,000 (£231,500).

Marine Estimates.

HOME AND INDIAN.

Revised Estimates, 1905-1906.

Comparison—
Revised for 1905-1906.
Budget for 1905-1906.

23. The total receipts in the Budget for 1905-1906 were R22,78,000 (£151,866) and the Revised Estimate stands at R18,00,000 (£120,000) showing a decrease of R4,78,000 (£31,866).

The decrease is chiefly due to falling off in receipts owing to less work done for and stores supplied to the Royal Navy and other Departments. A change in the method of adjusting recoveries on account of the employment of Royal Indian Marine vessels in carrying out the triennial reliefs of the five Native Indian Regiments on colonial garrison duty under the Imperial Government, has also contributed towards reducing the receipts which would otherwise have actually accrued to the Royal Indian Marine in 1905-1906. By this change which has been introduced from 1st April 1905, the liability of His Majesty's Imperial Government will be met by the payment of a capitation rate which, as at present arranged, will be wholly treated as military receipts in India.

24. The total expenditure provided for in the Budget for 1905-1906 was R82,19,020 (£547,935) but the Revised Estimate stands at R78,54,000 (£523,600), showing a decrease of R3,65,020 (£24,335). The decrease is chiefly due to less expenditure incurred than was provided for the construction of a new vessel to replace the "Canning."

Estimates, 1906-1907.

Comparison—
Budget for 1905-1906.
Estimates for 1906-1907.

25. The total receipts for 1906-1907 are R21,45,200 (£143,013) against R22,78,000 (£151,866), the total of the Budget for 1905-1906, showing a decrease of R1,32,800 (£8,853).

The decrease is chiefly due to less recoveries being anticipated on account of dockyard services and supplies.

26. The total expenditure for 1906-1907 is R89,09,300 (£593,953) against R82,19,020 (£547,935), the total of the Budget for 1905-1906 showing an increase of R6,90,280 (£46,018). This is chiefly due to large expenditure on stores in India and to the construction of new vessels at Home, to replace the "Canning" and "Nancowry." These increases are partly counterbalanced by savings in other directions.

General remarks.

27. In order to accelerate the promotion of officers of the R. I. M. the establishment of 1st and 2nd grade commanders has been increased from 7 to 8 and from 9 to 10 respectively.

The appointments of Marine Transport Officer, Mandalay, Superintending Engineer, Mandalay, Assistant to the Superintending Engineer, Burma, and Engineer and Harbour Master, Port Blair, have been reserved for officers of the R. I. M. The reservation of the appointment of Port Officer, Chittagong, for officers of the R. I. M., has also been recommended to the Secretary of State.

In addition to their usual trooping work, the R. I. M. vessels "Hardinge" and "Dufferin" were employed to convey troops between India and China. The "Dufferin" was also used to convey H. E. Lord Curzon and party to Suez. A vessel is under construction in England for use as a troopship in replacement of the R. I. M. S. "Canning." The cost will be £187,000, of which amount £72,000 has been spent this year and the balance £115,000 provided in the estimates of 1906-1907.

The R. I. M. S. "Investigator" has been employed during the past season on surveying work in the Persian Gulf and at Aden, while the "Nancowry" has been engaged in a survey of the Andamans. Arrangements are being made to replace the above vessels which are out of date.

C. H. SCOTT.

March 21st, 1906.

APPENDIX III.

Memorandum by the Railway Board

ON THE

Results of Indian Railway working 1905-1906 and proposals for 1906-1907.

The results of working of Indian Railways for the year 1905-1906 show larger gross receipts and larger revenue expenditure than in any previous year.

The estimated net surplus Revenue after paying all charges including interest is three crores three lakhs and eighty-three thousand (£2,025,600).

CAPITAL EXPENDITURE.

The Capital expenditure during the year 1905-1906 will amount to twelve crores fifty lakhs (£8,333,000) being about two crores in excess of the expenditure for the year 1904-1905.

For the year 1906-1907 these figures have been largely increased. The estimate provides for spending a sum of 15 crores (£10,000,000), an increase of 20 per cent on the provision of last year.

Under the head of lines already open, including the provision of additional rolling stock, the amount expended in 1905-1906 will be 726 lakhs (£4,840,000), showing an advance of about 224 lakhs over the expenditure under the same head for the previous year.

Under the same heads in 1906-1907 provision is made for 891 lakhs (£5,940,000), an increase of about 23 per cent.

A comparison, showing capital expenditure for 1906-1907 and the previous five years, is contained in the following statement:—

	Lines already open including additional rolling stock.	Lines under construction. Started in previous years.	Lines under construction. Started in current year.	Total.	Equivalent in sterling.
	Lakhs	Lakhs.	Lakhs.	Lakhs.	£
1901-1902 (actual expenditure) .	3,52·58	5,09·06	25·64	8,87·28	5,915,199
1902-1903 (" ") .	4,81·74	4,52·50	71·52	10,05·76	6,705,064
1903-1904 (" ") .	5,58·77	3,13·68	84·62	9,57·07	6,380,468
1904-1905 (" ") .	5,02·76	4,86·91	88·62	10,78·29	7,188,600
1905-1906 (latest grants) . .	7,26·63	4,81·04	42·33	12,50·00	8,333,334
1906-1907 (proposed grants) . .	8,91·09	5,38·91	70·00	15,00·00	10,000,000

The information showing in detail how the expenditure in 1905-1906 and 1906-1907 will be distributed is contained in statement A attached to this memorandum.

Under the order of the Secretary of State a programme has been submitted to him for expenditure on Railways during the next three years.

This "triennial programme," as it is called, has been definitely agreed to by the Secretary of State for the year 1906-1907 and provisionally approved for the remaining two years.

The year 1906-1907 is the first year this arrangement will come into operation. The object aimed at is to enable a Railway Programme, extending over a reasonable period, being made out under as fixed conditions, for new Railways and additions to existing ones, as Indian Finance will permit, and also to secure a definite continuity of Railway Policy, and the Railway Board have every hope that the funds required to meet the expenditure of 15 crores per annum for the next three years will be duly provided.

The mileage of lines of all gauges open to traffic on 1st April 1905 was 27,728, and under construction, 2,344; on 1st April 1906 there will be 28,684 open and 1,959 under construction.

At the end of the coming year there will be 1,509 miles under construction among which will be twelve new projects.

RAILWAY REVENUE ACCOUNT.

The Railways of India, taken as a whole, have for a succession of years shown at balance to the credit of general revenues, after allowing for working expenses, interest

on capital expended, charges for annuities in redemption of capital and miscellaneous railway expenditure. The following table shows the approximate figures for 1905-1906 compared with the actual results for the previous five years:—

(*Figures in rupees omitting 000.*)

	Gross receipts.	Working expenses.	Interest charges, etc.	Surplus of Revenue over expenditure.	Equivalent in sterling.
	R	R	R	R	£
Actuals—					
1900-1901	27,44,04	12,69,86	14,25,41	48,77	325,100
1901-1902	30,33,90	14,23,85	14,83,06	1,26,99	846,600
1902-1903	30,20,08	14,74,08	15,11,66	34,34	228,900
1903-1904	32,33,68	15,56,72	15,47,86	1,29,10	860,700
1904-1905	36,03,37	16,94,32	15,93,23	3,15,82	2,105,500
Estimate—					
1905-1906	36,98,72	17,44,54	16,50,35	3,03,83	2,025,600

Compared with the results of the previous year the figures for 1905-1906 show a falling off of Rs. 11,99,000 (£79,900). The receipts are more by Rs. 95,35,000 (£635,700) but the working expenses are higher by Rs. 50,22,000, (£334,800) while interest charges, etc., have increased by Rs. 57,12,000 (£380,800).

GROSS RECEIPTS.

In 1904-1905 traffic conditions were exceptionally favourable on all the larger railway systems. Pilgrim, grain and coal traffic accounted for a large increase on the East Indian railway, the recently completed irrigation works in the Punjab rendered possible the heavy export traffic in wheat *viâ* Karachi resulting in an extraordinary increase on the North Western railway, while the earnings of the Great Indian Peninsula, Rajputana-Malwa, and Bengal-Nagpur railways were also affected by favourable crops. During the current year, while there has been a considerable falling off in grain and seed traffic on the North Western railway, and the East Indian railway earnings were practically stationary, the earnings from the other three above-mentioned railways show still better results owing to further development of cotton, grain and specially coal traffic. The following are the principal differences resulting in the net increase of Rs. 95,35,000 in gross receipts:—

	Rs.
Increases.	
Bengal-Nagpur	56,65,000
Great Indian Peninsula	32,55,000
Rajputana-Malwa	30,70,000
Other railways (net)	33,93,000
	1,53,83,000
Decrease.	
North Western	58,48,000
Net Increase	95,35,000

WORKING EXPENSES, INTEREST CHARGES, ETC.

The increase in working expenses during the year 1905-1906 is estimated to amount to Rs. 50,22,000 (£334,800.) This increase to a large extent is due to increased traffic on certain lines of which the Bengal-Nagpur, Great Indian Peninsula and Rajputana-Malwa railways are the most prominent examples.

These three lines will have earned more than one crore of rupees (£666,700) in excess of their earnings during the previous year, and this increase in earnings necessitate increased working expenses.

There are, however, other causes which may increase both working expenses and interest charges in the future. The increase in working expenses should be to a considerable extent temporary; the increase in interest charges, however, will be permanent.

The causes are these—

Railways in India have now to run faster trains, provide better carriages, improve the conditions under which third class passengers are carried, introduce a more elaborate system of signalling, and generally conduct their business under more up to date methods than were in use in the past.

Some of these improvements will lead to increased revenue. Some will not, but have to be provided to meet the public demands.

The cost of many of these improvements being in the nature of renewals has to fall to a considerable extent on revenue.

During the period this raising of the standard is being carried out working expenses must rise, though in the end under some items more economical working should be secured.

Again it is generally admitted that there is economy in Railway working in hauling heavy train loads. To enable heavy train loads to be hauled the permanent way of railways has to be improved, and girders strengthened. Most lines now when making branches wish to use their light main line rails in these branches and renew the main line with heavier rails.

This is a sound business arrangement, but carrying out the policy indicated means that Revenue has to renew before the rail itself is nearly worn out. The result is increased debits to Revenue for a time causing increased working expenses. The Board hope that a practical solution may be found to meet this difficulty, so that working expenses may be steadied and not liable to unnecessary fluctuations.

The results of improvement in the standard of permanent way carrying with it the capacity to haul heavier loads will well repay the expenditure by ultimate reduction in cost of haulage.

NEW LINES TO BE CONSTRUCTED.

The new lines, the construction of which is to be commenced during 1906-1907, are :—

No.	Railway.	Gauge.	Probable length, miles.
	(i) State, by State Agency.		
1	Bombay—Sind connection	5′ 6″	295
	Eastern Bengal—		
2	Lalgola-Gherria	5′ 6″	13
	North-Western—		
3	Jhang-Chiniot-Sangla	5′ 6″	70
4	Lodhran-Khanewal	5′ 6″	55
5	Shorkot Road-Chichoki	5′ 6″	130
6	Thal-Parachinar	5′ 6″	55
7	Kohat-Thal (conversion from the 2′ 6″ gauge, not resulting in increased open mileage)	5′ 6″	62
	(ii) State, by Agency of Companies.		
	Assam-Bengal—		
8	Kalaura-Sylhet	3′ 3⅜″	31
	Burma—		
9	Daga-Naikban	3′ 3⅜″	69
	East Indian—		
10	Katwa-Azimganj-Barharwa	5′ 6″	103
	(iii) From Capital of Companies.		
	Bengal-Nagpur—		
11	Vizianagram-Raipur	5′ 6″	310
	(iv) From Capital of Local Boards.		
12	Kurnool-Dhone	3′ 3⅜″	32

OPEN LINE REQUIREMENTS.

In dealing with the Capital funds available for expenditure on railways the Railway Board have given due consideration to the demands of open lines for the provision of additional facilities required by a growing trade.

For improving railway working there are demands of high importance for doubling existing lines, additional crossing stations, improved signalling, improvement of railway workshops, more staff quarters and the general provision of facilities of smaller character required to enable Railways to deal more expeditiously with their traffic.

The total amount allotted during 1906-1907 to open lines, *viz.*, 891 lakhs (£5,940,000) out of a total for the year of 1,500 lakhs (£10,000,000) has been divided between general open line requirements and additional rolling stock approximately as follows:—

		Lakhs.
1906-1907	Open line requirements	509
	Rolling stock	382

This shows a considerable increase over 1905-1906, the figures for which were as follows:—

		Lakhs.
1905-1906	Open line requirements	452
	Rolling stock	274

ROLLING STOCK.

The question of what is a sufficiency of rolling stock on a railway is one about which there is considerable difference of opinion. If railways are to be worked commercially, their interests have to be considered. It is sometimes argued that it is in the interest of the railway to always be able to carry *all* traffic offering at *all* times.

To provide for a maximum demand for transport for a short period would necessitate a very large amount of extra rolling stock being kept to meet this exceptional demand. This rolling stock would lie idle for considerable periods and be a burden on the capital cost of the line.

In most countries of the world, especially in America, where a large export grain, seeds and coal business is done, there is shortness in the supply of rolling stock at certain times and during unusual briskness of trade.

On this important question, the Railway Board are of the opinion that Indian Railways as a whole are at present below what should be the standard of equipment of rolling stock, for present requirements. Since the Board was formed they have taken steps to improve this standard and will continue to do so to meet future developments of trade.

For the year 1906-1907 the sum of three crores eighty-two lakhs has been provided for new rolling stock, being an excess of one crore eight lakhs over the provision for 1905-1906.

The stock now under indent consists of heavier engines and higher capacity vehicles. This represents a considerable increase in power of transportation beyond that indicated by the actual numbers added.

Some of the restrictions on axle loads in existing stock have also been relaxed, which has permitted existing wagons being more heavily loaded.

THIRD CLASS PASSENGER TRAFFIC.

The question of improving the comfort and convenience of third class passenger traffic is a matter the Railway Board have been devoting considerable attention to during the past year.

More third class rolling stock is undoubtedly required.

Provision has, as far as practicable, been made for this during the year 1906-1907, the number sanctioned being double that supplied in 1905-1906.

The additional stock to be supplied during the ensuing year will be of a better type than formerly. The carriages will be of a large size, better lighted and be supplied with latrine accommodation. The stock being built for renewals is also of this higher standard.

Steps will be taken during the ensuing year to develop more rapidly the system of communication between passengers and guards and drivers of trains, the system being applied to third class carriages equally with those of the higher classes.

The Board would also note that in response to their representations, the various Railway Administrations are paying attention to the general convenience of third class passengers in taking tickets, avoiding crushes on platforms, and overcrowding in carriages, but much more remains to be done. The Board hope that this will induce larger numbers to travel and thus lead to improved receipts from this valuable class of traffic.

GENERAL.

During 1905 the Railway Board authorized a substantial reduction in the minimum rate for the carriage of coal. Railways, however, are moving cautiously in taking advantage of this reduction, but the Board feel sure the final result must be a large increase in the coal business and a general stimulus to industries situated far from their coal supply.

Attention is invited to statements B and C accompanying this memorandum, which contain information of interest.

F. R. UPCOTT, *Chairman.*

W. H. WOOD,
T. R. WYNNE, } *Members.*

The 21st March 1906.

STATEMENT A IN APPENDIX III.

STATEMENT

OF

Anticipated Capital Expenditure on Railways, Open and under Construction for the year 1906-1907.

Branch lines under rebate terms are excluded.

CAPITAL EXPENDITURE ON RAILWAYS, 1906-1907.

(Figures in lakhs and decimals of lakhs.)

No.	Railway.	Grants allotted for 1905-1906.	Distribution of grants during 1906-1907.
	A.—OPEN LINES.	R	R
	I. (i)—State, by State Agency.		
	Eastern Bengal—		
1	Main line	(a) 125·65	38·06
2	Canal Junction-Kakurgachi duplicating	0·95	} 1·90
3	Kakurgachi chord	2·10	
4	Kasipur-Chitpur improvements	1·10	1·30
5	Kaunia-Bonarpara	4·85	3·86
6	Jodhpur-Hyderabad (British section)	0·32	0·30
	Oudh and Rohilkhand—		
7	Main line	31·16	22·00
8	Allahabad-Fyzabad, Ganges Bridge	—1·48	...
	North Western—		
9	Main line	131·29	150·50
10	Peshawar Railway Reserve	—2·89	...
11	Rohri-Samasata doubling	65·50	59·50
12	Warora Colliery	—0·95	—0·20
13	Purchase of Kalka-Simla Ry.	...	45·00
	Total Open Lines, State, by State Agency	357·60	322·22
	I. (ii)—State, by Agency of Companies.		
14	Assam-Bengal	(b) 37·17	15·00
	Bengal and North-Western—		
15	Tirhoot	15·20	20·00
16	Sakri-Jainagar	...	1·00
	Bombay, Baroda and Central India—		
17	Main line	(c) 160·48	10·00
18	Palanpur-Deesa	0·01	0·03
19	Rajputana-Malwa	20·64	30·00
20	Rewari-Phulera	7·44	2·90
	East Indian—		
21	Main line	89·00	122·00
22	Agra Junction-Belinganj	6·00	6·00
	Great Indian Peninsula—		
23	Main line	58·82	78·00
24	Agra-Delhi chord	10·93	1·20
25	Bhopal-Itarsi (British section)	0·60	2·00
26	Lonavla-Poona doubling	...	5·00
	Madras—		
27	Nilgiri	1·90	1·80
28	North-East line (East Coast)	7·00	20·00
	Nizam's Guaranteed State—		
29	Bezwada extension	0·04	0·03
	South Indian—		
30	Main line	17·75	27·50
31	Travancore branch (Native State section)	0·82	2·00
32	" " (British section)	0·27	1·00
	Southern Mahratta—		
33	Guntakal-Mysore Frontier	0·08	0·10
	Total Open Lines, State, by Agency of Companies	434·15	345·56

(a) Includes R77·62 advanced to the Bengal Central Railway Company up to 30th June 1905, transferred from "Capital of Indian Railway Companies."

(b) Includes R17·25 for purchase of Noakhali Railway.

(c) Includes R155·48 advanced to and overdrawn by the Company up to 31st December 1905, transferred from "Guaranteed Companies."

CAPITAL EXPENDITURE ON RAILWAYS, 1906-1907—*contd.*

(Figures in lakhs and decimals of lakhs.)

No.	Railway.	Grants allotted for 1905-1906.	Distribution of grants during 1906-1907.
		R	R
	A.—OPEN LINES—*concld.*		
	II.—From Capital of old Guaranteed Companies.		
34	Bombay, Baroda and Central India	(a) —1,48·73	...
	Madras—		
35	Main line	16·02	32·60
36	Calicut-Azhikal	0·30	0·40
	Total Open Lines, old Guaranteed Companies	—1,32·41	33·00
	III.—From Capital of Companies other than old Guaranteed Companies.		
37	Assam-Bengal	—0·17	...
38	Bengal Central	(b) —77·54	...
	Bengal-Nagpur—		
39	Main line	6·27	17·00
40	Midnapur-Jherriah	} 82·19	} 100·00
41	Satpura (Jubbulpur-Gondia)		
42	Sini-Midnapur-Cuttack-Calcutta		
	Burma—		
43	Main line	24·07	29·00
44	Hlawga-Letpadan doubling	...	} 6·00
45	Thingangyun-Pegu doubling	...	
	Great Indian Peninsula—		
46	Indian Midland	10·30	21·70
47	Bhopal-Dewanganj doubling	...	4·00
	Rohilkhand and Kumaon—		
48	Lucknow-Bareilly	2·08	3·00
	Southern Mahratta—		
49	Main line	18·51	6·00
50	Mysore Section	1·53	2·31
	Total Open Lines, other Companies	67·24	190·01
	IV.—From Capital of Branch Line Companies with firm Guarantee.		
51	Hardwar-Dehra	0·05	0·30
	Total Open Lines, Branch Line Companies	0·05	0·30

(a) Includes credit of R155·48 representing advances to and overdrafts by Company up to 31st December 1905, transferred to "State Railways."
(b) Includes credit of R77·62 representing advances to Company on 30th June 1905 transferred to "State Railways."

CAPITAL EXPENDITURE ON RAILWAYS, 1906-1907—*contd.*

(Figures in lakhs and decimals of lakhs.)

No.	RAILWAY.	Length.	Amount of estimate or approximate cost.	Outlay to end of 1904-1905.	Grants allotted during 1905-1906.	Distribution of grants during 1906-1907.
		Miles.	R	R	R	R
	B.—CONSTRUCTION OF LINES.					
	I. (i)—STATE, BY STATE AGENCY.					
	Lines in Progress.					
52	Coonoor-Ootacamund	12	24·40	2·35	6·86	9·00
	Eastern Bengal—					
53	Golakganj-Gauhati	151	93·26	34·02	22·13	13·40
54	Forbesganj-Nepal Frontier	6·5	2·22	...	0·70	1·40
	Nagda-Muttra—					
55	Main line	344	298·11	7·29	73·19	141·00
56	Baran-Kotah	40	37·59	...	1·00	10·00
	North-Western—					
57	Khushalgarh-Kohat conversion and Indus Bridge	33	24·45	1·51	15·63	3·00
58	Quetta-Nushki	83	90·06	69·61	16·45	1·47
59	Sargoda-Shorkot Road (Jech Doab)	103	71·59	44·96	18·84	3·00
60	Shahdara-Sangla	55	28·29	4·19	16·16	5·50
61	Shilman Branch	23	50·43	...	7·75	35·00
	Oudh and Rohilkhand—					
62	Allahabad-Jaunpur	58	33·04	6·10	19·00	4·00
	Ranaghat-Katihar—					
	Katihar-Godagari	105	104·86	6·35	31·89	47·00
64	Ranaghat-Murshidabad-Lalgola	98	105·53	73·19	14·09	6·00
	New Lines.					
65	Bombay-Sind connection	295	211·00	...	...	3·00
	Eastern-Bengal—					
66	Lalgola-Gherriah	13·47	9·19	...	...	6·00
	North-Western—					
67	Jhang-Chiniot-Sangla	70	35·00	...	...	7·00
68	Lodhran-Khanewal	57	45·15	...	...	7·00
69	Shorkot Road-Chichoki	130	81·34	...	...	10·00
70	Thal-Parachinar	60	85·22	...	...	} 7·00
71	Kohat-Thal conversion	57	30·32	...	...	
	TOTAL	...	...	249·57	243·69	319·77

CAPITAL EXPENDITURE ON RAILWAYS, 1906-1907—*contd.*

(Figures in lakhs and decimals of lakhs.)

No.	RAILWAY.	Length.	Amount of estimate or approximate cost.	Outlay to end of 1904-1905.	Grants allotted during 1905-1906.	Distribution of grants during 1906-1907.
		Miles.	R	R	R	R
	B.—CONSTRUCTION OF LINES—*concld.*					
	I. (ii)—STATE, BY AGENCY OF COMPANIES.					
	Lines in Progress.					
	Assam Bengal—					
72	Akhaura-Bhairab Bazar	19	12·20	...	1·77	4·97
	Bengal and North-Western—					
73	Tirhoot extensions	209	114·80	40·60	37·50	24·00
	Burma—					
74	Henzada-Kyangin	66	54·59	} 31·07	52·06	51·00
75	Pegu-Moulmein	122	112·88			
	East Indian—					
76	Bhagalpur-Bausi	31	23·31	...	5·00	10·00
77	Gya-Barakar	148	206·81	131·40	60·00	15·00
78	Hooghly-Katwa	65	58·46	...	3·00	10·00
79	Khurja-Hapur	39	26·08	5·09	11·00	7·00
80	Ondal-Sainthia	45	43·55	10·57	23·50	4·00
81	Shikohabad-Farakhabad	66	53·83	32·00	15·00	...
	Great Indian Peninsula—					
82	Harbour Branch	8	45·60	...	9·94	20·00
83	Warora-Bellarpur	38	31·94	8·26	8·40	6·67
	Madras—					
84	Azhikal-Mangalore	77	129·05	77·64	29·85	16·00
	South Indian—					
85	Rameswaram Extension	12	35·19	0·97	3·62	20·50
	New Lines.					
	Assam Bengal—					
86	Kalaura-Sylhet	31	22·06	...	...	6·00
	Burma—					
87	Daga-Naikban	69	50·00	...	...	6·00
	East Indian—					
88	Katwa-Azimganj-Barharwa	103	86·37	...	...	3·00
	TOTAL	...	...	343·00	260·64	204·14
	II.—FROM CAPITAL OF OLD GUARANTEED COMPANIES	...	...	...	...	...
	III.—FROM CAPITAL OF COMPANIES OTHER THAN OLD GUARANTEED COMPANIES.					
	Lines in Progress.					
	Bengal-Nagpur—					
89	Gondia-Chanda	212	89·34	...	4·34	41·00
90	Pench Valley	29	16·53	1·87	5·87	3·00
91	Purulia-Ranchi	72	39·83	...	4·83	20·00
	New Lines.					
	Bengal-Nagpur—					
92	Vizianagram-Raipur	311	250·42	...	...	8·00
	TOTAL	...	...	1·87	15·04	72·00
	IV.—FROM CAPITAL OF BRANCH LINE COMPANIES WITH FIRM GUARANTEE	...	..	...	...	...
	V.—FROM CAPITAL OF LOCAL BOARDS.					
	Lines in Progress.					
93	Bezwada-Masulipatam	50	24·25	...	4·00	6·00
	New Lines.					
94	Dhone-Kurnool	32	7·11	...	...	7·00
	TOTAL	...	...	...	4·00	13·00

CAPITAL EXPENDITURE ON RAILWAYS, 1906-1907—*concld.*

(Figures in lakhs and decimals of lakhs.)

No.	RAILWAY.	Distribution of grants for 1906-1907.	
		R	R
	ABSTRACT BY OPEN LINES AND CONSTRUCTION.		
	A.—CAPITAL FOR OPEN LINES.		
	I. (i) State, by State agency	322·22	
	I. (ii) State, by agency of Companies	345·56	
	II. Old Guaranteed Companies	33·00	
	III. Other Companies	190·01	
	IV. Branch Line Companies	0·30	
	TOTAL OPEN LINES		891·09
	B.—CAPITAL FOR LINES IN PROGRESS AND NEW LINES.		
	I. (i) State, by State agency	319·77	
	I. (ii) State, by agency of Companies	204·14	
	II. Old Guaranteed Companies	...	
	III. Other Companies	72·00	
	IV. Branch Line Companies	...	
	V. Local Boards	13·00	
	TOTAL LINES IN PROGRESS AND NEW LINES		608·91
	GRAND TOTAL		1500·00
	ABSTRACT SHOWING DISTRIBUTION BY FUNDS.		
I.—From Imperial Funds.	(i) State, by State agency — (a) Open Lines	322·22	
	(i) State, by State agency — (b) Construction	319·77	
	Total (i)		641·99
	(ii) State, by agency of Companies — (a) Open Lines	345·56	
	(ii) State, by agency of Companies — (b) Construction	204·14	
	Total (ii)		549·70
	TOTAL I		1191·69
	II.—From Capital of old Guaranteed Companies. — (a) Open Lines	33·00	
	II.—From Capital of old Guaranteed Companies. — (b) Construction	...	
	TOTAL II		33·00
	III.—From Capital of Companies other than old Guaranteed Companies. — (a) Open Lines	190·01	
	III.—From Capital of Companies other than old Guaranteed Companies. — (b) Construction	72·00	
	TOTAL III		262·01
	IV.—From Capital of Branch Line Companies with firm Guarantee — (a) Open Lines	0·30	
	IV.—From Capital of Branch Line Companies with firm Guarantee — (b) Construction	...	
	TOTAL IV		0·30
	V.—From Capital of Local Boards. — (a) Open Lines	...	
	V.—From Capital of Local Boards. — (b) Construction	13·00	
	TOTAL V		13·00
	TOTAL, I TO V — (a) Open Lines	891·09	
	TOTAL, I TO V — (b) Construction	608·91	
	GRAND TOTAL	...	1500·00

STATEMENT B IN APPENDIX III.

Statement showing proposed lines which are under negotiation for construction by private Companies.

No.	NAME OF RAILWAY.	Length.	Estimated cost.	
		Miles.	R	
	Bengal—			
1	Panchkura to Luff Point with terminal and loading arrangements for ships or steamers at the latter place	30	(*a*)	
	Bombay—			
2	Aden to Nobat Dakim (or Sheikh Othman and D'thala) . .	(*b*) 40	Not stated	
3	Dholka-Dhandhuka . . .	40	Do.	
4	Dhandhuka-Ranpur . . .	18	Do.	This is a tramway.
5	Idar Road to Bramhakhed . .	32	Do.	
	Eastern Bengal and Assam—			
6	Borjan to Suntak . . .	8	2,70,000	This is a tramway.
7	Mymensingh, *viá* Netrokona, to Bara-Ari, with branch from Shambhuganj to Gauripur .	36	22,16,000	
8	Singhjani, *viá* Sherpur, to Nalitabari	25	12,39,000	
9	Sirajganj-Ullapara . . .	18	11,00,000	
	Madras—			
10	Tinnevelly-Tiruchendur . .	38	20,52,000	
	Punjab—			
11	Rawalpindi-Murree, with extensions to Kuldana and Gharial . .	40	3[illegible],89,000	

(*a*) The share capital of the proposed company is £250,000, which, at R15=£1, is equivalent to R37,50,000.
(*b*) Represents the distance between Aden and Nobat Dakim, *viá* Lahej. The length of the alternative line is not stated.

STATEMENT C IN APPENDIX III.

Memorandum on the Construction of Railways.

Open lines on 1st April 1905.

		Miles.	Miles.
(i)	Eastern Bengal	278·68	
	North Western	(a) 3,185·56	4,629·29
	Oudh and Rohilkhand	(b) 1,165·05	
(ii)	Agra-Delhi Chord (c)	119·94	
	Bengal Central (d)	127·69	
	Bengal-Nagpur	1,695·67	
	Bezwada Extension (e)	20·58	
	Bhopal-Itarsi (*British section*) (e)	13·11	
	East Indian	1,962·25	6,946·33
	Godhra-Rutlam-Nagda (f)	141·14	
	Great Indian Peninsula	1,561·63	
	Indian Midland (c)	807·13	
	Madras (North-East line) (g)	(h) 497·19	
(iii)	Bombay, Baroda and Central India	(i) 504·35	1,408·36
	Madras	904·01	
(iv)	Hardwar-Dehra (j)	...	32·04
(v)	South Behar (k)	78·76	
	Southern Punjab (l)	425·33	659·57
	Tapti Valley (f)	155·48	
(vi)	A. Delhi-Umballa-Kalka (k)	...	162·36
	B. Tarkessar (k)	...	22·23
(vii) A.	Bhopal-Itarsi (*Native State section*) (e)	44·28	
	Bhopal-Ujjain (e)	113·27	
	Bina-Goona-Baran (e)	145·63	
	Kolar Gold-fields (g)	9 88	
	Nagda-Ujjain (f)	34·32	709·93
	Nizam's Guaranteed State	330·13	
	Petlad-Cambay (Anand-Tarapur section) (f)	21·50	
	Petlad-Cambay (Tarapur-Cambay section) (f)	10·92	
(vii) B.	Jammu and Kashmir (*Native State section*) (l)	15·99	
	Ludhiana-Dhuri-Jakhal (l)	78·66	201·70
	Rajpura-Bhatinda (l)	107·05	
(viii)	Cawnpore-Burhwal (*Metre gauge link*)	(m) 79·60	
	Eastern Bengal—		
	Dacca section	85·92	772·23
	Northern, Behar and Kaunia-Dhubri sections (*including the Ranaghat-Krishnagar and Teesta-Kurigram branches and the British section of the Santrabari extension*)	606·71	
(ix)	Assam Bengal	740·38	
	Burma	1,340·15	
	Guntakal-Mysore frontier (n)	119·50	
	Jodhpur-Hyderabad (*British section*) (o)	122·98	
	Lucknow-Bareilly (p)	237·04	
	Mysore section (Southern Mahratta) (n)	296·22	
	Nilgiri (g)	16 99	7,354·41
	Palanpur-Deesa (f)	17·28	
	Rajputana-Malwa (f)	(q) 1,681·85	
	South Indian	1,123·13	
	Southern Mahratta	1,042·04	
	Tinnevelly-Quilon (Travancore) (*British section*) (r)	50 40	
	Tirhoot (s)	565·45	
(x)	Tanjore District Board (r)	...	99·46
(xi)	Ahmedabad-Dholka (f)	33·50	
	Ahmedabad-Parantij (f)	54 70	174·47
	Mymensingh-Jamalpur-Jagannathganj (t)	51·37	
	Noakhali (Bengal) (u)	34·90	
(xii)	A. Rohilkund and Kumaon	...	53·92
	B. Dibru-Sadiya	...	77·50
	C. Bengal-Dooars	...	36·40
	D. Bengal and North-Western	901·80	
	Bengal Dooars Extensions	116·56	1,023·15
	Deoghur	4·79	
(xiii)	Ledo and Tikak-Margherita (v)	...	8·50
(xiv) A.	Bhavnagar-Gondal-Junagad-Porbandar	(w) 234 19	
	Bikaner	245·35	
	Dhrangadra (x)	20 83	
	Jamnagar (x)	(y) 54·22	1,321·74
	Jetalsar-Rajkot (x)	46·21	
	Jodhpur	463·89	
	Morvi	(z) 89·75	
	Udaipur-Chitor	67·30	
(xiv) B.	Birur-Shimoga (n)	37·92	
	Gaekwar's Mehsana (f)	92·63	
	Hindupur (Yesvantpur-Mysore frontier) (n)	51·26	
	Hyderabad-Godavari Valley (e)	391·13	
	Kolhapur (n)	29 27	782·20
	Mysore-Nanjangud (n)	15·80	
	Shoranur-Cochin (g)	64·75	
	Tinnevelly Quilon (Travancore) (*Native State section*) (r)	57·98	
	Vijapur-Kalol-Kadi (f)	41 37	
(xv)	Karaikkal-Peralam (r)	14·65	
	Pondicherry (r)	7·85	73·60
	West of India Portuguese (n)	51·10	
(xvi)	Dandot Light (2' 0") (l)	6·18	
	Jorhat (2' 0")	30·25	166·41
	Khushalgarh-Kohat-Thal (2' 6") (l)	91·73	
	Nowshera-Durgai (2' 6') (l)	40·25	
(xvii)	Jubbulpore-Gondia Extension (2' 6") (aa)	213·77	270·01
	Raipur-Dhamtari (2' 6") (aa)	56·24	
(xviii) A.	Darjeeling-Himalayan (2' 0")	51·00	58·76
	Thaton-Duyinzaik (2' 0")	7·76	
(xviii) B.	Baraset-Basirhat Light (2' 6")	26·06	
	Bukhtiarpur-Behar Light (2' 6")	18·50	
	Howrah-Amta Light (2' 0")	37·19	121·60
	Howrah-Sheakhala Light (2' 0")	19·75	
	Tezpur-Balipara Light (2' 6")	20·10	
(xviii) C.	Barsi Light (2' 6")	21·59	
	Kalka-Simla (2' 6")	59·44	120·53
	Powayan Light (2' 6") (p)	39·50	
(xix)	Tarakeshwar-Magra Light (2' 6")	...	33·27
(xx) A.	Gaekwar's Dabhoi (2' 6") (f)	94·49	
	Gwalior Light (2' 0") (e)	188·53	
	Mourbhanj (2' 6") (aa)	32·10	372·11
	Parlakimedi Light (2' 6") (aa)	29·62	
	Rajpipla (2' 6") (f)	37·37	
(xx) B.	Cooch Behar (2' 6") (t)	...	33·60

(a) Includes 5·63 miles of military line not used for public traffic and 26·28 miles of mixed (5' 6" and 3' 3⅜") gauge line between Bhatinda and Kot Kapura, worked over by the North Western State and Rajputana-Malwa railways.

(b) Includes 16·79 miles of mixed (5' 6" and 3' 3⅜") gauge line between Burhwal and Bara Banki, 0·59 mile on the Cawnpore Bridge and 1·81 miles of 3' 3⅜" gauge line between the Oudh and Rohilkhand State Railway Cantonment and the Bengal and North-Western Railway City stations at Benares.

(c) Worked by the Great Indian Peninsula Railway Company.

(d) Although for convenience classed amongst State railways, this line is the property of the Bengal Central Railway Company.

(e) Worked by His Highness the Nizam's Guaranteed State Railways Company.

(f) Worked by the Bombay, Baroda and Central India Railway Company.

(g) Worked by the Madras Railway Company.

(h) Includes 2·66 miles of mixed (5' 6" and 3' 3⅜") gauge line between Bezwada and Kistna Block hut and 0·31 mile of 3' 3⅜" gauge line between Kistna Block hut and Tadepalli.

(i) Includes 39 23 miles of 3' 3⅜" gauge line between Viramgam and Wadhwan.

(j) Worked by the Oudh and Rohilkhand State railway.

(k) Worked by the East Indian Railway Company.

(l) Worked by the North Western State railway.

At the commencement of 1905-1906, *i.e.*, on the 1st April 1905, the total length of railways open for traffic was 27,727·68 miles, made up as follows :—

5' 6" gauge—

		Miles.	Miles.
(i) State lines worked by the State		4,629·29	
(ii) State lines worked by companies		6,946·33	
(iii) Companies' lines guaranteed by Government under the old contracts		1,408·36	
(iv) Companies' lines guaranteed by Government under modern contracts		32·04	
(v) Branch line companies' railways assisted by Government under "Rebate" terms		659·57	
(vi) Assisted companies' lines—	Miles.		
A. Subsidized by the Government of India	162·36		
B. Receiving land only from Government	22·23		
		184·59	
(vii) Native State lines—			
A. Worked by companies	709·93		
B. Worked by State railway agency	201·70		
		911·63	
			14,771·81

3' 3⅜" gauge—

		Miles.	Miles.
(viii) State lines worked by the State		772·23	
(ix) State lines worked by companies		7,354·41	
(x) District Boards' lines		99·46	
(xi) Branch line companies' railways assisted by Government under "Rebate" terms		174·47	
(xii) Assisted companies' lines—	Miles.		
A. Subsidized by the Government of India	53·92		
B. Subsidized by Local Governments	77·50		
C. Subsidized by District Boards	36·40		
D. Receiving land only from Government	1,023·15		
		1,190·97	
(xiii) Unassisted companies' lines		8·50	
(xiv) Native State lines—			
A. Worked by Native States	1,321·74		
B. Worked by companies	782·20		
		2,103·94	
(xv) Lines in Foreign Territory		73·60	
			11,777·58

Special (2' 6" and 2' 0") gauges—

		Miles.	Miles.
(xvi) State lines worked by the State		168·41	
(xvii) State lines worked by companies		270·01	
(xviii) Assisted companies' lines—	Miles.		
A. Subsidized by Local Governments	58·76		
B. Subsidized by District Boards	121·60		
C. Receiving land only from Government	120·53		
		300·89	
(xix) Unassisted companies' lines		33·27	
(xx) Native State lines—			
A. Worked by companies	372·11		
B. Worked by State railway agency	33·60		
		405·71	
			1,178·29
TOTAL			27,727·68

(m) Excludes 3·66 miles of the Lucknow-Bareilly railway between Alambagh and Daliganj, worked over, but includes 16·79 miles of mixed (5' 6" and 3' 3⅜") gauge line between Burhwal and Bara Banki and 0·59 mile of the Oudh and Rohilkhand State railway on the Cawnpore bridge.

(n) Worked by the Southern Mahratta Railway Company.

(o) Worked by the Jodhpur-Bikaner railway.

(p) Worked by the Rohilkund and Kumaon Railway Company.

(q) Includes 2·10 miles at Ujjain, 3·07 miles between Agra Cantonment and Jumna East Bank and 0·94 mile between Lahori Gate Cabin and Brewery Cabin, Delhi, laid on the 5' 6" gauge, and 26·28 miles of mixed (5' 6" and 3' 3⅜") gauge line between Kot-Kapura and Bhatinda, worked over by the Rajputana-Malwa and North Western State railways.

(r) Worked by the South Indian Railway Company.

(s) Worked by the Bengal and North-Western Railway Company.

(t) Worked by the Eastern Bengal State railway.

(u) Worked by the Assam-Bengal Railway Company.

(v) Worked by the Assam Railways and Trading Company.

(w) Includes 5·23 miles of Bhavnagar Dock estates and Junagad quarry lines.

(x) Worked by the Bhavnagar-Gondal-Junagad-Porbandar railway.

(y) Includes 3·09 miles of the Bedi Bandar Dock estate lines.

(z) Includes 10·75 miles of 2' 6" gauge line between Vankaner and Morvi.

(aa) Worked by the Bengal-Nagpur Railway Company.

And the mileage under construction or sanctioned for construction on the same date, *viz.*, 1st April 1905, was 3,186·80 miles, as follows:—

		Miles.	Miles.
5' 6" gauge—			
(i) State lines worked by the State		546·44	
(ii) State lines worked by companies		476·48	
(iii) Branch line companies' railways assisted by Government under "Rebate" terms		154·00	
(iv) Native State line worked by Company		1·39	
			1,178·31
3' 3⅜" gauge—			
(v) State lines worked by the State		300·87	
(vi) State lines worked by companies		609·34	
(vii) District Boards' lines		5·53	
(viii) Assisted companies' lines—	Miles.		
A. Subsidized by the Government of India	148·00		
B. Receiving land only from Government	116·94		
		264·94	
(ix) Native State lines worked by companies		72·85	
			1,253·53
Special (2' 6" and 2' 0") gauges—			
(x) State lines worked by the State		6·80	
(xi) State lines worked by companies		325·52	
(xii) Assisted companies' lines—	Miles.		
A. Subsidized by District Boards	105·50		
B. Receiving land only from Government	214·66		
		320·16	
(xiii) Native State lines—			
A. Worked by Native States	11·86		
B. Worked by companies	68·60		
C. Worked by State railway agency	22·02		
		102·48	
			754·96
TOTAL			3,186·80

There was thus a grand total of railways completed and in hand, on the 1st April 1905, of miles . . . . 30,914·48

Lines under construction and sanctioned on 31st March 1905.

		Miles.	Miles.	Miles.
(i)	Eastern Bengal—			
	Kankurgachi Chord	2·25		
	Panchooria to the river Ganges (a)	6·00	105·75	
	Ranaghat to Lalgola Ghat	97·50		
	Nagda-Muttra (Southern section)—			
	Nagda to the crossing of the Chambal river		141·52	
	North Western—			546·44
	From a point 12 miles south of Quetta to Nushki	83·36		
	Sargoda to Shorkot Road	103·14	241·67	
	Shahdara to Sangla	55·17		
	Oudh and Rohilkhand—			
	Phaphamau to Zafarabad		57·50	
(ii)	Azhikal-Mangalore		77·27	
	Bengal-Nagpur—			
	Bhojudih to Hariharpur	26·96		
	Bhojudih to Parthadihi	2·28	32·64	
	Malkera to Mohuda	3·40		
	East Indian—			
	Bhagalpur to Bausi	31·04		
	Etmadpur chord	1·11		
	Khurja to Hapur	39·49		
	Mile 170½ from Howrah on the Jharia branch to Chandore	4·16	282·00	
	Tasra siding	1·75		
	Ondal to Sainthia	44·93		476·48
	Manpur to Dhanbaid	121·49		
	Nagri to Kasunda	1·59		
	Mainpuri to Farukhabad	36·44		
	Great Indian Peninsula—			
	Kurla to Mazagaon	6·51		
	Mahim link	1·32	45·42	
	Warora to Bellarpur	37·59		
	Indian Midland—			
	Portion of Agra-Bahinganj branch		2·24	
	Madras (North-East line)—			
	Korukkuppettai to Basin Road		0·85	
	Salem-Attur (b)		36·06	
(iii)	Southern Punjab Extension—			
	Ludhiana to MacLeod Ganj			154·00
(iv)	Petlad-Cambay (Tarapur-Cambay section)—			
	Cambay to Cambay Bandar			1·39
(v)	Eastern Bengal—			
	Golokganj to the Brahmaputra river opposite Gauhati		151·62	
	Katihar to Godagari		105·00	300·87
	Kaunia to Bonarpara		44·25	
(vi)	Bellary-Rayadrug		33·00	
	Burma Extensions—			
	Henzada to Kyangin	65·66	186·93	
	Pegu to Martaban (b)	121·27		
	Hospet-Kottur		44·10	
	Nilgiri—			
	Coonoor to Ootacamund		11·50	
	Rajputana-Malwa—			
	Narnaul to Phulera		100·60	609·34
	South Indian—			
	Mandapam to Rameswaram Temple	10·12		
	Tangachimadam to Port Ampthill	1·71	20·83	
	Tiruppachettai to Sivagunga	9·00		
	Tirhoot—			
	Bairagnia to Bhikna Thoree	79·55		
	Bettiah to Bagaha	49·35		
	Bhagalpur to Bhagalpur Ghat	4·50	212·38	
	Mansi to Bhaptiahi	60·37		
	Saharsa to Murliganj	18·61		
(vii)	Tanjore District Board—			
	Adirampatnam Salt siding		1·00	
	Arantangi Quarry branch		3·90	5·53
	Thambikkottai Salt siding		0·63	
(viii)	A. Rohilkund and Kumaon—			
	Bareilly to Soron		56·00	
	Lalkua to Kashipur		45·00	148·00
	Moradabad to Ramnagar		47·00	
	B. Bengal and North-Western—			
	Barhni (Bahadurganj) to Tulsipur		22·54	
	Dharonda to Maharajganj		3·90	
	Gainsari to Jarwa		12·56	116·94
	Gorakhpur to Bagaha		60·94	
	Savan to Thawe		17·00	
(ix)	Jaipur—			
	Sanganer to Siwai-Madhopur			72·85
(x)	Jullundur-Kapurthala-Sultanpur (*British section*) (c)—			
	Jullundur to the British Frontier			6·80
(xi)	Gondia-Chanda (2' 6")—			
	Gondia to Chanda (b)	148·65	212·40	
	Pauni (Brahmapuri) to Nagpur (b)	63·75		
	Jubbulpore-Gondia Extension (2' 6")—			
	Chhindwara to Burcooie	21·36		
	Jubbulpore to Burgi	17·54	69·33	325·52
	Khursadeyi to Sirgora	7·76		
	Nainpur to Mandla	22·67		
	Morappur-Dharmapuri (2' 0")		18·36	
	Tirupattur-Krishnagiri (2' 6")		25·43	
(xii)	A. Howrah-Amta Light (2' 0")—			
	Autpur to Champadanga (b)	9·00	12·50	
	Autpur to Rajbulhat (b)	3·50		
	Madura District Light (2' 6")—			105·50
	Ammayanayakkanur to Kotagudi	55·00		
	Periyakulam to Krishna-Manaik's Tope	5·00	93·00	
	Theni to Karuvanath	33·00		
	B. Barsi Light (2' 6")—			
	Barsi Road Junction to Pandharpur	30·67	57·37	
	Barsi Town to Tadwala	26·70		
	Dwara-Therria Light (2' 6")—			
	Dwara to Maolong (d)	13·50	19·50	214·66
	Maolong to Therria Ghat (b)	6·00		
	Matheran (2' 0")—			
	Neral to Matheran		12·79	
	Shahdara (Delhi)—Saharanpur Light (2' 6")—			
	Baraut to Meerut	30·00	125·00	
	Shahdara to Saharanpur	95·00		
(xiii)	A. Cutch (2' 6")—			
	Anjar to Tuna			11·86
	B. Gwalior Light (2' 0")—			
	Sabalgarh to Shiupur			68·60
	C. Jullundur-Kapurthala-Sultanpur (*Native State section*)—			
	Sultanpur to the British Frontier (c)			22·02

(a) Constructed but not worked.
(b) Commencement of work not authorized.
(c) Commencement of work not authorized and question of gauge not finally settled.
(d) Completion deferred.

New Lines authorised.

		Miles.	Miles.	Miles.
(i)	Nagda-Muttra—			
	Crossing of the Chambal river to Muttra	202·46	242·40	265·43
	Kotah to Baran	40·00		
	North Western—			
	Kacha Garhi to mile 23		23·00	
(ii)	Agra-Delhi Chord—			
	Kosi to Sanket		6·06	80·67
	Bengal-Nagpur—			
	Branch line near Khanoodih		1·97	
	East Indian—			
	Agra direct access	1·75	72·64	
	Borachuck to Sodepur	4·50		
	Hooghly to Katwa	65·20		
	Chord line between the East Indian and Oudh and Rohilkhand State railways near Moghal Sarai.	1·19		
(iii)	Amritsar-Patti			20·85

(iv)	Eastern Bengal—			
	Forbesganj to the Nepal Frontier[4]			6·50
(v)	Assam-Bengal—			
	Akhaura to Ashuganj		19·00	25·70
	Burma—			
	Thamaing to Malagaon		6·70	
(vi)	Bezwada-Masulipatam			45·90
(vii)	Dibru-Sadiya—			
	Talap to Shaikwaghat			8·50
(viii)	A. Morvi—			
	Stone Quarry branch (a)			2·75
	B. Gackwar's Mehsana—			
	Chansama to Bechraji	17·27	38·47	42·47
	Manund Road to Harij	21·20		
	Sangli—			
	Miraj to Sangli Town		4·00	

(ix)	Purulia-Ranchi (2' 6")			72·26
(x)	Cutch (2' 6")—			
	Anjar to Bhuj		25·38	44·63
	Dholpur-Bari (2' 6")		19·25	

Lines opened or likely to be opened.

(xi)	Eastern Bengal—			
	Panchooria to the river Ganges	6·00	103·85	187·14
	Ranaghat to Lalgola Ghat	*97·85		
	North Western—			
	Spezand Junction to Nushki		*83·29	
(xii)	Agra-Delhi Chord—			
	Kosi to Sanket		6·06	49·17
	Bengal-Nagpur—			
	Mohuda to Malkera		*5·70	
	East Indian—			
	Etmadpur Chord	1·11	37·41	
	Mainpuri to Farukhabad	*36·30		
(xiii)	Southern Punjab Extension—			
	MacLeodganj to Ferozepore City		*76·88	152·78
	Ferozepore Cantonment to Ludhiana		*75·90	

(xiv)	Eastern Bengal—			
	Bonarpara to Kaunia		*44·47	79·84
	Golokganj to Kokrajhar		35·37	
(xv)	Bellary-Rayadrug		*33·25	283·43
	Hospet-Kottur		*43·06	
	Rajputana-Malwa—			
	Phulera to Narnaul		*100·53	
	Tirhoot—			
	Bairagnia to Narkatiaganj	58·05	106·59	
	Bhagalpur to Bhagalpur Ghat	*4·29		
	Bettiah to Bhikna Thoree	44·25		
(xvi)	A. Rohilkund and Kumaon—			
	Bareilly to Soron			56·00
	B. Bengal and North-Western—			
	Barhni to Tulsipur		*23·05	35·61
	Gainsari to Jarwa		12·56	
(xvii)	Jaipur—			
	Sanganer to Nawai			32·25

(xviii)	Jubbulpore-Gondia Extension (2' 6")—			
	Burgi to Jubbulpore		*16·96	60·75
	Morappur-Dharmapuri (2' 6")		18·36	
	Tirupattur-Krishnagiri (2' 6")		25·43	
(xix)	Barsi Light (2' 6")—			
	Barsi Town to Kuslamb			7·00
(xx)	Cutch (2' 6")—			
	Anjar to Tuna			11 6

(a) This branch is on the 2' 6" gauge.
* Correction of mileage.

During 1905-1906, *i.e.*, from 1st April 1905 to the 31st March 1906, 621·69 miles of new railway have been authorized as follows :—

	Miles.	Miles.
5' 6" gauge—		
(i) State lines worked by the State	265·46	
(ii) State lines worked by companies	80·67	
(iii) Branch line company's railway assisted by Government under "Rebate" terms	26·85	
		372·98
3' 3⅜" gauge—		
(iv) State lines worked by the State	6·50	
(v) State lines worked by companies	25·70	
(vi) District Boards' lines	45·90	
(vii) Assisted company's lines subsidized by Local Governments	8·50	
(viii) Native State lines—		
Miles. A. Worked by Native States 2·75		
B. Worked by companies 42·47		
	45·22	
		131·82
Special (2' 6" and 2' 0") gauges—		
(ix) State lines worked by companies	72·26	
(x) Native State lines worked by Native States	44·63	
		116·89
TOTAL		621·69

And 955·83 miles have been or are likely to be opened to public traffic as follows :—

	Miles.	Miles.
5' 6" gauge—		
(xi) State lines worked by the State	187·14	
(xii) State lines worked by companies	49·17	
(xiii) Branch line companies' railways assisted by Government under "Rebate" terms	152·78	
		389·09
3' 3⅜" gauge—		
(xiv) State lines worked by the State	79·84	
(xv) State lines worked by companies	283·43	
(xvi) Assisted companies' lines—		
A. Subsidized by the Government of India 56·00		
B. Receiving land only from Government 35·61		
	91·61	
(xvii) Native State lines worked by companies	32·25	
		487·13
Special (2' 6" and 2' 0") gauges—		
(xviii) State lines worked by companies	60·75	
(xix) Assisted companies' lines receiving land only from Government	7·00	
(xx) Native State lines worked by companies	11·86	
		79·61
TOTAL		955·83

The total length of open line at the commencement of 1906-1907, *i.e.*, on the 1st April 1906, will, therefore, be 28,683·81 miles, comprising—

	Miles.	Miles.	Miles.	
5' 6" gauge—				
(i) State lines worked by the State		4,941·20		
(ii) State lines worked by companies		7,375·05		
(iii) Companies' lines guaranteed by Government under the old contracts		904·01		
(iv) Companies' lines guaranteed by Government under modern contracts		32·04		
(v) Branch line companies' railways assisted by Government under "Rebate" terms		812·35		
(vi) Assisted companies' lines—				
A. Subsidized by the Government of India	162·36			
B. Receiving land only from Government	22·23			
		184·59		
(vii) Native State lines—				
A. Worked by companies	709·93			
B. Worked by State railway agency	201·70			
		911·63		
			15,160·87	
3' 3⅜" gauge—				
(viii) State lines worked by the State		852'00		
(ix) State lines worked by companies		7,663·74		
(x) District Boards' lines		99·46		
(xi) Branch line companies' railways assisted by Government under "Rebate" terms		139·57		
(xii) Assisted companies' lines—				
A. Subsidized by the Government of India	118·92			
B. Subsidized by Local Governments	77·50			
C. Subsidized by District Boards	36·40			
D. Receiving land only from Government	1,058·76			
		1,291·58		
(xiii) Unassisted companies' lines		8·50		
(xiv) Native State lines—				
A. Worked by Native States	1,321·63			
B. Worked by companies	814·45			
		2,136·08		
(xv) Lines in Foreign Territory		73·60		
			12,264·53	
Special (2' 6" and 2' 0") gauges—				
(xvi) State lines worked by the State		168·41		
(xvii) State lines worked by companies		330·96		
(xviii) Assisted companies' lines—				
A. Subsidized by Local Governments	58·76			
B. Subsidized by District Boards	121·60			
C. Receiving land only from Government	127·53			
		307·89		
(xix) Unassisted companies' lines		33·27		
(xx) Native State lines—				
A. Worked by Native States	11·86			
B. Worked by companies	372·42			
C. Worked by State railway agency	33·60			
		417·88		
			1,258·41	
TOTAL			§28,683·81	

Open lines on 1st April 1906.	Miles.	Miles.
(i) Eastern Bengal	*507·20	
North Western	(a) 3,268·85	4,941·20
Oudh and Rohilkhand	(b) 1,165·05	
(ii) Agra-Delhi Chord (c)	126·00	
Bengal Central	(d)	
Bengal-Nagpur	*1,703·16	
Bezwada Extension (e)	20·58	
Bhopal-Itarsi (*British section*) (c)	13·11	
Bombay, Baroda and Central India	(f) 504·35	7,375·05
East Indian	*1,909·99	
Godhra-Rutlam-Nagda (g)	141·14	
Great Indian Peninsula	1,561·63	
Indian Midland (c)	*807·90	
Madras (North-East line) (h)	(i) 497·19	
(iii) Bombay, Baroda and Central India	†	
Madras		904·01
(iv) Hardwar-Dehra (j)	...	32·04
(v) South Behar (k)	78·76	
Southern Punjab (l)	425·33	812·35
Southern Punjab Extension (l)	152·78	
Tapti Valley (g)	155·48	
(vi) A. Delhi-Umballa-Kalka (k)	...	162·36
B. Tarkessur (k)	...	22·23
(vii) A. Bhopal-Itarsi (*Native State section*) (c)	44·28	
Bhopal-Ujjain (c)	112·27	
Bina-Goona-Baran (c)	145·63	
Kolar Gold fields (h)	9·88	
Nagda-Ujjain (g)	34·32	709·93
Nizam's Guaranteed State	330·18	
Petlad-Cambay (Anand-Tarapur section) (g)	21·50	
Petlad-Cambay (Tarapur-Cambay section) (g)	10·92	
B. Jammu and Kashmir (*Native State section*) (l)	15·99	
Ludhiana-Dhuri-Jakhal (l)	78·66	201·70
Rajpura-Bhatinda (l)	107·05	
(viii) Cawnpore-Burhwal (*Metre gauge link*)	(m) 79·60	
Eastern Bengal—		
Dacca section	85·92	852·00
Northern, Behar and Kaunia-Dhubri sections (*including the Ranaghat-Krishnagar and Teesta Kurigram branches and the British section of the Santrahari extension*)	* 686·48	
(ix) Assam-Bengal	775·28	
Bellary-Rayadrug (n)	33·25	
Burma	1,340·15	
Guntakal-Mysore frontier (n)	119·50	
Hospet-Kottur (n)	43·06	
Jodhpur-Hyderabad (*British section*) (o)	173·98	
Lucknow-Bareilly (p)	287·04	
Mysore section (Southern Mahratta) (n)	298·22	7,663·74
Nilgiri (h)	16·99	
Palanpur-Deesa (g)	17·28	
Rajputana-Malwa (g)	(q) 1,773·38	
South Indian	*1,128·05	
Southern Mahratta	1,042·04	
Tinnevelly-Quilon (Travancore) (*British section*) (r)	* 50·68	
Tirhoot (s)	072·04	
(x) Tanjore District Board (r)	...	99·46
(xi) Ahmedabad-Dholka (g)	33·50	
Ahmedabad-Parantij (g)	54·70	139·57
Mymensingh-Jamalpur-Jagannathganj (t)	51·37	
Noakhali (Bengal)	‡	
(xii) A. Rohilkund and Kumaon	...	118·92
B. Dibru-Sadiya	...	77·50
C. Bengal-Dooars	...	36·40
D. Bengal and North-Western	937·41	
Bengal-Dooars Extensions	116·56	1,058·76
Deoghur	4·79	
(xiii) Ledo and Tikak-Margherita (u)	...	8·50
(xiv) A. Bhavnagar-Gondal-Junagad-Porbandar	(v) 334·19	
Bikaner	245·35	
Dhrangadra (w)	20·83	
Jamnagar (w)	(x) 54·22	1,321·63
Jetalsar-Rajkot (w)	46·21	
Jodhpur	463·89	
Morvi	(y) *89·64	
Udaipur-Chitor	67·30	
B. Birur-Shimoga (n)	37·92	
Gaekwar's Mehsana (g)	92·63	
Hindupur (Yesvantpur-Mysore frontier) (n)	51·35	
Hyderabad-Godavari Valley (e)	391·13	
Jaipur (g)	32·25	
Kolhapur (n)	29·27	814·45
Mysore-Nanjangud (n)	15·80	
Shoranur-Cochin (h)	64·75	
Tinnevelly-Quilon (Travancore) (*Native State section*) (r)	57·98	
Vijapur-Kalol-Kadi (g)	41·37	
(xv) Karaikkal-Peralam (r)	14·65	
Pondicherry (r)	7·85	73·60
West of India Portuguese (n)	51·10	
(xvi) Dandot Light (2' 0") (l)	6·18	
Jorhat (2' 0")	30·25	168·41
Khushalgarh-Kohat-Thal (2' 6") (l)	91·73	
Nowshera-Durgai (2' 6") (l)	40·25	
(xvii) Jubbulpore-Gondia Extension (2' 6") (z)	* 230·93	
Morappur-Dharmapuri (2' 6") (h)	18·36	330·96
Raipur-Dhamtari (2' 6") (z)	56·24	
Tirupattur-Krishnagiri (2' 6") (h)	25·43	
(xviii) A. Darjeeling-Himalayan (2' 0")	51·00	58·76
Thaton-Duyinzaik (2' 6")	7·76	
B. Baraset-Basirhat Light (2' 6")	26·06	
Bukhtiarpur-Behar Light (2' 6")	18·50	
Howrah-Amta Light (2' 0")	37·19	121·60
Howrah-Sheakhala Light (2' 0")	19·75	
Tezpur-Ballipara Light (2' 6")	20·10	
C. Barsi Light (2' 6")	28·59	
Kalka-Simla (2' 6")	59·44	127·53
Powayan Light (2' 6") (p)	39·50	
(xix) Tarakeshwar-Magra Light (2' 6")	...	33·27
(xx) A. Cutch (2' 6")	...	11·86
B. Gaekwar's Dabhoi (2' 6") (g)	94·49	
Gwalior Light (2' 0") (e)	183·53	
Mourbhanj (2' 6") (z)	*32·41	372·42
Parlakimedi Light (2' 6") (z)	24·62	
Rajpipla (2' 6") (g)	37·37	
C. Cooch Behar (2' 6") (t)	...	33·60

(a) See foot-note (a) on page 119.
(b) See foot-note (b) on page 119.
(c) Worked by the Great Indian Peninsula Railway Company.
(d) Although for convenience classed amongst State railways, this line was the property of the Bengal Central Railway Company. It was purchased by the State on the 1st July 1905, and amalgamated with the 5' 6" gauge section of the Eastern Bengal State railway.
(e) Worked by His Highness the Nizam's Guaranteed State Railways Company.
(f) Includes 9·23 miles of 3' 3⅜" gauge line between Viramgam and Wadhwan.
(g) Worked by the Bombay, Baroda and Central India Railway Company.
(h) Worked by the Madras Railway Company.
(i) See foot-note (h) on page 119.
(j) Worked by the Oudh and Rohilkhand State railway.
(k) Worked by the East Indian Railway Company.
(l) Worked by the North Western State railway.
(m) See foot-note (m) on page 119.
(n) Worked by the Southern Mahratta Railway Company.
(o) Worked by the Jodhpur-Bikaner railway.
(p) Worked by the Rohilkund and Kumaon Railway Company.
(q) See foot-note (q) on page 119.
(r) Worked by the South Indian Railway Company.
(s) Worked by the Bengal and North-Western Railway Company.
(t) Worked by the Eastern Bengal State railway.
(u) Worked by the Assam Railways and Trading Company.
(v) Includes 5·23 miles of Bhavnagar Dock estates and Junagad quarry lines.
(w) Worked by the Bhavnagar-Gondal-Junagad-Porbandar railway.
(x) Includes 3·03 miles of the Bedi Bandar Dock estate lines.
(y) Includes 16·75 miles of 2' 6" gauge line between Vankaner and Morvi.
(z) Worked by the Bengal-Nagpur Railway Company.

* Correction of mileage.
† Purchased by the State with effect from the 1st January 1906 and transferred to State lines worked by Companies.
‡ Purchased by the State with effect from the 1st January 1906 and amalgamated with the Assam-Bengal railway.
§ Made up as follows:—

Open at the commencement of 1905-1906	27,727·68
Opened during 1905-1906	955·83
	28,683·51
Add—	
Net increase due to corrections of mileage	0·30
	28,683·81

Lines under construction and sanctioned on 31st March 1906.

		Miles.	Miles.	Miles.
(i)	Eastern Bengal—			
	Kankurgachi Chord		2·25	
	Nagda-Muttra—			
	Nagda to Muttra	343·98		
	Kotah to Baran	40·00	383·98	
	North Western—			625·22
	Kacha Garhi to mile 23	23·00		
	Sargoda to Shorkot Road	103·14		
	Shahdara to Sangla	*55·35	181·49	
	Oudh and Rohilkhand—			
	Phaphamau to Zafarabad		57·50	
(ii)	Azhikal-Mangalore		77·27	
	Bengal-Nagpur—			
	Bhojudih to Hariharpur	*25·64		
	Bhojudih to Parthadihi	2·28		
	Branch line near Kanoodih	1·97	29·89	
	East Indian—			
	Agra direct access	1·75		
	Bhagalpur to Bausi	31·04		
	Borachuk to Sodepur	4·50		
	Chord line between the East Indian and Oudh and Rohilkhand State railways near Moghal Sarai	1·19		
	Hooghly to Katwa	65·20		
	Khurja to Hapur	39·49		
	Mile 170¾ from Howrah on the Jharia branch to Chandore	4·16		
	Ondal to Sainthia	44·93		
	Manpur to Dhanbaid	121·40		
	Nagri to Kasunda	1·59	315·34	507·07
	Great Indian Peninsula—			
	Kurla to Mazagaon	6·51		
	Mahim link	1·32		
	Warora to Bellarpur	37·59	45·42	
	Indian Midland—			
	Portion of Agra-Baliaganj branch		2·24	
	Madras (North-East line)—			
	Korukkuppettai to Basin Road		0·85	
	Salem-Attur (a)		36·06	
(iii)	Amritsar-Patti			26·85
(iv)	Petlad-Cambay (Tarapur-Cambay section)—			
	Cambay to Cambay Bandar			1·39
(v)	Eastern Bengal—			
	Forbesganj to the Nepal Frontier		6·50	
	Katihar to Godagari		105·00	
	Kokrajhar to the Brahmaputra river opposite Gauhati		116·25	227·75
(vi)	Assam Bengal—			
	Akhaura to Ashuganj		19·00	
	Burma—			
	Thamaing to Malagaon		6·70	
	Burma Extensions—			
	Henzada to Kyangin	65·66		
	Pegu to Martaban (a)	121·27	186·93	
	Nilgiri—			
	Coonoor to Ootacamund		11·50	350·54
	South Indian—			
	Mandapam to Rameswaram Temple	10·12		
	Tangachimadam to Port Ampthill	1·71		
	Tiruppachettal to Sivagunga	9·00	20·83	
	Tirhoot—			
	Mansi to Bhaptiahi	60·37		
	Narkatiaganj to Bagaha	26·60		
	Saharsa to Muriliganj	18·61	105·58	
(vii)	Bezwada—Masulipatam		45·90	
	Tanjore District Board—			
	Adirampatuam Salt siding	1·00		
	Arantangi Quarry branch	3·90		
	Thambikkottai Salt siding	0·63	5·53	51·43
(viii)	A. Rohilkund and Kumaon—			
	Lalkua to Kashipur		45·00	
	Moradabad to Ramnagar		47·00	92·00
	B. Dibru-Sadiya—			
	Talap to Shaikhwaghat			8·50
	C. Bengal and North-Western—			
	Dharonda to Maharajganj		3·90	
	Gorakhpur to Bagaha		60·94	
	Savan to Thawe		17·00	81·84
(ix)	A. Morvi—			
	Stone Quarry branch (b)			2·75
	B. Gaekwar's Mehsana—			
	Chausama to Bechraji	17·27		
	Manund Road to Harij	21·20	38·47	
	Jaipur—			
	Nawai to Siwai-Madhopur		40·60	
	Sangli—			
	Miraj to Sangli Town		4·00	83·07
(x)	Jullundur-Kapurthala-Sultanpur (*British section*) (c)—			
	Jullundur to the British frontier			6·80
(xi)	Gondia-Chanda (2′ 6″)—			
	Gondia to Chanda (a)	148·65		
	Pauni (Brahmapuri) to Nagpur (a)	63·75	212·40	
	Jubbulpore-Gondia Extension (2′ 6″)—			
	Chhindwara to Burcoole	21·36		
	Khursadeyi to Sirgora	7·76		
	Nainpur to Mandla	*32·14	61·26	
	Purulia-Ranchi (2′ 6″)		72·26	345·92
(xii)	A Howrah-Amta Light (2′ 0″)—			
	Autpur to Champadanga (a)		9·00	
	Autpur to Rajbulhat (a)		3·50	12·50
	B Barsi Light (2′ 6″)—			
	Barsi Road Jn. to Pandharpur	30·67		
	Kusiamb to Tadwala	19·70	50·37	
	Dwara-Therria Light (2′ 6″)—			
	Dwara to Maolong (d)	13·50		
	Maolong to Therria Ghat (a)	6·00	19·50	
	Matheran (2′ 0″)—			
	Neral to Matheran		12·79	
	Shahdara (Delhi)-Saharanpur Light (2′ 6″)—			
	Baraut to Meerut	30·00		
	Shahdara to Saharanpur	95·00	125·00	207·66
(xiii)	A. Cutch (2′ 6″)—			
	Anjar to Bhuj		25·38	
	Dholpur-Bari (2′ 6″)		19·25	44·63
	B. Gwalior Light (2′ 0″)—			
	Sabalgarh to Shiupur			68·60
	C. Jullundur-Kapurthala-Sultanpur (*Native State section*)—			
	Sultanpur to the British Frontier (a)			22·02

(a) Commencement of work not authorized.
(b) This branch is on the 2′ 6″ gauge.
(c) Commencement of work not authorized and question of gauge not finally settled.
(d) Completion deferred.
* Correction of mileage.

And the mileage under construction or sanctioned for construction on the 31st March 1906 will be 2,766·54 miles, made up as follows:—

	Miles.	Miles.	Miles.
5′ 6″ gauge—			
(i) State lines worked by the State		625·22	
(ii) State lines worked by companies		507·07	
(iii) Branch line companies' railways assisted by Government under "Rebate" terms		26·85	
(iv) Native State lines worked by companies		1·39	
			1,160·53
3′ 3⅜″ gauge—			
(v) State lines worked by the State		227·75	
(vi) State lines worked by companies		350·54	
(vii) District Boards' lines		51·43	
(viii) Assisted companies' lines—			
A. Subsidized by the Government of India	92·00		
B. Subsidized by Local Government	8·50		
C. Receiving land only from Government	81·84		
		182·34	
(ix) Native State lines—			
A. Worked by Native States	2·75		
B. Worked by companies	83·07		
		85·82	
			897·88
Special (2′ 6″ and 2′ 0″) gauges—			
(x) State lines worked by the State		6·80	
(xi) State lines worked by companies		345·92	
(xii) Assisted companies' lines—			
A. Subsidized by District Boards	12·50		
B. Receiving land only from Government	207·66		
		220·16	
(xiii) Native State lines—			
A. Worked by Native States	44·63		
B. Worked by companies	68·60		
C. Worked by State railway agency	22·02		
		135·25	
			708·13
TOTAL			2,766·54

Making a grand total of railways completed and in hand, at the commencement of 1906-1907 of miles . . . . . † 31,450·35

And showing, after allowing for lines abandoned and corrections of mileage, an advance on the previous year of miles . . . 535·87

† Made up as follows:—

		Miles.
Completed and in hand at the beginning of 1905-1906		30,914·48
Sanctioned during 1905-1906		621·69
		31,536·17
Add—		
Increase in mileage of the Mandla branch of the Jubbulpur-Gondia extension		9·47
		31,545·64
Deduct—		
Madura District Light railway abandoned	93·00	
Net decrease due to corrections of mileage	2·29	
		95·29
		31,450·35

It is expected that the following lengths of unfinished line will be opened for public traffic in 1906-1907:—

	Miles.	Miles.	Miles.
5' 6" gauge—			
(i) State lines worked by the State		319·76	
(ii) State lines worked by companies		348·65	
(iii) Branch line companies' railways assisted by Government under "Rebate" terms		26·85	
			695·26
3' 3⅜" gauge—			
(iv) State lines worked by companies		105·58	
(v) Assisted companies' lines—			
A. Subsidized by the Government of India	92·00		
B. Receiving land only from Government	60·94		
		152·94	
			258·52
Special (2' 6" and 2' 0") gauges—			
(vi) Assisted companies' lines receiving land only from Government			19·70
TOTAL			973·48

Leaving the undermentioned lines for completion in 1907-1908 or later:—

	Miles.	Miles.	Miles.
5' 6" gauge—			
(vii) State lines worked by the State		305·46	
(viii) State lines worked by companies		158·42	
(ix) Native State lines worked by companies		1·39	
			465·27
3' 3⅜" gauge—			
(x) State lines worked by the State		227·75	
(xi) State lines worked by companies		244·96	
(xii) District Boards' lines		51·43	
(xiii) Assisted companies' lines—			
A. Subsidized by Local Governments	8·50		
B. Receiving land only from Government	20·90		
		29·40	
(xiv) Native State lines—			
A. Worked by Native States	2·75		
B. Worked by companies	83·07		
		85·82	
			639·36
Special (2' 6" and 2' 0") gauges—			
(xv) State lines worked by the State		6·80	
(xvi) State lines worked by companies		345·92	
(xvii) Assisted companies' lines—			
A. Subsidized by District Boards	12·50		
B. Receiving land only from Government	187·96		
		200·46	
(xviii) Native State lines—			
A. Worked by Native States	44·63		
B. Worked by companies	68·60		
C. Worked by State railway agency	22·02		
		135·25	
			688·43
TOTAL			1,793·06

		Miles.	Miles.	Miles.
(i)	Eastern Bengal— Kankurgachi Chord		2·25	319·76
	Nagda-Muttra— Nagda to Morak		101·52	
	North Western— Sargoda to Shorkot Road	103·14	158·49	
	Shahdara to Shangla	55·35		
	Oudh and Rohilkhand— Phaphamau to Zafarabad		57·50	
(ii)	Azhikal-Mangalore		77·27	348·65
	Bengal-Nagpur— Bhojudih to Hariharpur		25·64	
	East Indian— Khurja to Hapur	39·49	205·91	
	Manpur to Dhanbaid	121·49		
	Ondal to Sainthia	44·03		
	Great Indian Peninsula— Warora to Bellarpur		37·59	
	Indian Midland— Portion of the Agra-Balinganj branch		2·21	
(iii)	Amritsar-Patti			26·85
(iv)	Tirhoot— Mansi to Bhaptiahi		60·37	105·58
	Narkatiaganj to Bagaha		26·60	
	Saharsa to Murliganj		18·61	
(v)	A. Rohilkund and Kumaon— Lalkua to Kashipur		45·00	92·00
	Moradabad to Ramnagar		47·00	
	B. Bengal and North-Western— Gorakhpur to Bagaha			60·94
(vi)	Barsi Light (2' 6")— Kuslaub to Tadwala			19·70
(vii)	Nagda-Muttra— Morak to Muttra	242·46	282·46	305·46
	Kotah to Baran	40·00		
	North Western— Kacha Garhi to mile 23		23·00	
(viii)	Bengal-Nagpur— Bhojudih to Parthadihi	2·28	4·25	158·42
	Branch line near Khanoodih	1·97		
	East Indian— Agra direct access	1·75	109·43	
	Bhagalpur to Bausi	31·04		
	Borachuck to Sodepur	4·50		
	Chord line between the East Indian and Oudh and Rohilkhand State Railways near Moghal Sarai	1·19		
	Hooghly to Katwa	65·20		
	Mile 170¼ from Howrah on the Jharia branch to Chandore	4·16		
	Nagri to Kusunda	1·59		
	Great Indian Peninsula— Kurla to Mazagaon	6·51	7·83	
	Mahim link	1·32		
	Madras (North-East line)— Korukkuppettai to Basin Road		0·85	
	Salem-Attur (a)		36·06	
(ix)	Petlad-Cambay (Tarapur-Cambay section)— Cambay to Cambay Bandar			1·39
(x)	Eastern Bengal— Forbesganj to the Nepal Frontier		6·50	227·75
	Katihar to Godagari		105·00	
	Kokrajhar to the Brahmaputra river opposite Gauhati		116·25	
(xi)	Assam-Bengal— Akhaura to Ashuganj		19·00	244·96
	Burma— Thamaing to Malagaon		6·70	
	Burma Extensions— Henzada to Kyangin	65·66	186·93	
	Pegu to Martaban (a)	121·27		
	Nilgiri— Coonoor to Ootacamund		11·50	
	South Indian— Mandapam to Rameswaram Temple	10·12	20·83	
	Tangachimadam to Port Ampthill	1·71		
	Tiruppachettai to Sivagunga	9·00		
(xii)	Bezwada-Masulipatam		45·90	51·43
	Tanjore District Board— Adirampatnam Salt siding	1·00	5·53	
	Arantangi Quarry branch	3·90		
	Thambikkottai Salt siding	0·63		
(xiii)	A. Dibru-Sadiya— Talap to Shaikwaghat			8·50
	B. Bengal and North-Western— Dharonda to Maharajganj		3·90	20·90
	Savan to Thawe		17·00	
(xiv)	A. Morvi— Stone Quarry branch			2·75
	B. Gaekwar's Mehsana— Chausama to Bechraji	17·27	38·47	83·07
	Manund Road to Harij	21·20		
	Jaipur— Nawai to Siwai Madhopur		40·60	
	Sangli— Miraj to Sangli Town		4·00	
(xv)	Jullundur-Kapurthala-Sultanpur (*British section*)— Jullundur to the British Frontier (b)			6·80
(xvi)	Gondia-Chanda (2' 6")— Gondia to Chanda (a)	148·65	212·40	345·92
	Pauni (Brahmapuri) to Nagpur (a)	63·75		
	Jubbulpore-Gondia Extension (2' 6")— Chhindwara to Burcoole	21·38	61·28	
	Khursadeyi to Sirgora	7·76		
	Nainpur to Mandla	32·14		
	Purulia-Ranchi (2' 6")		72·28	
(xvii)	A. Howrah-Amta Light (2' 0")— Autpur to Champadanga (a)		9·00	12·50
	Autpur to Rajbulhat (a)		3·50	
	B. Barsi Light (2' 6")— Barsi Road Junction to Pandharpur		30·67	187·96
	Dwara-Therria Light (2' 6")— Dwara to Maolong (c)	13·50	19·50	
	Maolong to Therria Ghat (a)	6·00		
	Matheran (2' 0")— Neral to Matheran		12·79	
	Shahdara (Delhi)—Saharanpur Light (2' 6")— Baraut to Meerut	30·00	125·00	
	Shahdara to Saharanpur	95·00		
(xviii)	A. Cutch (2' 6")— Anjar to Bhuj		25·38	44·63
	Dholpur-Bari (2' 6")		19·25	
	B. Gwalior Light (2' 0")— Sabalgarh to Shiupur			68·60
	C. Jullundur-Kapurthala-Sultanpur (*Native State section*)— Sultanpur to the British Frontier (b)			22·02

(a) Commencement of work not authorized.
(b) Commencement of work not authorized and question of gauge not finally settled.
(c) Completion deferred.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs., on Thursday, the 22nd March 1906, based on the India Daily Weather Reports of the period.

A depression from the west, which first appeared at Baghdad on the 17th, entered India from Baluchistan during the 18th. It caused a rapid fall of the barometer over the whole of north-west India and partially clouded the skies of that area, which had been clear in the early morning. No rain, however, followed its course beyond the border of Baluchistan, though reports from Ispahan and Teheran on the 18th, and from Chaman and Quetta on the 19th, indicate that light rain had fallen over the more western part of its path.

A fresh disturbance was visible in Persia on the 20th, and was even then giving cloudy, unsettled weather in Sind and the south-west Punjab. Between the 19th and 20th a small depression centre crossed the Sind and Gujarat coasts, eastwards from the head of the Arabian Sea, and by the morning of the 21st was passing over Rajputana and the neighbouring districts of central India. By the 22nd it had caused nearly general rain in the middle and east of the Central Provinces and scattered rain in the east of central India. Rain had fallen also in Baluchistan, the extreme north-west of India, with snow on the west Himalayas and scattered rain in the United Provinces. The following are the chief amounts reported from the 20th to the 22nd :—on the 20th Jacobabad 0·12"; 21st Hyderabad 0·67", Akola 0·39" and Nagpur and Chanda 0·41"; 22nd Nagpur 0·78", Jubbulpore 0·75", Seoni 0·33", Sutna 0·28", Cherat 1·90", Peshawar 0·39", Rawalpindi 1·13", Cawnpore 0·35", Mainpuri 0·59" and Agra 0·20".

In the east of India local rain and scattered showers occurred during the week in Assam, Bengal, Chota Nagpur and Orissa. The largest amounts were :—on the 16th Sambalpur 1·13", Chaibassa 1·48" and Burdwan 1·61"; 17th Raipur 2.20" and Sambalpur 1·24"; 18th Pendra 1·20" and Balasore 1·49"; and on the 19th Narayanganj 1·90", Berhampore and Shillong 1 25" and Waltair 1·35".

In south India there was local rain on two days, during which one heavy fall of 3·18" was reported from Trichinopoly on the 18th and another of 3·35" from Wellington on the 21st. The following places received a half inch or more :—Trichinopoly, Kodaikanal, Bangalore, Coimbatore and Wellington.

Rainfall division with representative station.	Rainfall sub-division named after representative station.	Rainfall data for week ending on 22nd March 1906. Average actual rainfall.	Average normal rainfall.	Excess or defect in inches.	Rainfall data from 1st December 1905 to 22nd March 1906. Average actual rainfall of season to date.	Average normal rainfall.	Excess or defect in inches.	Seasonal percentage departure from normal. This week.	Last week.
1	2	3	4	5	6	7	8	9	10
		Inches.	Inches.	Inches.	Inches.	Inches.	Inches.		
1(a). Bay Islands	Port Blair	0	0·03	—0·03	15·01	8·10	+ 6·91	+ 85	+ 86
1. Burma Coast (Rangoon).	..	0	0·17	—0·17	1·67	1·59	+ 0·08	+ 5	+ 18
2. Burma Wet (Bhamo)	...	0·01	0·05	—0·04	2·33	1·10	+ 1·23	+112	+121
3. Burma Dry (Mandalay).	...	0	0·07	—0·07	1·52	0·66	+ 0·86	+130	+158
4. Delta of Bengal	Narayanganj	0·69	0·80	—0·11	4·98	4·49	+ 0·49	+ 11	+ 16
	Calcutta	0·65	0·28	+0·37	7·46	2·36	+ 5·10	+216	+227
5. Brahmaputra Valley (Sibsagar)	...	0·76	1·13	—0·37	6·18	4·97	+ 1·21	+ 24	+ 41
6. Himalayas and Sub-Himalaya, East.	Dinajpur	0·20	0·15	+0·05	3·06	1·78	+ 1·28	+ 72	+ 75
	Darbhanga	0·02	0·08	—0·06	2·32	1·65	+ 0·67	+ 41	+ 46
	Bahraich	0·02	0·18	—0·16	4·81	2·79	+ 2·02	+ 72	+ 84
7. Indo-Gangetic Plain, East.	Burdwan	2·01	0·22	+1·79	11·91	2·23	+ 9·68	+434	+393
	Patna	0·06	0·08	—0·02	3·02	1·62	+ 1·40	+ 86	+ 92
8. Himalayas and Sub-Himalaya, West.	Simla	0·73	0·52	+0·21	16·66	9·46	+ 7·20	+ 76	+ 78
	Ludhiana	0·25	0·16	+0·09	7·49	5·50	+ 1·99	+ 36	+ 36
9. Indo-Gangetic Plain, West.	Cawnpore	0·21	0·04	+0·17	2·28	1·99	+ 0·29	+ 15	+ 6
	Lahore	0·04	0·10	—0·06	3·22	3·05	+ 0·17	+ 6	+ 8
10. N.-W. Dry Area (Bikaner).	..	0·30	0·17	+0·13	4·67	2·43	+ 2·24	+ 92	+ 93
11. Baluchistan (Quetta)	...	1·44	0·39	+1·05	10·89	5·82	+ 5·07	+ 87	+ 74
12. East Coast, North	Waltair	0.67	0·10	+0·57	2·46	1·72	+ 0·74	+ 43	+ 10
	Cuttack	0·65	0·29	+0·36	6·40	2·52	+ 3·88	+154	+158
13. East Satpuras	Ranchi	1·37	0·21	+1·16	9·11	2·33	+ 6·78	+291	+265
	Raipur	1·75	0·15	+1·60	3·53	1·69	+ 1·84	+109	+ 16
	Jubbulpore	0·69	0·09	+0·60	1·73	1·83	— 0·10	— 5	— 40
14. Central India Plateau.	Jhansi	0·14	0·06	+0·08	1·06	1·95	— 0·89	— 46	— 51
	Jaipur	0	0·05	—0·05	0·96	1·19	— 0·23	— 19	— 16
	Indore	0	0	0	1·18	0·73	+ 0·45	+ 62	+ 62
15. West Coast	Calicut	0·42	0·51	—0·09	3·32	4·72	— 1·40	— 30	— 31
	Bombay	0	0	0	0·31	0·18	+ 0·13	+ 72	+ 72
16. Gujarat	Ahmedabad	0	0·01	—0·01	0·30	0·26	+ 0·04	+ 15	+ 20
	Rajkot	0	0	0	1·09	0·24	+ 0·85	+354	+354
17. West Satpuras (Akola).	...	0·62	0·04	+0·58	0·98	1·16	— 0·18	— 16	— 68
18. Deccan	Bellary	0	0·06	—0·06	1·23	0·78	+ 0·45	+ 58	+ 71
	Bijapur	0	0·06	—0·06	0·85	0·58	+ 0·27	+ 47	+ 63
	Hyderabad	0	0·09	—0·09	2·34	0·83	+ 1·51	+182	+216
19. South India	Mysore	0·27	0·16	+0·11	1·25	0·72	+ 0·53	+ 74	+ 75
	Madura	1·21	0·29	+0·92	3·70	4·38	— 0·68	— 16	— 39
20. East Coast, South (Madras).	...	0·26	0·18	+0·08	6·00	12·02	— 6·02	— 50	— 52

J. H. FIELD,

for Officiating Meteorological Reporter to the Government of India and Director General of Indian Observatories.

J. WILSON,

Secretary to the Government of India.

SIMLA,

The 22nd March 1906.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 17th March 1906.

Burma.—Myitkyina received 18 cents and the Northern Shan States 16 cents of rain during the week. Ploughing for dry weather paddy has commenced in Myitkyina and sowing of the same crop is completed in parts of Thayetmyo. Sowing of early wet weather paddy in nurseries has commenced in the Southern Shan States. Reaping of miscellaneous island crops in Minbu and of miscellaneous hill side crops in Myitkyina has commenced. Reaping of wheat and gathering of beans, peas, and gram continue. The standing crops are generally in good condition. The price of paddy has risen slightly in Prome and has fallen slightly in Pyapon and Pakokku; elsewhere it is stationary.

Eastern Bengal and Assam.—The weather is seasonable. Slight to moderate rain fell in all districts except Jalpaiguri and Malda. Pruning of tea, pressing of sugar-cane, and harvesting of mustard and pulses are in progress. The prospects of the crops are generally fair. Lands are being prepared for early rice and jute. Fodder is insufficient in parts of Bogra and the Khasi and Jaintia Hills. Prices of common rice:—Sibsagar and Chittagong 11; Gauhati and Tezpur 10; Dinajpur $9\frac{7}{8}$; Jalpaiguri, Rangpur, Malda, Dacca, Barisal, Rangamati, Silchar, Dhubri, Nowgong, and Dibrugarh 9; Mymensingh $8\frac{7}{8}$; Pabna $8\frac{1}{16}$; Rampur Boalia, Comilla, and Noakhali $8\frac{1}{2}$; Bogra $8\frac{1}{4}$; Faridpur and Tura 8; and Sylhet $7\frac{7}{8}$ seers per rupee.

Bengal.—Rain was fairly general, the fall being moderate in the Presidency, Burdwan and Orissa Divisions and light in the rest of the Province. Harvesting of the spring crops and the collection of opium are going on. Some damage to the standing crops by hail is reported from the Sonthal Parganas and Angul. Prospects are on the whole satisfactory. Fodder is reported to be insufficient in parts of Darbhanga and the Sonthal Parganas. Water-supply is sufficient. The price of common rice has risen in one and has fallen in five districts. It still continues high in most of the districts of the Presidency Division and also in Hooghly, Howrah, Muzaffarpur, Monghyr, Purnea and Darjeeling.

United Provinces.—Rain fell during the week in Dehra Dun, Almora, and Garhwal and there was also a slight sprinkling in parts of Moradabad, Meerut, Badaun, Pilibhit Fyzabad, Jaunpur, Ghazipur and Mirzapur. Harvesting operations are now in progress in 31 districts and opium is being gathered in 23. The pressing of sugarcane has been completed or is nearing completion and extra crops and sugarcane are being sown in several districts. Fodder is scarce in ten districts and dear in three but supplies generally are sufficient and the markets full. Prices continue to fall and the prospects except in the distressed areas are good. The total number of persons on relief at the end of the week was 169,000.

The weekly report on the famine and scarcity is as follows:—There was no rain in affected districts. Harvesting operations are in progress in all districts except Muttra, Agra, and Etwah. The yield of irrigated crops in Cawnpore and Hamirpur is good and of unirrigated crops poor. Late sown irrigated crops in the Kunch tahsil of Jalaun are withering. Scarcity of fodder continues; grass is being imported from the forests. Prices are falling slightly; maize is selling at twelve and a half seers and over in Jalaun and Hamirpur and at fifteen seers in Muttra. The numbers on relief are:—workers:—Jalaun 39,000, Jhansi 24,000, Cawnpore 5,000, Hamirpur 26,000, Muttra 9,000; on gratuitous relief Jalaun 26,000, Jhansi 19,000, Cawnpore 1,000, Hamirpur 14,000, Muttra 6,000; total:—workers 103,000; on gratuitous relief 66,000; grand total 169,000. The condition of the workers and of the people is generally fair. Famine has been declared in two tahsils of Banda.

Punjab.—Good rain has fallen in Ferozepore, Sialkot, and in parts of the Amballa, Lahore, Shahpur, Rawalpindi, and Mianwali districts. Prices exhibit a steady downward course. Sowings of extra spring crops and of cotton and sugarcane are in progress in many districts. The standing crops are generally in good condition except in the south eastern districts of the Delhi Division, where unirrigated crops are only fair. Opium crop prospects are average in Lahore. Slight local damage has been done to crops by hail in two districts. Condition of cattle is fair to good except in Gurgaon. Dry fodder is still scarce; the supply of green fodder is improving and is sufficient in many districts. There are no complaints regarding the water-supply.

The weekly report on the famine or scarcity is as follows:—Rohtak:—on works 5,521; on gratuitous relief 5,159, total 10,680. Distress is moderate and only smaller cultivators and village menials are on works, people are generally resorting freely to the works. There is no wandering or emaciation apparent, and physically the condition of workers is generally good. Relief measures are sufficient and the public health is good except for a few cases of plague.

North-West Frontier Province.—Light showers have fallen during the week and have been beneficial to the standing crops, the prospects of which are excellent. The weather is cloudy. Extra spring sowings are in progress. Sugarcane is being sown in Peshawar. The water-supply is ample and there has been some irrigation from hill torrents in Dera Ismail Khan. The condition of cattle is poor in the Daman tract; elsewhere it is generally good. Fodder is sufficient except in the Daman tract of Dera Ismail Khan. Prices are falling slightly. Prices:—wheat 12 to 16; gram 15 to 19; maize 17 to 20; and bajra 14 to 16 seers per rupee.

Jammu.—There was slight rain in some parts of the province during the week. Prices are fluctuating. Prices:—wheat 12 to 24, and maize 25 to 34 seers per rupee The condition of the standing crops is good. Fodder is sufficient.

Kashmir.—The weather is bright and pleasant. Prices are stationary.

Rajputana.—The spring crops are being harvested in some places, they are withering in North and Central Kotah and the cultivated area in the province is generally restricted. Pasturage and fodder are insufficient in North Mewar, Jaipur, Kishangarh, Alwar, Karauli, Bharatpur, Dholpur, Ajmer-Merwara, parts of Marwar, Tonk, Partabgarh and Kotah; in these tracts the condition of cattle is generally poor. Prices have fallen in Sirohi and Kishangarh and slightly in Tonk, Bundi, Bharatpur, Dholpur, and Merwara; they are practically steady elsewhere. The numbers on famine relief are:—Ajmer-Merwara 53,486; Native States 36,475. On test works:—North Mewar 2,478, Shahpura 38, Tonk 1,714, Jaipur 4,065; on gratuitous relief:—North Mewar 569, Shahpura 95, Tonk 297, grand total 99,217 or a decrease of 2,507.

The weekly report on the famine and scarcity is as follows:—Ajmer-Merwara on works 37,719; on gratuitous relief 15,767, total 53,486. Native States:—Marwar on works 3,877, on gratuitous relief 1,797, total 5,674; Kishangarh on works 2,844, on gratuitous relief 2,462, total 5,306; Alwar on works 3,283, on gratuitous relief 1,387, total 4,670; Eastern States on works 15,455, on gratuitous relief 5,370, total 20,825. The numbers have risen in Alwar and Karauli and slightly in Ajmer and have fallen in Merwara and Bharatpur, the decrease being due to the Holi festival. Prices:—Ajmer-Merwara 12, Marwar 11¾, Kishangarh 14, Alwar 13¼, Karauli 9½, Bharatpur 13, Dholpur affected area 11⅞ seers per rupee. The physical condition of relief workers is fair to good. Relief measures are adequate. Cattle mortality is increasing in Karauli and Dholpur.

Central India.—There is no rain during the week. Harvesting of spring crops is in progress. The standing crops are fair in Bhopal, Malwa, and Bhopawar; indifferent in Baghelkhand; and average in Bundelkhand. Irrigated spring crops are normal in parts of Gwalior. The probable outturn is normal in parts of Gwalior; fair in Bhopal and Bhopawar; and below average in Baghelkhand, Bundelkhand, and Malwa. Agricultural stock are in bad condition in parts of Gwalior; and average in Bundelkhand. Pasturage is bad in parts of Gwalior; scarce in North of Bundelkhand and sufficient in Bhopawar. Prices are high in Gwalior and Baghelkhand; and are rising in Bhopal. Opium has been slightly damaged in one pargana of Gwalior.

The weekly report on the famine and scarcity is as follows:—The general position is unaltered. Prices of staple food grains vary from eleven to sixteen seers per rupee in Gwalior and from twelve to thirteen and half in Bundelkhand. The numbers on works are:—in Gwalior 54,000; on gratuitous relief 9,500, total 63,500. In Orchha, Datia, Samthar, Baoni, Panna, Charkhari, Bijawar, Chhatarpur, Ajaigarh, Sarila, and Jajirs the numbers are:—on works 26,250; on gratuitous relief 3,250, total 29,500, grand total 93,000. The decrease in Bundelkhand figures is due to people being engaged in harvesting the spring crops.

Central Provinces.—Light to moderately heavy rain has fallen in most districts; the falls were heavy in Mandla, Seoni, Narsinghpur, Nagpur, Balaghat, Raipur, and Bilaspur ranging between 1 and 2½ inches. The rain was accompanied by hail in nine districts; some damage has been caused to the standing crops in parts of Narsinghpur, Nagpur, Bhandara, and Bilaspur but the extent of damage is not known at present. The harvesting and threshing of spring crops are in progress. Preparation of land for autumn sowings continues and will be much facilitated by the rain received. The prices of staple food grains are still slightly above the warning rates in all districts of the Central Provinces, except Betúl, Chhindwara, Jubbulpore and Wardha and they are up to the scarcity level in

Bilaspur, Mandla and Balaghat; the past week has however witnessed a further fall in many districts especially in those where the spring crops are of most importance.

Baroda.—For week ending 10th March the numbers on relief were:—on works 3,092; on gratuitous relief 159, total 3,251.

Bombay.—Except in the affected tracts the standing dry and irrigated crops are generally in good condition but oilseeds have been slightly damaged by blight in parts of Larkana and wheat by rats in parts of Thar and Parker. Water in irrigation canals, tanks and wells is getting low in the affected districts but crops under them are fair. Preparation of lands for autumn sowing is generally in progress. Picking of cotton still continues in parts of Gujarat, the Karnatak, Baroda, Cutch and Kolhapur. Measures have been taken wherever necessary for the improvement of drinking water with aid of Government grants and takavi advances in affected districts. Fodder continues to be imported by Government agency for relief of cattle. Agricultural stock are generally sufficient but their numbers are decreasing owing to their sale at low prices. The price of fodder is two to three times above the normal. Imports and exports of grain are active and stocks with merchants adequate. The prices of staple food grains in the Deccan are 40 to 120 per cent., in the Karnatak 75 to 95 per cent., in Gujarat 15 to 95 per cent., and in the Konkan 10 to 30 per cent. above the normal. The numbers on test works are increasing in Poona, Belgaum, and Dharwar; the figures on the last day of week ending 10th instant were:—Poona 662, Sholapur 93, Satara 237, Bijapur 331, Belgaum 173, Dharwar 93, Phaltan 25, total 1,614. There is no acute distress as yet; petty cultivators are coming to the end of their resources but are still not freely resorting to relief works as they get employment in fields, on Local Boards and Government irrigation works and on private works organised by help of takavi grants. Labourers on relief works are in fair to good condition and relief measures are adequate. Emigrants continue to return though in small numbers. There is no aimless wandering observed and the condition of people is in general good. A poor-house has been opened in Bijapur. Relief works are in progress in Ahmednagar, Bijapur, and Belgaum districts and the Deccan and Southern Maratha Country States. The numbers on relief in British Districts are:—Deccan on works 4,220; on gratuitous relief 11,502, total 15,722; Karnatak on works 5,936; on gratuitous relief 12,953, total 18,889; Native States on works 2,654; on gratuitous relief 1,693, total 4,347.

Hyderabad.—There was no rain during the week. The spring harvest continues. The late rice is generally good and is being weeded. Lands are under preparation for autumn sowings. Fodder scarcity exists in 44 talukas and water scarcity in 39. The attendance on road works in the affected talukas amounted to 3,702 persons and at Ashti poor-house to 48 persons. The prices of jowar has risen one to three seers in ten taluks, and fallen half to four seers in eleven. Prices:—wheat 8½, coarse rice 7¼, and jowar 14 seers per rupee.

Mysore.—There was slight rain during the week in parts of the Mysore district. Prices are generally steady. The standing crops are indifferent in Tumkur but fair in other parts of the Province; prospects in Kolar depend on early rains and are not encouraging in Tumkur but are generally fair in other districts. Cattle are unhealthy in parts of Bangalore, Tumkur, Hassan and Kadur. Water and fodder are generally available except in parts of Tumkur, Mysore, Hassan, Shimoga, and Chitaldroog where the supply is running short.

Coorg.—Threshing of rice is completed. Prices of food grains are normal. Water and fodder are sufficient.

Madras.—There was light rain during the week in Ganjam and Tinnevelly but none elsewhere. Irrigation supplies are insufficient except in Cuddapah, the Carnatic, North Arcot, South Canara, and Nilgiris. Ploughing, sowing, weeding, and transplanting are in progress in parts. The standing crops are generally fair, but some in parts of Coimbatore and Tinnevelly require more rain and some in parts of Tanjore and Madura are withering. Harvests continue with outturn poor to normal and bumper. Pasture is insufficient except in Vizagapatam, the Carnatic, North Arcot, Tanjore, Malabar, and Nilgiris. Fodder is scanty in parts of Salem, Coimbatore, and Tanjore. The condition of cattle is generally good. The price of rice is stationary in fourteen districts; has fallen in seven; and has very slightly risen in two. The prices of millets have fluctuated as follows:—ragi is stationary in ten districts; has fallen in six; and has slightly risen in five. Cholam is stationary in three districts; has fallen in eight; and has slightly risen in three. Cumbu is stationary in five districts; has fallen in four; and has slightly risen in six.

J. WILSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SANITARY.

PLAGUE.

Calcutta, the 22nd March 1906.

The following statement of plague seizures and deaths reported in India during the week ending the 17th March 1906, is published for general information:—

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.		Bombay City	B., B. & C. I. & G. I. P.	541	473
	Northern.	Dholera Port	. . . . . .	...	...
		Ahmedabad City	B., B. & C. I.	23	15
		Gogo Port	. . . . .	3	2
		Ahmedabad District	B., B. & C. I. & B.-G.-J.-P.	18	11
		Kaira District	" "	301	192
		Broach Port	" "	..	...
		Broach District	" "	16	17
		Mahikantha State	" "	23	13
		Rowakantha State	" "	...	...
		Palanpur State	" "	...	..
		Surat Town and Port	" "	...	...
		Bulsar Port	" "	...	...
		Surat District	" "	5	3
		Panch Mahals District	" "	75	50
		Jhara Port	. . . . .	...	..
		Utan "	B., B. & C. I. & B.-G.-J.-P.		...
		Vesava "	" "	...	
		Kelva "	B., B. & C. I.	...	
		Trombay "	G. I. P.	...	...
		Tarapur "	B., B. & C. I.	...	..
		Manori "	" "	...	—
		Mahim "	" "	...	...
		Dhanu "	" "	...	...
		Bhiwndi "	G. I. P.	...	...
		Aghashi "	B., B. & C. I.	...	1
		Shirgaon "	" "	...	...
		Bassein "	" "	4	4
		Kalyan "	G. I. P.	...	..
		Thana "	"	8	6
		Bandra "	"	9	7
		Umbergaon Port	B., B. & C. I.	...	...
		Kon "	. . . . .	...	...
		Thana District	G. I. P. & B., B. & C. I.	9	5
	Central.	Poona City	S. M. & G. I. P.	7	3
		Poona District	" " "	...	...
		Satara "	S. M.	43	30
		Khandesh District	. . . . .	224	123
		Ahmednagar "	. . . . .	13	9
		Nasik "	. . . . .	47	35
		Sholapur Town	. . . . .	10	11
		Sholapur District	G. I. P., S. M. & Barsi	33	10

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind	Southern.	Alibag Port		5	2
		Mora "		...	...
		Panvel "		14	9
		Kshoi "		...	...
		Roha "		...	...
		Ashtami "		...	...
		Revdanda "		5	3
		Kolaba District	G. I. P.	56	37
		Ratnagiri Port		...	...
		Visedrug "		...	...
		Harnai "		...	...
		Rajapur "		...	...
		Vengurla "		...	...
		Jaitapur "		...	...
		Dabhal "		...	...
		Joigad "		...	...
		Deogad "		...	...
		Ratnagiri District		1	1
		Belgaum "	S. M.	38	40
		Hubli Town		...	...
		Dharwar District	S. M.	24	20
		Karwar Port		...	...
		Kumta "		...	...
		Kanara District		4	2
		Bijapur "		...	...
		Savantvadi State		...	...
	Sind	Karachi Town and Port	N. W.	45	38
		Karachi District	"	1	1
		Hyderabad Town	"	...	...
		Hyderabad District	" & J. B.	...	...
		Thar and Parkar District	J. B.	...	...
		Sukkar District	"	...	...
		Khairpur State	"	...	...
	Political charges.	Akalkot State		5	4
		Aundh "		...	...
		Phaltan "		...	...
		Tuna Port		...	...
		Mandvi "		...	...
		Mundra "		...	...
		Jukau "		...	...
		Cutch State		...	...
		Cambay "	B., B. & C. I.	...	...
		Savanur "		...	...
		Bhor "		...	...
		Mongrol Port		...	...
		Jamnagar Town and Port		29	18

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind.	Political charges.	Mahuwa Port		...	...
		Jafrabad ,,		16	9
		Jodia ,,		6	6
		Verawal ,,		...	...
		Vawania ,,		...	...
		Kathiawar Agency	B., B. & C. I., Morvi & B.-G.-J.-P.	57	44
		Kolhapur Town	S. M.	2	1
		Kolhapur and Southern Mahratta Country	,,	235	147
		Sachin State	B., B. & C. I.	...	...
		Rewakantha State		...	...
		Dharampur State		...	...
		Srivardhan Port		...	...
		Murud ,,		6	3
		Barimandla ,,		...	...
		Nandgaon ,,		...	...
		Majagoan ,,		...	...
		Rajapuri ,,		...	...
		Janjira Port		...	...
		Janjira State		5	1
		Velan Port		...	...
		Dwarka ,,		...	...
		Baroda City	B., B. & C. I.	2	2
		Bet Port		...	...
		Baroda State	B., B. & C. I.	84	90
		Satara ,,		...	...
		Jath ,,		...	...
		Surat ,,	B., B. & C. I.	...	...
		Aden		...	...
			TOTAL	2,052	1,498
Madras Presidency.		Salem Town	Madras	...	...
		Salem District	,,	12(a)	8(b)
		Anantapur District	,,	1(c)	1(c)
		Bellary Town	,,	...	...
		Bellary Cantonment	S. M.	...	...
		Bellary District	,, & Madras	17(d)	7(a)
		Coimbatore Town	Madras	...	...
		Coimbatore District	,, S. I. & Nilgiri	4	3
		North Arcot ,,	S. I. & Madras	4(a)	1
		Madras City		...	...
		South Arcot District	S. I. & Madras	9(b)	5(b)
		Kurnool ,,	,,	...	...
		Nilgiris ,,		1	1
		Cuddalore Port	,,	...	...
		Mangalore Port		14	11
		Tinnevelly District	,,	...	...
		Malabar ,,	Madras	...	...
		Cuddapah ,,		...	...

(a) Two imported. (b) One imported. (c) Imported. (d) Three imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY.	...	Madura District		...	...
		Tellicherry Port		5	3
		Vizagapatam „		...	...
		Vizagapatam District		1(a)	1(a)
		Ganjam District		...	...
		Ermala Port		...	...
		South Canara District		2(a)	1(a)
		Chingleput District	S. I. & Madras	...	...
		Godavari „	Madras	...	...
		Cannanore Port		...	...
		Tanjore District	S. I.	...	...
		Trichinopoly „		...	...
		Cochin State		...	...
		Bimlipatam Port		.	...
		Calingapatam Port		..	...
		Coconada „		,	...
		Gopalpore „		...	...
		TOTAL		70	42
BENGAL		Calcutta	E. I., E. B. S. & B. N.	143(b)	134
	Presidency.	Jessore District	B. C.	...	...
		24-Parganas District		8	8
		Nadia „		...	...
		Murshidabad District	„	...	...
		Khulna District	„	...	...
		Midnapur District	B. N. R.	...	...
	Burdwan	Burdwan „	E. I.	12	12
		Howrah Town		6	6
		Howrah District	E. I.	1	1
		Hooghly District	„	...	...
		Birbhum „	„	...	...
		Bankura „	B. N.	...	...
	Patna	Champaran District	B. & N.-W.	25	16
		Chapra Town	„	...	...
		Saran District	„	1,236	974
		Gaya Town	E. I.	213	218
		Gaya District	„	334	229
		Muzaffarpur District	B. & N.-W.	75	76
		Muzaffarpur Town	„	10	8
		Darbhanga Town		227	184
		Darbhanga District	B. & N.-W.	568	464
		Shahabad „	E. I.	683	501
		Patna City		223	222
		Dinapore	„	...	...
		Patna District	„	976	660
	Bhagalpur	Monghyr Town		188	188
		Monghyr District	„	277	230
		Bhagalpur Town	„	145	[illegible]
		Bhagalpur District	„ & B. & N.-W.	34	27
		Sonthal Parganas District	„	9	3

(a) Irported. (b) Five imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
BENGAL.	Chota Nagpur	Palamau District	. . . .	30	1
		Gangpur State	. . . .	...	...
		Manbhum District	. . . .	...	...
		Purulia	. . . .	...	...
		Singhbhum District	E. I.	...	...
		Hazaribagh ,,	,, ...	...	...
	Orissa	Cuttack District	B.-N. R.	...	...
			TOTAL	5,418	4,278
EASTERN BENGAL AND ASSAM.	Rajshahi	Pabna District	B. N.	...	...
	Dacca	Dacca Town	. . . .	...	...
		Faridpur District	B. N.	..	...
			TOTAL	...	...
UNITED PROVINCES.	Meerut	Meerut City	N. W.	...	...
		Meerut Cantonment	,, ...	...	...
		Meerut District	,, O. & R. & E. I. . .	25	12
		Muzaffarnagar City	,, ...	...	...
		Muzaffarnagar District	,, ...	61	59
		Aligarh City	E. I. & O. & R. . . .	...	...
		Aligarh District	. . . .	...	...
		Saharanpur City	. . . .	15	12
		Hardwar Union	O. & R. & N. W. . . .	...	...
		Roorkee Town	,, ,, . . .	...	...
		Saharanpur District	,, ,, . . .	124	79
		Bulandshahr ,,	E. I. & O. & R. . . .	27	23
		Dehra Dun ,,	B. & N. W. & O. & R. . .	...	...
	Agra	Etawah City	E. I.	...	...
		Etawah District	,, ...	15	15
		Fatehgarh	B., B. & C. I.	...	...
		Farrukhabad Town	,, ,, ...	2	2
		Farrukhabad District	,, ,, ...	57	49
		Mainpuri ,,	E. I.	31	3
		Agra City	B., B. & C. I., G. I. P. & F. 1. .	...	...
		Agra District	,, ,, ,, .	...	...
		Etah ,,	. . . .	15	5
		Hathras City	. . . .	...	...
		Muttra District	. . . .	...	...
		Muttra City	. . . .	...	...
	Rohilkhand	Bareilly City	R. & K. & O. & R. . . .	7	4
		Bareilly District	,, ,, . . .	33	25
		Shahjahanpur District	,, ,, . . .	41	41
		Shahjahanpur City	,, ,, . . .	...	...
		Budaun District	. . . .	15	4
		Bijnor Town	. . . .	...	...
		Bijnor District	O. & R.	205	205
		Moradabad City	. . . .	...	...
		Moradabad District	. . . .	240	210
		Pilibhit District	. . . .	8	1

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
UNITED PROVINCES.	Allahabad	Allahabad City	E. I.	56	53
		Allahabad District	" & O. & R.	9	9
		Cawnpur City	E. I., O. & R., B., B. & C. I. & G. I. P. (I. M. Sec.).	74	70
		Cawnpur District	" " " "	30	30
		Fatehpur "	E. I.	67	61
		Banda "	G. I. P. (I. M. Sec.) & E. I. R.	5	4
		Jhansi City	" "	..	...
		Jhansi District	G. I. P. (I. M. Sec.)	...	...
		Hamirpur "	" (")	...	...
		Jalaun "	" (")	...	...
	Benares	Benares Cantonment	B. & N. W. & O. & R.	...	...
		Benares City	" "	52	46
		Benares District	" " " & E. I.	28	19
		Ballia "	"	230	270
		Jaunpur City	O. & R.	...	...
		Jaunpur District	" & B. & N. W.	31	32
		Ghazipur "	E. I. & B. & N. W.	70	64
		Mirzapur City	"	...	...
		Mirzapur District	" & O. & R.	...	...
	Gorakhpur	Azamgarh City	" "	...	...
		Azamgarh District	" "	576	526
		Gorakhpur City	"	138	137
		Gorakhpur District	"	204	173
		Basti District	"	189	168
	Kumaun	Naini Tal	O. & R.	...	...
		Garhwal District		3	2
	Lucknow	Unao District	O. & R., & B. & N. W.	149	130
		Lucknow City	" " & R. K.	22	20
		Lucknow District	" "	68	47
		Hardoi "	"	64	56
		Rae Bareli "	"	103	91
		Sitapur "		52	35
		Kheri "		26	20
	Fyzabad	Bahraich District	B. & N. W.	103	94
		Gonda "	"	12	12
		Partabgarh "	O. & R.	49	49
		Sultanpur "	"	32	20
		Ajodhia "	"	...	...
		Fyzabad City	"	...	...
		Fyzabad District	"	80	65
		Bara Banki Town	B. & N. W.	...	...
		Bara Banki District	" & O. & R.	300	239
			TOTAL	3,802	3,365

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
(b) PUNJAB	Delhi	Gurgaon District	B., B & C. I.	...	...
		Hissar "	" & N. W.	...	...
		Karnal "	E. I.	...	...
		Simla "	S K.	...	...
		Delhi "		...	...
		Ambala "	N. W. & E. I.	...	...
		Rohtak "	N. W.	...	...
		Ludhiana District	N. W.	...	...
	Jullundur	Jullundur "	"	...	...
		Hoshiarpur "		...	...
		Ferozepur "	N. W.	...	...
		Kangra "		...	...
	Lahore	Amritsar City		...	...
		Amritsar District	N. W.	...	...
		Gurdaspur "	"	...	...
		Lahore City	"	...	...
		Lahore District	"	...	...
		Gujranwala District	"	...	...
		Sialkot "	"	...	...
		Montgomery "	"	...	...
	Rawalpindi	Rawalpindi District	"	...	...
		Gujrat "	"	...	...
		Shahpur "	"	...	...
		Attock	"	...	...
		Jhelum	"	...	...
	Multan	Lyallpur District	"	...	...
		Mianwali "	"	...	...
		Patiala City	Rajpura-Bhatinda (N. W. Ry.).	...	...
		Patiala State	N. W., E. I., B., B. & C.I. & J.B.	...	...
		Kapurthala State		...	...
		Nalagarh State		...	...
		Jind "		...	...
		Kalsia "		...	...
		Nabha "		...	...
			TOTAL	...	...
(a) BURMA	Pegu	Rangoon Town		75	64
		Pegu District		...	...
		Tharrawady District		2	2
		Prome "		...	...
		Hanthawaddy District		2	1
	Irrawaddy	Bassein		23	21
		Maubin District		...	...
		Henzada "		10	10
		Pyapon "		...	...
		Myaungmya "		2	1
	Minbu	Pakokku District		...	...
	Tenasserim	Toungoo District		2	2
		Moulmein Town		22	22
		Tavoy District		...	...
		Thaton "		...	...

(a) In Pakokku District in Burma one seizure and two deaths occurred during the week ending 10th March 1906 and not one death only as shown in the statement for that week.
(b) The figures for the Punjab have not been received.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
	Mandalay .	Mandalay District	. . . .	237	214
	Sagaing	Lower Chindwin District .	. . . .	...	...
		Sagaing "	. . . .	2	2
	Meiktila	Myingyan "	. . . .	41	42
		Yamethin "	. . . .	14	13
		Meiktila "	. . . .	12	8
			TOTAL .	447	402
Central Provinces (including Berar).		Nagpur City	B. N. & G. I. P. . . .	512	490
	Nagpur .	Nagpur District . . .	" . . .	148	105
		Wardha Town	G. I. P.	8	[illegible]
		Wardha District . . .	"	...	...
		Kamptee Cantonment . .	. . . .	...	...
		Kamptee Town . . .	. . . .	5	7
		Chanda Town	. . . .	...	...
		Chanda District . . .	G. I. P.	...	...
		Bhandara Town . . .	B. N.	1(a)	1(a)
		Bhandara District . .	"	20	9
		Balaghat "	"	...	...
		Balaghat Town . . .	E. I. & G. I. P. . . .	...	...
	Jubbulpur.	Jubbulpore Town . . .	. . . .	...	...
		Jubbulpore Cantonment . .	. . . .	...	...
		Jubbulpore District . .	E. I. & G. I. P. . . .	31	19
		Damoh Town	G. I. P. (I. M. Sec.) . .	...	.
		Damoh District .	" (") . .	...	...
		Saugor Cantonment . .	" (") . .	..	...
		Saugor Town	" (") . .	...	...
		Saugor District . . .	" (") . .	..	...
		Seoni "	B. N.	...	..
	Nerbudda	Mandla District . . .	"	...	...
		Burhanpur Town . . .	. . . .	...	...
		Nimar District . .	G. I. P. & B., B. & C. I. . .	...	...
		Hoshangabad Town . .	"	3(a)	..
		Hoshangabad District . .	"	...	..
		Narsingpur Town . . .	"	...	...
		Narsingpur District . .	"	...	...
		Chhindwara "	B. N.	9	10
	Chhattisgarh.	Khandwa Town . . .	B., B. & C. I & G. I. P. . .	...	...
		Drug Town	. . . .	...	...
		Betul District	. . . .	...	...
		Bilaspur Town . . .	B., B. & C. I. & G. I. P. . .	...	...
		Bilaspur District . . .	"	...	..
		Raipur "	"	...	...
		Raipur Town	. . . .	...	...
		Sambalpur District . . .	B., B. & C. I. & G. I. P. . .	...	...
	Berar .	Akola Town	. . . .	...	...
		Akola District . . .	I. P.	135	92
		Buldana Town	"	...	...

(a) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths
CENTRAL PROVINCES (INCLUDING BERAR).	Berar—*contd.*	Buldana District	G. I. P.	184	121
		Yeotmal Town		...	..
		Wun District	G. I. P.	...	...
		Basim „	„	...	...
		Amraoti „	„	12(a)	17
		Amraoti Town		1(b)	...
		Ellichpur District		...	...
			TOTAL	1,069	879
MYSORE STATE.	...	Bangalore Civil and Military Station	S. M. & Madras	34	29
		Bangalore City	„ „	10	6
		Bangalore District	„ „	10	10
		Mysore City	„ „	...	...
		Mysore District	„ „	15	11
		Kolar „	Madras & S. M.	...	...
		Kolar Gold Fields	„	6	4
		Thumkur District	S. M.	7	5
		Shimoga „	„		18
		Chitaldrug „	„	7	6
		Kadur „	„	...	...
		Hassan „	„	...	...
			TOTAL	111	89
HYDERABAD STATE.	...	Aurangabad District	N. G. S.	31(c)	28(c)
		Bir „		..	...
		Hyderabad „	N. G. S.	...	...
		Indur „	„	..	...
		Bidar „		...	...
		Medak Town		2	2
		Atrafi Balda		...	...
		Usmanabad District	G. I. P. & Barsi	56(c)	26(c)
		Lingsagur „	S. M.	...	...
		Parbhani „	N. G. S.	...	...
		Raichur „	G. I. P. & Madras	...	...
		Gulburga „	„ & N. G. S.	14(c)	14(c)
		Nander „	N. G. S.	..	...
			TOTAL	103	70
(d) CENTRAL INDIA.	...	Indore City	B., B. & C. I.	...	...
		Indore State	„	...	...
		Indore Residency		...	...
		Gwalior City		...	..
		Gwalior State	B., B. & C. I. & G. I. P.	...	..
		Dhar „	G. I. P. (I. M. Sec.) & Gwalior	...	...
		Pathari „	„ („)	...	...
		Bhopal City		...	..
		Bhopal State	G. I. P.	...	...
		Guaranteed Holdings in Bhopal Agency		...	...
		Maksudangarh State		...	...

(a) One imported.
(b) Imported.
(c) Figures for the period from 6th to 12th March 1906.
(d) The figures for Central India have not been received.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
CENTRAL INDIA.	...	Mhow Cantonment	B., B. & C. I. (Rajputana-Malwa)	...	...
		Nimach "	"	...	...
		Rutlam City	"	...	...
		Rutlam State	"	...	...
		Dewas Town		...	...
		Dewas State	G. I. P.	...	...
		Narsingarh State		...	...
		Guaranteed Holdings in Malwa Agency		...	...
		Tonk State (portion in Central India)	G. I. P.	...	...
		Rewa Town	"	...	...
		Rewa State	"	...	...
		Sehore State	"	...	...
		Datia City	"	...	...
		Datia State		...	...
		Sailana Town		...	...
		Sailana State	B., B. & C. I.	...	...
		Piploda District		...	...
		Bagli State		...	...
		Jhabua "	B., B. & C. I.	...	...
		Jaora "	"	...	...
		Jaora Town	"	...	...
		Agar Military Station		...	...
		Manpur		...	...
		Sitamau State		...	...
		Rajgarh "		...	...
		Kurwai "		...	...
		Barwani "		...	...
		Lashkar City		...	...
			TOTAL	...	...
RAJPUTANA.	...	Bharatpur State		...	...
		Ajmer-Merwara		...	...
		Ajmer City		...	...
		Ajmer District		31(a)	18(a)
		Abu Road		...	...
		Mewar State	B., B. & C. I.	...	...
		Partabgarh State	"	...	...
		Chitor (Udaipur State)	"	...	...
		Tonk State	"	44(a)	44(a)
		Marwar State (Jodhpur)	J. B.	...	...
		Jaipur City	"	...	-
		Jaipur State	"	3(a)	3(a)
		Kishengarh Town	C. I.	...	...
		Bikanir State	J. B.	...	...
		Jhallawar "	"	...	...
		Kotah "		12 } (a)	7(a)
		Sirohi "	B., B. & C. I.	(b) 1 } (a)	...
		Shahpura "		...	...

(a) Figures for week ending 10th March 1906. (b) Imported.

Presidency or Province.	Division.	Districts and States, and Towns of 50,000 or more inhabitants.	Traversed by what railways.	Plague seizures.	Plague deaths.
RAJPUTANA.	...	Dholpur State	...	...	...
		Alwar City	...	...	...
		Alwar State	B., B. & C. I.	14	6
		Beawar	...	...	...
		Karauli State	...	...	...
		Banswara Town	...	...	...
		Banswara State	...	...	...
			TOTAL	105	78
KASHMIR	...	Jammu District	...	145	7
		Kathua "	N. W.	...	...
			TOTAL	145	7
N.-W. F. PROVINCE	...	Abbottabad Town	...	...	...
		Hazara District	...	3	4
		Peshawar Town	...	...	...
		Peshawar District	...	...	...
			TOTAL	3	4
BALUCHISTAN	...	Sonmiani	...	...	...
		Hirok	N. W.	...	...
		Sibi	"	...	...
			TOTAL	...	...
			GRAND TOTAL	13,325	10,782

H. H. RISLEY,
Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

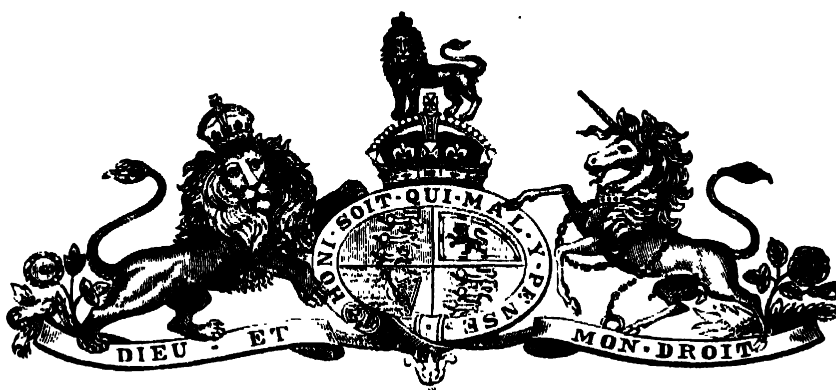
N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Railways.	Average earnings per mile per week: During 1st-half of 1905.	Average earnings per mile per week: During official year 1904-05.	Results of working during 1st-half of year. Mean mileage worked: 1905.	Mean mileage worked: 1906.	Total earnings for week ending: 11th March 1905.	Total earnings for week ending: 10th March 1906.	Earnings per mile open for week: 1905.	Earnings per mile open for week: 1906.	Total earnings from 1st January to: 11th March 1905.	Total earnings from 1st January to: 10th March 1906.	Increase.	Decrease.	Results of working for official year. Total earnings from 1st April to: 11th March 1905.	Total earnings from 1st April to: 10th March 1906.	Increase.	Decrease.
	R	R	Miles.	Miles.	R	R	R	R	R	R	R	R	R	R	R	R
State and Guaranteed Railways.																
5′ 6″ gauge.																
Bengal-Nagpur (incldg. J. G. & R. D. 2′ 6″)	259	199	1,958	1,994	5,04,563	5,87,000	258	299	47,94,515	57,12,000	9,17,485	..	1,83,40,999	2,37,70,000	54,29,001	...
Bezwada extn. (Nizam's)	332	311	21	21	7,010	7,000	362	333	67,345	65,000	...	2,345	3,17,440	3,24,000	6,560	...
Bombay, Baroda and Central India (incldg. V. W. 3′ 3⅜″)	794	702	504	504	3,87,738	3,72,000	769	738	38,19,792	39,53,000	1,33,208	..	1,72,83,285	1,82,62,000	9,78,715	...
Eastern Bengal (incldg. 3′ 3⅜″ and 2′ 6″)	308	376	971	(a)1,271	2,86,217	4,12,000	295	324	30,89,415	44,61,000	13,71,585	..	1,80,50,292	2,06,89,000	26,38,708	...
East Indian	744	749	1,998	2,030	15,08,726	15,90,000	755	783	1,54,38,816	1,61,79,000	7,40,184	..	7,23,88,067	7,13,54,000	..	10,34,067
Great Indian Peninsula system	731	615	1,559	1,599	13,00,893	9,83,000	867	627	1,21,51,284	1,23,35,000	1,83,716	..	4,68,37,890	4,90,87,000	22,49,110	..
„ Agra-Delhi Chord	97	50	120	120	5,123	20,400	43	170	33,191	2,22,000	1,88,809	..	51,201	9,60,000	9,08,739	..
„ Indian Midland (incldg. Bhopal-Itársi)	185	192	926	914	1,61,292	1,78,000	174	195	18,78,875	22,61,000	3,82,125	..	87,92,122	87,76,000	...	16,122
Madras	304	307	845	845	2,69,075	2,67,000	318	316	24,87,085	27,05,000	2,17,915	..	1,27,38,739	1,29,88,000	2,49,261	.
„ North-East line	283	218	494	495	1,52,192	1,35,000	308	273	14,02,814	12,93,000	...	1,09,814	51,57,521	61,75,000	10,17,479	..
„ West Coast extension (Calicut-Azhikal)	126	160	60	60	6,803	8,000	113	133	76,903	73,900	...	3,003	3,54,874	3,39,000	...	15,874
North Western (incldg. K. K. Thal & N. Durgai 2′ 6″)	359	370	3,312	3,395	12,38,851	10,05,000	374	290	1,17,63,175	1,04,32,000	...	13,31,175	5,99,55,982	5,37,08,000	..	62,47,982
Oudh and Rohilkhand (incldg. C. Burhwal 3′ 3⅜″ link)	249	243	1,240	1,240	2,99,203	2,98,000	241	240	30,38,005	32,85,000	2,46,995	...	1,46,51,447	1,47,95,000	1,43,553	...
„ Hardwar-Dehra	187	162	32	32	6,342	6,100	198	191	47,733	51,300	3,567	...	2,45,599	2,93,000	47,401	...
3′ 3⅜″ gauge.																
Assam-Bengal	79	79	740	(b)775	77,347	(b)59,300	105	89	6,39,696	(b)6,91,000	51,304	...	28,62,747	(b)32,88,000	4,25,253	..
Burma	253	214	1,340	1,340	3,78,790	3,80,000	283	283	37,55,533	36,74,000	...	81,533	1,42,10,038	1,46,73,000	4,62,962	..
Jodhpur-Hyderabad (British section)	102	101	124	124	14,077	19,000	118	153	1,28,832	2,07,000	78,168	..	6,14,027	7,73,000	1,58,973	..
Lucknow-Bareilly	134	138	237	237	26,408	28,200	111	119	3,07,134	3,81,000	73,866	..	13,92,560	15,38,000	1,45,440	..
Nilgiri	375	330	17	17	4,226	5,000	248	294	48,820	52,400	3,580	..	2,74,255	3,01,000	26,745	...
Pálanpur-Deesa	39	36	17	17	632	500	37	29	6,948	7,800	852	..	29,387	33,600	4,213	..
Rajputana-Malwa (incldg. Godhra-Rutlam-Nágdá 5′ 6″)	309	273	1,817	1,908	5,89,778	5,15,000	325	270	61,41,059	57,44,000	.	3,97,059	2,39,06,002	2,62,46,000	23,39,998	.
South Indian	223	217	1,124	1,124	2,38,339	2,24,000	212	199	23,24,643	23,25,000	357	...	1,19,71,726	1,21,27,000	1,55,274	...
„ Tanjore District Board	113	106	99	99	10,492	9,600	106	97	96,469	1,03,000	6,531	..	5,12,198	5,50,000	37,802	...
„ Travancore Branch	82	83	108	108	7,854	7,500	73	70	85,073	88,100	3,027	...	3,33,043	4,59,000	1,25,957	...
Southern Mahratta (incldg. Gl.-M. Fron. sec.)	142	135	1,165	1,165	1,72,904	1,80,000	148	155	14,75,083	18,15,000	3,39,917	...	76,84,316	83,21,000	6,36,684	...
„ Bellary-Rayadrug (c)	.	...	...	33	...	600	...	18	...	5,400	5,400	...	...	22,400	22,40	...
„ Hospet-Kottur (d)	..	..	...	43	...	1,100	...	26	...	10,200	10,200	...	...	39,400	39,400	...
„ Mysore section	114	103	296	296	36,810	37,200	124	126	3,12,237	3,88,000	75,763	..	14,83,612	17,60,000	2,76,388	..
Tirhoot State	225	224	565	610	1,33,288	1,25,000	236	249	12,35,596	13,14,000	78,404	...	58,96,789	58,99,000	2,211	...
2′ 6″ gauge.																
Morappur-Dharmapuri (e)	..	..	...	19	...	800	...	42	...	4,900	4,900	...	...	4,900	4,900	...
Tirupattur-Krishnagari (f)	...	...	...	26	...	900	...	35	...	8,100	8,100	...	...	20,700	20,700	..
2′ 0″ gauge.																
Jorhat	47	49	30	30	1,464	1,700	49	57	14,022	18,700	4,678	...	71,153	76,600	5,447	...
Total	348	331	21,729	22,461	78,87,690	74,73,900	363	333	7,66,60,098	7,98,65,800	32,05,702	...	34,64,07,371	35,76,52,600	1,12,45,229	...
All other Railways.																
5′ 6″ gauge.																
Bhopal-Ujjain	111	84	114	114	15,094	8,300	132	73	1,22,861	1,35,000	12,139	...	4,73,708	5,94,000	1,20,292	...
Bina-Goona-Báráu	57	53	148	148	8,507	7,500	58	51	99,461	90,700	...	8,761	3,83,303	3,38,000	..	45,303
Delhi-Umballa-Kalka	233	222	162	162	39,040	29,900	245	185	3,40,176	3,37,000	...	3,176	17,47,098	18,86,000	1,38,902	...
Jammu-Kashmir	66	68	16	16	1,238	1,100	77	69	9,406	10,600	1,194	..	52,401	52,400	...	1
Kolar Gold-fields	363	439	10	10	4,427	4,200	443	420	34,585	34,300	...	285	2,17,999	1,77,000	...	40,999
Ludhiana-Dhuri-Jakhal	94	86	79	79	8,652	12,300	110	156	70,587	1,12,000	41,413	...	3,39,917	4,95,000	1,55,083	...
Ludhiana Extension (g)	...	...	...	155	...	9,200	..	59	...	43,800	43,800	...	...	76,300	76,300	...
Nágdá-Ujjain	115	78	34	34	3,400	5,000	100	147	33,990	41,100	7,110	...	1,29,127	1,76,000	37,873	...
Nizam's Guaranteed State	252	248	334	334	87,143	79,200	261	237	8,24,597	9,33,000	1,08,403	...	40,88,652	41,50,000	61,348	...
Petlád-Cambay	127	101	32	33	4,154	3,100	130	94	37,707	30,900	...	6,807	1,56,112	1,56,000	...	112
Rájpura-Bhátinda	239	190	107	107	32,203	19,900	301	186	2,49,213	2,04,000	...	45,213	10,33,032	10,43,000	9,968	...
South Behar	137	135	79	79	10,713	9,900	136	125	1,03,362	1,08,000	4,638	...	5,27,955	5,27,000	...	955
Southern Punjab	164	133	425	425	88,983	61,200	209	144	7,75,577	6,11,000	...	1,64,577	29,15,371	30,02,000	86,629	...
Tapti Valley	138	89	155	155	22,930	25,200	148	163	1,95,083	3,57,000	1,61,917	...	6,49,654	10,99,000	4,49,346	...
Tarkessur	315	285	22	22	8,504	6,000	387	300	67,507	69,800	2,293	...	3,06,762	3,09,000	2,238	...
3′ 3⅜″ gauge.																
Ahmedabad-Dholka	65	58	34	34	2,294	1,600	67	47	22,061	15,000	...	7,061	96,362	85,200	...	11,162
Ahmedabad-Parantij	78	67	55	55	4,414	3,100	80	58	43,493	38,700	..	4,793	1,81,345	1,81,000	...	345
Bengal and North-Western	144	140	902	925	1,47,544	1,23,000	164	133	13,43,138	13,67,000	23,862	..	63,45,463	58,80,000	...	4,65,463
Bengal-Dooars	157	189	30	36	5,540	5,700	154	158	60,399	49,400	...	10,999	3,37,322	3,43,000	5,678	...
„ extensions	75	79	117	117	7,819	7,500	67	64	96,053	90,700	...	5,353	4,31,090	4,76,000	44,910	...
Bhavnagar-Gondal-Junágad-Porbandar	120	108	334	334	47,462	38,400	142	115	4,04,208	3,88,000	...	16,208	17,67,809	17,22,000	..	45,809
Birur-Shimoga	44	35	38	38	1,016	1,600	43	42	15,439	17,500	2,061	...	64,350	77,500	13,150	...
Dhrángadrá	42	44	21	21	704	1,100	34	52	8,884	11,900	3,016	..	46,743	50,800	4,057	...
Dibru-Sadiya	228	234	78	78	18,879	19,400	242	249	1,78,163	1,72,000	...	6,163	8,96,935	9,00,000	3,065	...
Gaekwar's railway	86	72	134	134	11,972	8,200	89	61	1,23,599	1,05,000	...	18,599	4,72,410	4,62,000	..	10,410
Hyderabad-Godávari Valley	179	122	392	392	73,303	45,700	187	117	6,20,145	6,42,000	21,855	...	22,93,339	27,99,000	5,05,661	...
Jaipur (h)	...	...	..	32	...	1,500	...	47	...	20,000	20,000	...	...	35,800	35,800	...
Jamnagar	54	51	54	54	3,819	1,900	72	35	33,658	26,500	...	7,158	1,39,209	1,38,000	...	1,209
Jetalsar-Rajkot	91	83	46	46	8,298	3,000	180	65	50,655	35,900	...	14,755	1,86,949	1,65,000	...	21,949
Jodhpur-Bikaner	73	69	709	709	60,759	60,000	85	85	5,70,189	6,21,000	50,811	...	23,62,365	27,19,000	3,56,635	...
Kolhápur	123	99	29	29	3,012	4,600	104	159	33,304	42,000	8,696	...	1,35,418	1,65,000	29,582	...
Morvi (including Vankaner-Morvi 2′ 6″)	74	76	90	90	8,301	3,300	92	37	71,972	53,400	...	18,572	3,52,416	2,84,000	...	68,416
Mymensingh-Jamalpur-Jagannathganj	64	75	51	51	2,487	4,300	49	84	32,441	50,500	18,059	...	1,93,028	2,26,000	32,372	...
Rohilkhand and Kumaon (Co.'s sec.)	125	145	66	66	8,104	9,000	123	145	76,870	79,500	2,630	...	5,24,269	5,02,000	37,731	...
„ Bareilly-Soron extension (i)	...	...	...	64	...	5,700	...	89	...	29,100	29,100	...	...	29,100	29,100	...
Shoranur-Cochin	117	116	65	65	7,752	6,500	119	100	71,597	71,300	...	297	3,70,575	3,63,000	...	7,575
Udaipur-Chitor	56	41	67	67	3,090	4,300	46	64	28,156	43,500	15,344	...	1,30,396	2,12,000	81,604	..
Yesvantpur-Mysore Fron. sec. (incldg. M. Nanjangúd)	125	124	67	67	8,205	8,900	122	133	82,010	88,900	6,890	...	4,08,888	4,02,000	...	6,883
2′ 6″ gauge.																
Barsi	238	151	22	22	5,880	3,000	267	136	44,715	31,800	...	12,915	1,56,615	1,89,000	32,385	...
Cooch Behar	95	80	34	34	2,305	2,700	68	79	31,069	26,300	...	5,369	1,31,990	1,24,000	...	7,990
Gaekwar's Dabhoi	94	72	94	94	10,101	6,800	107	72	78,578	73,900	...	4,678	3,13,717	3,40,000	25,283	...
Kalka-Simla	216	208	59	59	11,844	10,000	201	169	77,350	71,000	...	6,350	5,96,253	7,01,000	1,04,747	...
Rajpipla	40	29	37	37	1,940	1,400	52	38	13,354	13,400	46	...	50,542	56,900	6,358	...
2′ 0″ gauge.																
Darjeeling-Himalayan	365	394	51	51	18,655	18,000	365	353	1,55,685	1,47,000	...	8,685	9,91,649	9,18,000	...	73,649
Total	137	124	5,399	5,674	8,21,801	6,94,100	152	122	73,31,927	75,40,400	2,08,473	...	3,30,01,538	3,46,81,000	16,79,462	...
GRAND TOTAL	305	289	27,128	28,135	87,09,491	81,68,000	321	290	8,39,92,025	8,74,05,200	34,14,175	...	37,94,08,909	39,23,33,600	1,29,24,691	...

(a) Includes the Bengal Central Railway purchased by the State on the 1st July 1905.
(b) Includes the Noakhali (Bengal) Railway purchased by the State on the 1st January 1906.
(c) Opened from 1st July 1905.
(e) Opened from 18th January 1906.
(f) Opened from 18th September 1905.
(g) Opened from 10th June 1905.
(h) Opened from 10th November 1905.
(i) Opened from 29th January 1906.

M. S. S. O'CONNOR,

Printed and published for the GOVERNMENT OF INDIA *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *8, Hastings Street, Calcutta.*



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, WEDNESDAY, MARCH 28, 1906.

ORDER OF INDIAN EMPIRE.

FOREIGN DEPARTMENT.

NOTIFICATION.

Fort William, the 28th March 1906.

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Majesty the King, Emperor of India, has been graciously pleased to make the following appointment to the said Order:—

To be a Knight Grand Commander.

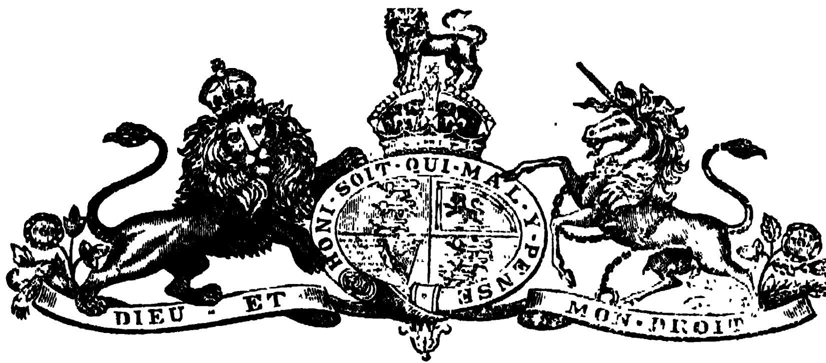
His Excellency the Honourable Sir Arthur Lawley, K.C.M.G., Governor of the Presidency of Madras.

By Order of the Grand Master,

L. W. DANE,

Secretary to the Most Eminent Order of the Indian Empire.

Printed and published for the GOVERNMENT OF INDIA *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, *8, Hastings Street, Calcutta.*



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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS

PART I.

Government of India Notifications, Appointments, Promotions, etc.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 27th March 1906.

No. 1139-M.—His Excellency the Viceroy and Governor General will leave Calcutta on Thursday, the 29th March 1906, starting by special train from Howrah at 6-54 P.M. (Calcutta time).

His Excellency will visit Lucknow, Agra, Ajmer, Delhi, Mitha Lak, Sargodha, Mona, Nowshera, Malakand and Peshawar and arrive at Simla on Thursday, the 19th April, about 4 P.M.

His Excellency's departure from Calcutta will be private and arrival at Simla public.

All covers intended to reach the Viceroy and Governor General and party during His Excellency's journey should be addressed "Viceroy's Camp" without the addition of any post-town.

The party accompanying His Excellency on tour will be as follows :—

Her Excellency the Countess of Minto... ..Will not go to Ajmer but will proceed from Agra to Delhi.

Lady Eileen Elliot.
Lady Ruby Elliot.
Lady Violet Elliot. } Will be at Peshawar only.

Sir L. W. Dane, K.C.I.E., C.S.I., Foreign Secretary .....Will be at Agra, Ajmer, Malakand and Peshawar.

Lieut.-Colonel J. R. Dunlop Smith, C.I.E., Private Secretary.

Major F. L. Adam, M.V.O., Military Secretary.

Surgeon-Lieut.-Colonel W. R. Crooke-Lawless, Surgeon.

Major G. P. T. Feilding, D.S.O , A -D.-C.

Captain T. H. R. Bulkeley, A -D -C.

Captain Lord Francis Scott, A.-D.-C.

All communications connected with business of a mere routine nature should be sent, as usual, to the Head-Quarters of the several Departments.

By Command,

G. FEILDING, *Major*,

Offg. Military Secretary to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Calcutta, the 29th March, 1906.

No. 5.—Mr. G. F. Arnold, of the Indian Civil Service, is appointed to officiate as Deputy Secretary to the Government of India in the Legislative Department during the absence on leave of Mr. R. Sheepshanks, I.C.S., Barrister-at-Law, or until further orders.

J. M. MACPHERSON,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Calcutta, the 30th March 1906.

No. 812.—Under the provisions of section 9 of the Statute 24 and 25 Vict., Cap. 67, the Governor General in Council is pleased to direct that His Excellency's Council shall assemble at Simla in the jurisdiction of the Lieutenant-Governor of the Punjab.

ESTABLISHMENTS.

The 27th March 1906.

No. 345.—Mr. J. S. C. Davis is permitted to resign His Majesty's Indian Civil Service, with effect from the 30th March 1906, or the subsequent date on which he may sail from India or relinquish charge of office in the event of his not taking subsidiary leave.

The 28th March 1906.

No. 352.—The services of Mr. H. Wheeler, of the Indian Civil Service, are placed at the disposal of the Finance Department.

No. 354.—The services of Mr. Krishnaji Anant Shirole, Extra Assistant Commissioner, Bilaspur, are placed at the disposal of the Government of Bengal.

MEDICAL.

The 30th March 1906.

No. 293.—Major H. W. Pilgrim, I.M.S. (Bengal), Surgeon Superintendent of the Presidency General Hospital, Calcutta, is, with effect from the 16th April 1906, granted privilege leave for one month and twenty-nine days with furlough out of India for six months and one day in continuation.

No. 294.—Major B. R. Chatterton, M.D., F.R.C.S I., I.M.S. (Bengal), is appointed to officiate as Surgeon Superintendent of the Presidency General Hospital, Calcutta, during the absence on leave of Major H. W. Pilgrim, I.M.S. (Bengal), or until further orders.

SANITARY—PLAGUE.

The 28th March 1906.

No. 628.—The following telegram is published for general information :—

Telegram, dated Pera, the 23rd March 1906.

From—His Britannic Majesty's Ambassador Extraordinary and Plenipotentiary at Constantinople,

To—His Excellency the Viceroy.

Medical inspection imposed on arrivals from Alexandria.

The 29th March 1906.

No. 654.—Whereas the Governor General in Council is satisfied that there is a danger of an outbreak of dangerous epidemic disease at Palni in the Palni taluq of the Madura district of the Madras presidency, if persons from the Mysore state are permitted to assemble at that place on the occasion of the ensuing Panguni Uttiram festival and cattle fair:

In exercise of the power conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1897 (III of 1897), the Governor General in Conucil is pleased to direct that no tickets to travel by railway to the stations of Ayyalúr Vadamadurai, Tamaraipadi, Dindigul, Ambatturai, Ammayanáyakkanúr on the South Indian Railway shall be sold from the 1st to the 16th April 1906 (both days inclusive) within the Mysore state to any person intending or believed to be intending to proceed to the Panguni Uttiram festival and cattle fair at Palni.

The 30th March 1906.

No. 661.—Whereas the Governor General in Council is satisfied that there is a danger of an outbreak of dangerous epidemic disease at Madura in the Madura district of the Madras presidency, if persons from the Mysore State are permitted to assemble at that place on the occasion of the ensuing Chitrai festival:

In exercise of the power conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1897 (III of 1897), the Governor General in Council is pleased to direct that no tickets to travel by railway to the stations of Vadippatti, Sólavandan, Samaiyanallúr, Madura, Tiruparankunram, Tirumangalam and Kalligudi on the South Indian Railway and Madura East, Silaiman andTiruppuvanam on the South Indian Railway (Pamban branch) shall be sold from the 25th April to the 7th May 1906 (both days inclusive) within the Mysore State to any person intending or believed to be intending to proceed to the Chitral festival at Madura.

JUDICIAL.

The 24th March 1906.

No. 443.—Captain A. J. Ralph, Cantonment Magistrate, Barrackpore and Dum Dum, has been granted privilege leave for two months with leave out of India for one year in continuation, with effect from the 28th March 1906.

Pension service—Seventeenth year commenced on the 10th November 1905.

The 26th March 1906.

No. 454.—Mr. S. P. Sinha, Barrister-at-Law, Standing Counsel for the Presidency of Fort William in Bengal, is appointed to officiate as Advocate General for Bengal during the absence on leave of the Hon'ble Mr. P. O'Kincaly.

The 29th March 1906.

No. 462.—Captain H. O. Codrington, Assistant Cantonment Magistrate, Poona and Kirkee, has been granted leave out of India for one year, with effect from the 8th April 1906.

Pension service—Fifteenth year commenced on the 9th January 1906.

The 30th March 1906.

No. 471.—The Hon'ble Sir Francis William Maclean, Kt., K.C.I.E., Chief Justice of the High Court of Judicature at Fort William in Bengal, is granted furlough with effect from the 11th May 1906, or from the subsequent date on which he may avail himself of it to the 4th August 1906.

No. 473.—Under the provisions of the Indian High Courts Act, 1861 (24 and 25 Vict. Cap. 104), section 7, the Governor General in Council has been pleased to appoint the Hon'ble Mr. Justice Chunder Madhub Ghose, one of the Judges of the High Court of Judicature at Fort William in Bengal, to perform the duties of the Chief Justice of the said Court, during the absence on furlough of the Hon'ble Sir Francis William Maclean, Kt. K.C.I.E., or until further orders.

EDUCATION.

The 30th March 1906.

No. 183.—The Governor General in Council has been pleased to appoint the Hon'ble Mr. Justice Asutosh Mukharji, M.A., D.L., F.R.A.S., F.R.S.E., to be Vice-Chancellor of the University of Calcutta, in succession to Sir Alexander Pedler, Kt., C. I. E. resigned.

H. H. RISLEY,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

LAND SURVEYS.

Calcutta, the 30th March 1906.

No. 534—54-2.—Lieutenant K. W. Pye, R. E., is appointed to the Survey of India as Assistant Superintendent, 2nd grade, with effect from the forenoon of the 17th March 1906.

CIVIL VETERINARY ADMINISTRATION.

The 27th March 1906.

No. 708—56-2.—Major W. D. Gunn, M.R.C.V.S., Superintendent, Civil Veterinary Department, Madras, is granted privilege leave for 3 months in combination with furlough for 3 months, with effect from the 1st May 1906 or the subsequent date on which he may avail himself of it.

No. 709—56-2.—The services of Captain A. S. Trydell, M.R.C.V.S., Superintendent, Civil Veterinary Department, Bengal, are placed at the disposal of the Madras Government for employment during the absence on leave of Major Gunn or until further orders.

No. 723—33-3.—In exercise of the powers conferred by section 2, sub section (1) of the Glanders and Farcy Act, 1899 (XIII of 1899), as amended by the Repealing and Amending Act, 1901 (XI of 1901), the Governor General in Council is pleased to declare, in respect of the areas noted below, that, for the purpose of the definition contained in the said sub-section, "diseased" includes affected with Lymphangitis Epizootica and Surra :—

1. The City of Madras.
2. The Town of Bandora, Thana District, Bombay.
3. The Town of Calcutta and its suburbs.
4. The City and Civil Station of Lahore.
5. The Cantonment and Municipal limits of Peshawar.
6. Rangoon Town.

FORESTS.

The 26th March 1906.

No. 306—128-11-*F*.—Mr. E. S. Carr, Conservator of Forests, Eastern Bengal and Assam, is granted privilege leave for 13 days combined with furlough on medical certificate for 8 months and 17 days under Articles 233 and 311 of the Civil Service Regulations, with effect from the 3rd April 1906, or the subsequent date on which he may avail himself of the leave.

J. WILSON,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 24th March 1906.

No. 45.—Mr. R. W. L. Hawkins, Executive Engineer, 1st grade, United Provinces, is permitted at his own request to retire from the service of Government with effect from the 13th April 1906, under the provisions of Article 465 of the Civil Service Regulations.

No. 46—Mr. D. B. Horn, C.I.E., Chief Engineer, 1st class, Bengal, is permitted at his own request to retire from the service of Government with effect from the 11th April 1906, under the provisions of Article 641 (*c*) of the Civil Service Regulations.

The 28th March 1906.

No. 47.—The Government of India have no further need of the services of Mr. Narain Das, Assistant Engineer, 3rd grade, Rajputana and Central India.

No. 48.—With reference to Public Works Department Notification No. 141, dated 7th April 1904, Mr. R. B. C. Scott, Deputy Examiner of Accounts, class I, temporary rank, is permanently appointed, with effect from the 1st January 1906, to the Superior Accounts Branch with the rank of Deputy Examiner, class II, but will retain temporary rank in class I until further orders.

No. 49.—With reference to Public Works Department Notification No. 122, dated 24th March 1904, Mr. K. S. Jackson, Officiating Deputy Examiner of Accounts, class II, is permanently appointed, with effect from the 1st January 1906, to the Superior Accounts Branch with the rank of Deputy Examiner, class II.

L. M. JACOB,
Secretary to the Government of India.

ORDER OF INDIAN EMPIRE.

FOREIGN DEPARTMENT.

NOTIFICATION.

Fort William, the 28th March 1906.

No. 24-*I.E.*—His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Majesty the King, Emperor of India, has been graciously pleased to make the following appointment to the said Order :—

To be a Knight Grand Commander.

His Excellency the Hon'ble Sir Arthur Lawley, K.C.M.G., Governor of the Presidency of Madras.

By Order of the Grand Master,

L. W. DANE,

Secretary to the Most Eminent Order of the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 29th March 1906.

No. 674-*G.*—Mr. M. F. O'Dwyer, Revenue Commissioner in the North-West Frontier Province, is granted privilege leave for three months combined with special leave for three months, with effect from the 17th April 1906 under Articles 233 and 316 of the Civil Service Regulations.

No. 675-*G.*—Major C. B. Rawlinson, Deputy Commissioner, Peshawar, is appointed to officiate as Revenue Commissioner in the North-West Frontier Province, with effect from the date of assuming charge, and during the absence on leave of Mr. M. F. O'Dwyer, or until further orders.

No. 677-*G.*—Captain R. H. Chenevix Trench, a Political Assistant of the 3rd class, is posted, on return from furlough, as Assistant Political Agent and Assistant Commissioner in Quetta and Pishin.

No. 679-*G.*—Major P. M. Sykes, C.M.G., an officiating Political Agent of the 3rd class, is granted privilege leave for three months, with effect from the 18th April 1906 or the subsequent date on which he avails himself of the leave.

No. 680-*G.*—Captain W. R. Battye, Indian Medical Service, an officiating Agency Surgeon of the 2nd class and officiating Agency Surgeon, Meshed, is appointed to hold charge of the current duties of the office of His Britannic Majesty's Consul-General and Agent of the Government of India in Khorassan, with effect from the date of assuming charge, and during the absence on leave of Major P. M. Sykes, C.M.G., or until further orders.

The 30th March 1906.

No. 697-*G.*—Lieutenant-Colonel M. J. Meade, C.I.E., a Resident of the 2nd class and Resident at Baroda, is granted privilege leave for three months, combined with furlough for four months, with effect from the 1st April 1906, under Articles 233 and 308 (*b*) of the Civil Service Regulations.

No. 698-*G.*—Major C. H. Pritchard, a Political Agent of the 2nd class, is appointed, on return from furlough, to officiate as a Resident of the 2nd class and Resident at Baroda, with effect from the date of assuming charge, and during the absence on leave of Lieutenant-Colonel Meade, or until further orders.

No. 1299-*I* (*c*).—Major D. H. Cameron, Indian Army, Adjutant of the Imperial Cadet Corps, is promoted to be Commandant of the Corps, with effect from the date of assuming charge, *vice* Major W. A. Watson, whose services have been replaced at the disposal of His Excellency the Commander-in-Chief in India.

No. 1300-*I* (*c*).—Captain R. O'B Taylor, Indian Army, 19th Lancers, is appointed to be Adjutant of the Imperial Cadet Corps, with effect from the date of assuming charge, *vice* Major D. H. Cameron promoted to be Commandant of the Corps.

No. 1301-*I*-(*c*).—Major W. W. Warner, Indian Army, Squadron Commander, 30th Lancers, is appointed Inspecting Officer of the Hyderabad and Mysore Imperial Service Cavalry, with effect from the date of assuming charge, *vice* Captain C. E. E. F. K. Macquoid, whose services have been replaced at the disposal of His Excellency the Commander-in-Chief.

L. W. DANE,
Secretary to the Government of India

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 27th March 1906.

No. 1815-*E. O.*—The following promotions and reversions of officers of the Account Department are notified :—

With effect from the 16th of March 1906.—

Mr. A. M. Brigstocke to officiate in class I of the Enrolled List ;
Mr. D. Dewar to officiate in class II instead of in class I ;
Mr. Balak Ram to officiate in class III instead of in class II .
Mr. U. L. Majumdar to revert to class IV ;
Mr. P. G. Jacob to revert to class V ; and
Mr. A. C. Anthony to revert to class VI of the Enrolled List.

The 28th March 1906.

No. 1819—7-*E. O.*—Mr. J. DeVine, Superintendent in the Finance Secretariat of the Government of India, is promoted to class V of the Enrolled List, with effect from the 1st of April 1906 and is posted as Assistant Accountant General, United Provinces.

W. S. MEYER,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

EMIGRATION.

Calcutta, the 27th March 1906.

No. 2465--35.—The following draft of a Notification which it is proposed to issue in exercise of the powers conferred by section 80 of the Indian Emigration Act, 1883 (XXI of 1883) is published as required by section 81 of the said Act, for the information of persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration by the Governor General in Council on or after the 1st May 1906.

2. Any objection or suggestion which may be received from any person with respect to the draft before the date fixed aforesaid will be considered by the Governor General in Council.

Draft Notification.

In exercise of the powers conferred by section 80 of the Indian Emigration Act 1883 (XXI of 1883), the Governor General in Council is pleased to direct that the following amendments shall be made in rules 6 and 7 of the Rules published with the Notification of the Government of India in the Department of Revenue and Agriculture, No. 94 E., dated the 18th March 1886, namely,—

1. In Rule 6 after the word "district" where it first occurs, the words "or sub-division" shall be added.

2. In Rule 7 for the words "any District Magistrate" the words "the Magistrate" shall be substituted.

W. L. HARVEY,
Secretary to the Government of India.

ARMY DEPARTMENT.

Fort William, the 30th March 1906.

PROMOTIONS.

INDIAN ARMY.

No. 18.—The following promotions are made, subject to His Majesty's approval:—

Major to be Lieutenant-Colonel.

14th January 1906.

Charles Davidson, 52nd Sikhs (Frontier Force).

Lieutenant to be Captain.

24th March 1906.

Harold Philip Muir White, 47th Sikhs.

Second-Lieutenant to be Lieutenant.

28th February 1906.

Charles Alfred Montanaro Paske, 97th Deccan Infantry.

No. 19.—The promotion of Lieutenant F. G. Moore, 6th Jat Light Infantry, published in G. G. O. No. 905 of 1899, is antedated to the 20th April 1899.

NATIVE ARMY.

No. 20.—Subject to His Majesty's approval, the honorary rank of Captain is conferred on retirement on Subadar-Major Shaikh Ismail *Sardar Bahadur*, 2nd Queen's Own Sappers and Miners,—Dated 27th March 1906.

FURLOUGH AND LEAVE.

No. 21.—Lieutenant-Colonel H. A. B. Boulderson, Indian Army, Superintendent, Army Clothing Factory, Madras, is granted leave out of India (p. a.), for eight months, under the leave rules for the Indian Army, with effect from the date of being struck off duty. Pension service—31st year, commenced 13th June 1905.

RETIREMENTS.

No. 22.—Under the authority of the Secretary of State for India, the retirement from the service of Lieutenant-Colonel James Clinton Hollway, Indian Army, notified in Military Department Notification No. 1035, of 1905, is cancelled.

No. 23—Lieutenant-Colonel William Wingfield Verner Pakenham, Indian Army, is permitted to retire from the service, subject to His Majesty's approval, with effect from the 28th April 1906.

A. W. L. BAYLY, *Major-General,*
Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Fort William, the 30th March 1906.

Statement of Deposits on account of Estates between the 10th and 30th March 1906.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Date to which claims will be received.
					R a. p.	
James Muscroft .	Captain .	2nd Battalion, 1st Gurkha Rifles (The Malaun Regiment).	4th April 1905.	Intestate .	1,595 10 3 .	Claims should be submitted to the Administrator General of Bengal.

A. W. L. BAYLY, *Major-General,*
Secretary to the Government of India.

DEPARTMENT OF MILITARY SUPPLY.

Fort William, the 30th March 1906.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

PROMOTIONS.

ASSISTANT SURGEON BRANCH.

Bombay Establishment.

No. 6.—The following promotions are made, subject to His Majesty's approval:—

First class Assistant Surgeon William Baillie George (seconded), to be Senior Assistant Surgeon, with the honorary rank of Lieutenant (seconded);

First class Assistant Surgeon Cajetan Marie DeSouza, to be Senior Assistant Surgeon, with the honorary rank of Lieutenant;

vice Senior Assistant Surgeon and honorary Lieutenant J. E. D'Kozario, deceased; with effect from the 11th September 1905.

MISCELLANEOUS.

HOSPITAL ASSISTANT BRANCH.

Bengal Establishment.

No. 7.—No. 1144, third class Hospital Assistant Radha Ballabh has changed his name to Radha Ballabh Pathak and all official documents and notifications concerning this medical subordinate should be altered accordingly.

E. W. S. K. MACONCHY, *Colonel,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Calcutta, the 27th March 1906.

No. 79.—Major W. D. Waghorn, R.E., Executive Engineer, 2nd grade, and Deputy Consulting Engineer to the Government of India for Railways, Lucknow Circle, is granted privilege leave for three months combined with furlough for three months under Articles 233 and 308 (*b*) of the Civil Service Regulations, with effect from the 28th April 1906 or subsequent date.

The 28th March 1906.

No. 80.—Mr. Francis Calderbank, Workshop Superintendent and Officiating Assistant Carriage and Wagon Superintendent, Oudh and Rohilkhand Railway, is appointed to the Superior Revenue Establishment of State Railways as an Assistant Carriage and Wagon Superintendent in class III, grade I.

The 29th March 1906.

No. 82.—Mr. C. Pratt, Executive Engineer, 1st grade, Nagda-Muttra Railway, is transferred to the North Western Railway and appointed to officiate as Deputy Engineer-in-Chief with the rank of Officiating Superintending Engineer, *vice* Mr. C. J Cole proceeding on leave and until further orders.

The 30th March 1906.

No. 84.—Mr. F. R. Bagley, Chief Engineer, 1st class, and Engineer-in-Chief, North Western Railway, is granted combined leave for six months (privilege leave due together with special leave on urgent private affairs for the remaining period) under Articles 233 and 316 of the Civil Service Regulations, with effect from the 13th April 1906 or subsequent date.

No. 85.—With reference to Notification No. dated March 1906 Mr. R. C. Dyson, Superintending Engineer, 2nd class, temporary rank, and Deputy Engineer-in-Chief, North Western Railway, is appointed to officiate as Engineer-in-Chief, North Western Railway, with the rank of Officiating Chief Engineer, 2nd class, *vice* Mr. F. R. Bagley proceeding on leave or until further orders.

No. 86.—With reference to Notification No. 85, dated 30th March 1906, Mr. F. D. Couchman, Executive Engineer, 1st grade, State Railways, is appointed to officiate as Deputy Engineer-in-Chief, North Western Railway, with the rank of Officiating Superintending Engineer, 3rd class, until further orders.

No. 87.—Mr. C. F. Sykes, Engineer-in-Chief, Coonoor-Ootacamund Railway, is granted privilege leave for three months combined with furlough for 16 months under Articles 233 and 308 (*b*) of the Civil Service Regulations with effect from the 24th April 1906 or subsequent date.

No. 88.—With reference to Railway Board Notification No. 87, dated the 30th March 1906, Mr. R. R. Gales, Engineer-in-Chief, Bombay-Sindh Connection Railway Survey, is appointed Engineer-in-Chief of the Coonoor-Ootacamund Railway. Mr. Gales will hold officiating rank of Superintending Engineer, 3rd class, during the privilege leave portion of Mr. Sykes' combined leave, and thereafter temporary rank in the same class.

The 29th March 1906.

No. 81.—The following is published for general information :—

Circular No. R. T. $\frac{262\text{-}A}{6}$.

RAILWAY BOARD.

Calcutta, the 12th March 1906.

Amendments in rule 14, Chapter III, Part II of the General Rules for working open lines of railway—Rules to regulate the packing and carriage by railway in India of certain compressed gases.

Read—

Section 47 of the Indian Railways Act, 1890 (IX of 1890).

Government of India, Public Works Department, Notification No. 118, dated the 21st March 1895, and the Government of India, Public Works Department, Circular No. 6 Railway, dated the 12th March 1895.

Government of India, Department of Commerce and Industry, Notification No. 801, dated the 24th March 1905.

Railway Board's Circular No. R. T. 173, dated the 30th August 1905.

Railway Board's letter No. R. T.—$\frac{262}{1}$—dated the 8th September 1905.

RESOLUTION.—With their Circular No. R. T. 173, dated 30th August 19 5, the Railway Board promulgated revised rules to regulate the packing and carriage by railway

in India of Liquefied Anhydrous Ammonia or Compressed Ammonia Gas as well as of certain other compressed gases, and in their letter No. R. T. $\frac{262}{2}$, dated the 8th September 1905, they drew attention to the necessity for exercising greater care in accepting cylinders of compressed Carbonic Acid Gas for carriage by rail. They are now advised that consignors should be required, when tendering consignments, to hand in to the railway a certificate as to the packing and testing of the cylinders containing the compressed gases mentioned in the enclosure to the Railway Board's circular No. R. T. 173, dated 30th August 1905.

2. In exercise of the powers conferred by the notification of the Government of India in the Department of Commerce and Industry, No. 801, dated the 24th March 1905, read in the preamble above, the Railway Board sanction, under section 47, sub-section (4) of the Indian Railways Act, 1890 (IX of 1890), as in force in British India, or as locally applied, the adoption by the administrations of the railways concerned, whether in British India, in foreign territory or in Native States, to which the General Rules for working open lines of railway, promulgated with the Government of India, Public Works Department, circular No. 6 Railway, dated the 12th March 1895, apply, of the accompanying amendments in rule 14, Chapter III, Part II of the General Rules referred to, as amended by the Railway Board's circular No. R. T. 173, dated the 30th August 1905.

ORDER—Ordered that this circular with its enclosure be published under a notification in Part I of the *Gazette of India* as required by section 47, sub-section (3) of the Indian Railways Act, 1890 (IX of 1890), and that a copy thereof be kept open for inspection at railway stations as directed by sub-section (6) of the same section; also that a copy of this circular and of its enclosure be communicated to the Governments, Administrations and Officers noted in margin, for information.

The Governments of Madras, Bombay and Burma, Public Works Department, Railway Branch.
The Governments of Bengal, the United Provinces, the Punjab, and Eastern Bengal and Assam, Public Works Department.
The Government of Bengal, Marine Department.
The Honourable the Chief Commissioner of the Central Provinces.
The Honourable the Resident at Hyderabad.
The Honourable the Resident in Mysore.
The Honourable the Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Honourable the Agent to the Governor General and Chief Commissioner of the North-West Frontier Province.
The Accountant General, Public Works Department.
The Consulting Engineers to the Government of India for Railways, Calcutta and Lucknow.
The Managers, North-Western, Oudh and Rohilkhand and Eastern Bengal (State) Railways.

Document accompanying.

The amendments referred to.

[Enclosue to the Railway Board's circular No. R. T. $\frac{262 A.}{6}$, dated the 12th March 1906]

In rule 14, Chapter III, Part II, as amended by the Railway Board's circular No. R. T. 173, dated the 30th August 1905, *add* the following as condition No. 7:—

7. No consignment of goods marked G in Rule 14 shall be accepted for carriage by rail unless the consignor has signed a certificate in the following form :—

FORM OF CERTIFICATE.

CERTIFIED that the cylinder or cylinders containing____________________ tendered by $\frac{me}{us}$ as per Forwarding Order No.__________________of this date to the________________railway for despatch to________________station $\frac{has}{have}$ been packed and tested in accordance, and that the cylinder or cylinders $\frac{complies}{comply}$ in every respect, with the rules promulgated under the Railway Board's circular No. R. T. 173, dated the 30th August 1905, to regulate the packing and carriage by railway in India of________________.

$\frac{I}{we}$ also certify that the consignment complies with the conditions that the cylinder or cylinders must be of wrought iron or mild steel of the best quality containing not more than 0·25 per cent. of carbon, thoroughly annealed after manufacture, of sufficient strength and efficiently tested.

Signature of $\frac{sender}{senders}$ ________________

The 30th March 1906.

No. 83.—The following is published for general information:—

Circular No. R. T. $\frac{110}{5}$.

RAILWAY BOARD.

Calcutta, the 28th March 1906.

General Rules of 1895 for working open lines of railway in British India administered by the Government.

Amendment in Appendix B—Rules to regulate the transport and importation of explosives.

READ—

Section 47 of the Indian Railways Act, 1890 (IX of 1890).

Government of India, Public Works Department, Notification No. 118, dated the 21st March 1895, and Government of India Circular No. 6 Ry., dated the 12th March 1895.

READ ALSO—

Government of India, Home Department, Notification No. 5528 (Public), dated the 11th October 1901.

Government of India, Public Works Department, Notification No. 34, dated the 29th January 1902 and Government of India Circular No. 2 Ry., dated the 16th January 1902.

Government of India, Department of Commerce and Industry, Notification No. 801, dated the 24th March 1905.

Government of India, Department of Commerce and Industry, Notification No. 244—20, dated the 12th January 1906.

RESOLUTION.—In the notification by the Government of India in the Department of Commerce and Industry, No. 244—20, dated the 12th January 1906, read above, it was directed that a sub-rule be added to rule 5 of the rules to regulate the transport and importation of explosives under the Indian Explosives Act, 1884 (IV of 1884), which were published in the notification of the Government of India in the Home Department No. 5528 (Public), dated the 11th October 1901, read above.

2. In exercise of the powers conferred by the notification of the Government of India in the Department of Commerce and Industry, No. 801, dated the 24th March 1905, the Railway Board sanction, under section 47, sub-section (4), of the Indian Railways Act, 1890 (IX of 1890), as in force in British India, or as locally applied, the adoption by the administrations of the railways concerned, whether in British India, in foreign territory, or in Native States, to which the General Rules for working open lines of railway, promulgated with the Government of India, Public Works Department, Circular No. 6 Railway, dated the 12th March 1895, as revised by the Government of India, Public Works Department, Circular No 2 Railway, dated the 16th January 1902, apply, of the accompanying amendment in Appendix B to the General Rules referred to.

3. The Railway Board also desire that the attention of all railway administrations may be drawn to the necessity for posting, at each bridge where the prohibition applies, and where the road traffic is under their control, a notice stating the substance of the rule.

ORDER.—Ordered that this circular, with its enclosure, be published under a notification in Part I of the *Gazette of India* as required by section 47, sub-section (3), of the Indian Railways Act, 1890 (IX of 1890), and that a copy thereof be kept open for inspection at railway stations as directed by sub-section (6) of the same section, also that a copy of this circular and of its enclosure be communicated to the Governments, Administrations and Officers noted in the margin, for information.

The Governments of Madras, Bombay and Burma, Public Works Department Railway Branch.

The Governments of Bengal, the United Provinces, and Eastern Bengal and Assam, Public Works Department.

The Government of Bengal, Marine Department.

The Honourable the Resident at Hyderabad.

The Honourable the Agent to the Governor General for Rajputana.

The Consulting Engineers to the Government of India for Railways, Calcutta and Lucknow.

The Managers of the North-Western, Oudh and Rohilkhand, and Eastern Bengal (State) Railways.

[Enclosure to the Railway Board's Circular No. R. T. $\frac{110}{5}$, dated the 28th March 1906.]

Amendment in Appendix B to Part II of the General Rules for open lines of railway in British India, which were promulgated with the Government of India, Public Works Department, Circular No. 6 Railway, dated the 12th March 1895, as revised by the Government of India, Public Works Department, Circular No. 2 Railway, dated the 16th January 1902.

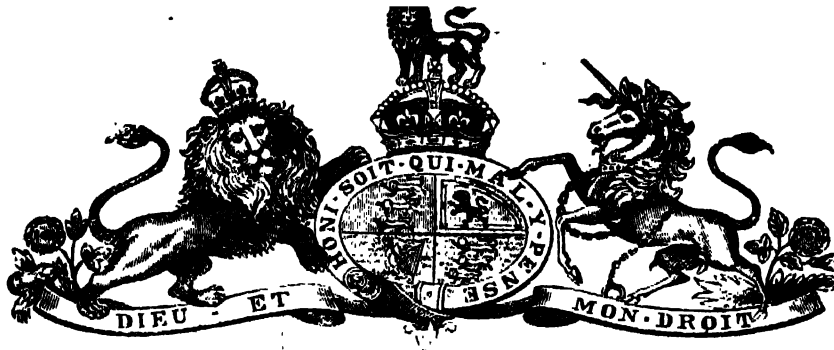
For rule 5 insert the following:—

5. * * * * * * *

"III.—No explosive belonging to class 1 (gunpowder class), class 2 (nitrate mixture class), class 3 (nitro-compound class), class 4 (chlorate mixture class), or class 5 (fulminate class), shall be carried otherwise than by rail, across any railway bridge over which reasonable facilities for the conveyance thereof by rail are afforded by the railway administration."

"Provided that this prohibition shall not apply in respect of quantities of explosives of class 1 (gunpowder class) or class 3 (nitro-compound class) not exceeding 5 lbs. in weight."

C. A. R. BROWNE, *Lieut.-Col., R.E.*,
Secretary, Railway Board.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 31, 1906.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 21st March 1906.

From the 7th April next till further notice, Parts I, IV, V, and VI of the *Gazette of India* and the Weather and Crop Report will be published at Simla. After the 31st March all Notifications and other matter intended for publication in those Parts should be addressed to the Officiating Publisher at Simla.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's Gazette, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's Gazette. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next Gazette."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Publisher, Gazette of India.

COMPTROLLER GENERAL'S OFFICE.

No. 3069.—Preliminary Account of Receipts and Disbursements of the Government of India for the first ten months of 1905-1906 as compared with the corresponding period of 1904-1905.

ENGLAND. Whole Year. Accounts 1904-1905.	ENGLAND. Whole Year. Budget, 1905-1906.	ENGLAND. April to January. 1904-1905.	ENGLAND. April to January. 1905-1906.	ENGLAND. April to January. Increase.	ENGLAND. April to January. Decrease.	RECEIPTS.	INDIA. Whole Year. Accounts, 1904-1905.	INDIA. Whole Year. Budget, 1905-1906.	INDIA. April to January. 1904-1905.	INDIA. April to January. 1905-1906.	INDIA. April to January. Increase.	INDIA. April to January. Decrease.
£	£	£	£	£	£		R	R	R	R	R	R
						Revenue.						
						PRINCIPAL HEADS OF REVENUE.						
...	...	...	...	...	...	Land Revenue (including that due to Irrigation)	29,77,03,000	30,57,69,000	18,85,56,000	18,23,69,000	...	61,87,000
...	...	...	...	...	...	Opium	9,03,[illegible]2,000	8,21,65,000	7,57,70,000	6,9[illegible],26,000	...	63,41,000
...	...	...	...	...	...	Salt	8,01,22,000	6,32,00,000	6,6[illegible],37,000	5,4[illegible],35,000	...	1,27,02,000
...	...	...	...	...	...	Stamps	5,[illegible]0,75,000	5,71,09,000	4,[illegible]0,34,000	4,79,04,000	8,20,000	...
...	...	...	...	...	...	Excise	8,03,01,000	8,16,47,000	6,[illegible],52,000	6,77,0[illegible],000	36,50,000	...
...	...	...	...	...	...	Customs	6,54,27,000	6,54,60,000	5,2[illegible],22,000	5,12,12,000	..	10,10,000
...	...	...	1,300	1,300	...	Other Heads	10,00,32,000	9,[illegible]3,76,000	7,5[illegible],[illegible]3,000	7,[illegible]0,50,000	6,[illegible]7,000	...
...	...	...	1,300	1,300	-	TOTAL PRINCIPAL HEADS	77,0[illegible],88,000	75,54,[illegible]6,000	57,01,04,000	54,89,04,000	...	2,12,00,000
160,500	88,000	126,100	198,500	72,400	...	Interest	1,03,37,000	1,07,61,000	70,14,000	69,43,000	...	71,000
4,200	4,200	4,200	5,400	1,200	...	Post Office, Telegraph, and Mint	4,01,42,000	3,92,8[illegible],000	3,09,06,000	3,25,18,000	16,12,000	...
5,700	1,700	900	800	..	100	Receipts by Civil Departments	2,3[illegible],24,000	2,46,07,000	1,72,49,000	1,70,98,000	...	1,51,000
75,600	118,300	60,800	107,300	46,500	...	Miscellaneous	9[illegible],17,000	83,33,000	54,71,000	55,46,000	75,000	...
9,800	12,200	9,700	18,100	8,400	...	Railways	36,01,31,000	35,76,64,000	29,89,93,000	30,14,81,000	24,53,000	...
...	...	...	...	...	...	Irrigation (excluding Land Revenue due to Irrigation)	3,26,67,000	3,20,[illegible],000	2,48,01,000	2,14,[illegible],000	...	33,10,000
26,200	17,000	24,300	17,700	...	6,500	Other Public Works	76,85,000	72,97,000	59,33,000	59,41,000	8,000	...
354,100	328,000	232,000	230,500	...	2,100	Receipts by Military Department	91,02,000	89,8[illegible],000	71,0[illegible],000	88,[illegible]5,000	17,84,000	...
636,100	570,300	458,600	5[illegible]9,600	121,000	...	TOTAL REVENUE	1,26,25,53,000	1,24,29,40,000	95,75,77,000	94,88,07,[illegible]	.	1,87,70,000
						Railway and Irrigation Capital not charged to Revenue.						
383,400	...	647,200	...	...	647,200	Capital of Railway Companies (net Receipts)	1,03,68,000	...	...	...	...	...
						Debt, Deposits, and Advances.						
1,497,800	4,677,400	1,497,800	14,230,400	12,732,600	...	Permanent Debt (net incurred)	2,87,35,000	3,78,50,000	2,87,37,000	3,79,25,000	91,88,000	...
...	...	...	...	...	...	Temporary do. (do.)	...	...	..	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	1,31,94,000	1,26,98,000	26,91,000	98,77,000	71,86,000	...
...	10,700	...	...	...	...	Deposits and Advances (net)	1,62,37,000	...	...	...	...	...
...	...	...	...	...	...	Loans and Advances by Imperial Government	48,52,000	39,16,000	42,46,000	60,74,000	18,28,000	...
...	...	...	...	...	...	Do. do. by Provincial Governments	78,00,000	76,69,000	61,48,[illegible]	47,8[illegible],000	...	13,67,000
...	...	...	...	...	...	Capital Account of Local Boards (net Receipts)	22,000	...	22,000	6,19,000	5,97,000	...
...	352,400	...	...	...	..	Remittances (net)	35,27,000	...	...	8,27,14,000	8,27,14,000	...
23,725,200	16,500,000	18,650,300	18,987,200	336,900	...	Secretary of State's Bills drawn	...	...	...	...	...	...
25,223,[illegible]00	21,540,500	20,148,100	33,217,600	13,069,500	..	TOTAL	7,49,67,000	6,21,33,000	4,18,44,000	14,19,[illegible]	10,0[illegible],46,000	...
26,242,500	22,110,800	2[illegible],[illegible]53,900	33,797,200	12,543,300	..	TOTAL RECEIPTS	1,34,79,88,000	1,30,50,73,000	[illegible]00,91,21,000	1,09,07,97,000	8,13,76,000	...
7,294,800	10,338,300	7,294,800	10,262,600	2,967,800	..	Opening Balance	17,80,43,000	15,5[illegible]	17,80,43,000	16,12,47,000	..	1,67,90,000
33,537,300	32,449,100	28,548,700	44,059,800	15,511,100	...	GRAND TOTAL	1,52,60,31,000	1,40,00,73,000	1,18,74,64,000	1,25,20,44,000	6,45,80,000	...

ENGLAND.						DISBURSEMENTS.	INDIA.					
WHOLE YEAR.		APRIL TO JANUARY.					WHOLE YEAR.		APRIL TO JANUARY.			
Accounts, 1904-1905.	Budget, 1905-1906.	1904-1905.	1905-1906.	Increase.	Decrease.		Accounts, 1904-1905.	Budget, 1905-1906.	1904-1905.	1905-1906.	Increase.	Decrease.
£	£	£	£	£	£	**Expenditure.**	R	R	R	R	R	R
48,700	44,200	38,600	42,100	3,500	...	Direct Demands on the Revenues	12,78,07,000	13,06,83,000	10,16,87,000	10,19,98,000	3,11,000	...
4,423,900	2,927,900	3,045,200	2,982,200	...	63,000	Interest (including in India that on Capital Expenditure on Railways and Irrigation Works)	4,95,34,000	5,09,37,000	3,59,25,000	3,72,60,000	3,35,000	...
360,200	469,700	284,300	377,500	93,200	...	Post Office, Telegraph, and Mint	3,20,90,000	3,31,72,000	2,58,00,000	2,72,20,000	14,20,000	...
616,500	618,900	463,400	418,700	...	44,700	Salaries and Expenses of Civil Departments	17,67,49,000	19,14,21,000	13,8[illegible],73,000	14,89,28,000	1,07,55,000	...
2,417,600	2,376,300	2,17[illegible],400	2,120,800	...	57,600	Miscellaneous Civil Charges	2,77,08,000	2,84,89,000	2,38,73,000	2,47,35,000	8,[illegible]2,000	...
18,700	400	18,500	8,700	...	9,800	Famine Relief and Insurance	1,47,20,000	1,49,94,000	32,82,000	43,52,000	10,70,000	...
5,290,500	6,800,100	6,575,200	6,667,800	92,600	...	Railway Revenue Account (excluding in India Interest on Capital Expenditure)	17,34,38,000	17,37,25,000	13,95,43,000	14,23,67,000	28,24,000	...
2,000	2,100	2,000	1,200	...	800	Irrigation Revenue Account (excluding in India Interest on Capital Expenditure)	2,65,37,000	2,76,45,000	1,99,51,000	1,98,18,000	...	1,33,000
123,500	109,100	110,300	104,800	...	5,500	Other Public Works	8,40,39,000	9,88,57,000	5,30,13,000	5,9[illegible],49,000	59,36,000	...
6,060,800	6,309,400	4,438,700	3,927,300	...	511,400	Army Services	21,15,08,000	20,95,94,000	16,89,39,000	16,9[illegible],5[illegible],000	9,17,000	...
92,400	175,000	76,000	65,000	...	10,400	Special Defence Works	5,39,000	11,73,000	3,5[illegible],000	8,20,000	4,[illegible]	...
19,463,800	19,833,100	17,230,600	16,716,700	...	513,900	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	92,39,33,000	96,03,96,000	71,21 1[illegible]	73,5[illegible],09,000	2,[illegible]	...
...	...	...	...	...	...	*Add*—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year	91,31,000	...	...	...	...	...
...	...	...	...	...	...	*Deduct*—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	−66,89,000	−2,05,55,000	...	..	...	...
19,463,800	19,833,100	17,230,600	16,716,7[illegible]	...	513,900	TOTAL EXPENDITURE CHARGED AGAINST REVENUE	92,8[illegible],97,000	94,04,41,000	71,21,18,000	73,[illegible]9,[illegible]	2,17,91,000	
						Railway and Irrigation Capital not charged to Revenue.						
1,502,300	2,372,500	1,021,900	1,668,300	646,400	...	Capital Outlay on Railways and Irrigation Works	7,13,38,000	4,31,82,000	3,70,04,000	4,70,03,000	99,9[illegible],000	...
...	3,427,400	...	1[illegible],981,000	12,981,000	...	Capital Charge involved in Redemption of Liabilities	...	...	...	..	...	...
...	742,600	...	1,072,100	1,072,100	..	Capital of Railway Companies (net payments)	..	65,34,000	57,32,000	29,35,000	...	27,97,000
1,502,300	6,542,500	1,021,900	15,721,400	14,699,500	...	TOTAL	7,13,38,000	5,47,16,000	4,27,36,000	4,99,3[illegible]	7[illegible]	...
						Debt, Deposits, and Advances.						
...	...	...	...	...	...	Permanent Debt (net discharged)	...	...	...	...	...	...
1,500,000	500,000	1,000,000	500,000	...	500,000	Temporary do. (do.)	50,00,000	...	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	...	...	...	...	...	...
102,900	...	102,800	488,900	386,100	.	Deposits and Advances (net)	...	1,53,64,000	34,[illegible]0,000	17,39,000	...	17,51,000
...	...	...	...	...	...	Loans and Advances by Imperial Government	31,03,000	38,04,000	29,[illegible]	23,05,000	...	6,74,000
...	...	...	...	..	...	Do. do. by Provincial Governments	61,70,000	1,09,27,000	42,19,000	85,09,000	42,90,000	...
...	..	...	...	...	...	Capital Account of Local Boards (net payments)	...	...	...	...	...	...
705,700	...	591,900	4,434,500	3,842,600	...	Remittances (net)	...	3,21,000	1,70,12,000	...	...	1,70,12,000
...	...	...	...	...	...	Secretary of State's Bills paid	35,17,42,000	25,20,54,000	28,02,38,000	30,70,01,000	2,67,63,000	...
...	..	...	...	...	...	Do. do. do. exchange	−10,[illegible]0,000	−5[illegible],000	−[illegible]	−1,[illegible],000	...	10,[illegible]0,000
2,308,600	500,000	[illegible]69[illegible],700	5,[illegible]3[illegible]0	3,725,700	...	TOTAL	30,30,49,000	[illegible]8,[illegible]5,10,000	30,7[illegible]	[illegible]	1,05,5[illegible]	...
23,474,700	26,875,000	19,9[illegible]7,200	37,061,500	17,914,300		TOTAL DISBURSEMENTS	1,30,47,04,000	1,27,[illegible]	1,00,[illegible]	1,10,46[illegible]	[illegible]	...
10,202,000	5,573,300	8,00[illegible],500	6,[illegible]8,300	.	2,405,200	Closing Balance	10,[illegible]	18,24,[illegible]	12,54,[illegible]	[illegible]	[illegible]	...
33,537,300	32,449,100	28,[illegible]8,700	4[illegible]	15,[illegible]11,100	...	GRAND TOTAL	1,54,00,[illegible]	1,[illegible]	1,18,[illegible]	1,23,20,44,[illegible]	[illegible]	...

The 30th March 1906.

J. C. E. BRANSON,
Offg. Comptroller General.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

INVENTIONS and DESIGNS.

Calcutta, the 29th March 1906.

NOTIFICATIONS.

No. 1362 P.—APPLICATIONS in respect of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act during the week ending 24th March 1906:—

No. 153 of 1906.—Horace Bransby Bryant, District Forest Officer, Madura, South India. *A camp oven.*

No. 154 of 1906.—Victor Watson Riley and Herbert William Rowing, engineers, of 7 St. George Street E., in the county of London, England. *Improvements in and connected with electric arc lamps.*

No. 155 of 1906.—Louis Nissim, mechanician, of Mayfield, Rochford Avenue, Westcliff-on-Sea, in the county of Essex, England. *Improvements in or relating to lamps, stoves and like apparatus for burning liquid fuel.*

No. 156 of 1906.—Gulam Hyder, gunmaker, electrician and mechanic, Managing-Proprietor of the Indian Invention Co., having his place of business at 387 Bhendi Bazar, Bombay. *Self-acting orifice cleaning needle for petroleum vapour lamp or stove.*

No. 157 of 1906.—Robert Cochran Dickson, engineer, of Colombo, Ceylon. *Improvements in apparatus suitable for polishing tea and for other purposes.*

No. 158 of 1906.—The Globe Rotary Engine Co., Iowa corporation, Marion, county of Lime, state of Iowa, United States of America. *Improvements in rotary engines.*

No. 159 of 1906.—Dr. Hans Kuzel, gentleman, of Villa Sirius, Baden near Vienna, empire of Austria. *Improvements relating to the manufacture of light emitting bodies for electric incandescent lamps.*

No. 160 of 1906.—Dr. Hans Kuzel, gentleman, of Villa Sirius, Baden near Vienna, empire of Austria. *Improvements in the process of making a metallic connection between the light emitting bodies and the supply conductors of electric glow lamps.*

No. 161 of 1906.—Dr. Hans Kuzel, gentleman, of Villa Sirius, Baden near Vienna, empire of Austria. *Improvements in the process of manufacturing light emitting bodies for electric glow lamps and of connecting them with the supply conductors.*

No. 162 of 1906.—Dr. Hans Kuzel, gentleman, of Villa Sirius, Baden near Vienna, empire of Austria. *Improvements in the process of electrically connecting the filaments of electric glow lamps with their supply wires.*

No. 163 of 1906.—Thomas Leopold Willson, electrical engineer, of 188 Metcalf street, in the city of Ottawa, county of Carleton, province of Ontario, Dominion of Canada. *An improved striking means for bell buoys.*

No. 164 of 1906.—Charles Matthews Manly, mechanical engineer, a citizen of the United States, and residing at 449 Twelfth street, Brooklyn, New York, United States of America. *Variable speed gear.*

No. 165 of 1906.—Edward Deslandes Bowman, planter, of Baddegama, Ceylon. *Procuring latex from India rubber or other trees.*

No. 166 of 1906.—Samuel Telford Dutton, signal engineer, East Indian Railway, Calcutta. *An improved method of controlling the operation of points and signals on railways.*

No. 167 of 1906.—Thomas Gibson Rice, general manager, Bengal Silk Company, of Surda, Rajshahi, Lower Bengal, British India *An improved apparatus for fumigating or destroying vermin and the like.*

No. 168 of 1906.—Shapoorji Burjorji Fraser, merchant and agent, Fraser Ice Factory, Ballard Pier, Fort, Bombay. *Improvements in the smoke burning apparatus of steam boiler furnaces.*

No. 169 of 1906.—Arthur Burdon Campbell Rogers, civil engineer, of Agra, United Provinces of Agra and Oudh. *An improved covering of pure mica powder and method of applying pure mica powder as a covering for heat or cold.*

No. 170 of 1906.—Joseph Gouldie, gentleman, of The Gill, Brayton, in the county of Cumberland, England. *Improvements in brakes for railway trucks and other vehicles.*

No. 171 of 1906.—William Baker Hartridge, engineer, of Granille House, Arundel street, London, England. *Improvements in or relating to elastic cushion or the like tyres for the wheels or rims of road vehicles.*

No. 172 of 1906.—William Henry Nosworthy, engineer, of 1 Herbert Terrace, Ramsgate, in the county of Kent, England, and Samuel James Prescott, pawnbroker and jeweller, of 45 Church street, Camberwell, London. *Improvements in bottles and the like vessels and stoppers therefor.*

No. 1363 P.—THE undermentioned design has been registered, under the provisions of the Inventions and Designs Act, 1888, in the office of the Secretary appointed under that Act and copies have been sent to the Governments of Madras, Bombay and Burma. This and other designs are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 4 D of 1906.—Hira Lal Ghosh and Bhurdhon, jeweller, 95/1/A Punchanontola road, Howrah. *A locket medal, etc., with picture of priest and words on opposite sides.*

No. 1364 P.—SPECIFICATIONS of the undermentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma, and the Director of the Department of Land Records and Agriculture, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 3 P.M., at the Secretary's office, 2 Bankshall street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying:—

No. 384 of 1905.—Joseph Perrin, manufacturer, of Paris, France. *Improvements in and relating to drawing apparatus for textile fibres.* (Specification filed 21 March 1906.)

No. 387 of 1905.—Govind Karsan Ramji, potter, of Kalian, Thana District, in the Bombay Presidency. *An improved method of working kilns for burning bricks.* (Specification filed 17 February 1906.)

No. 470 of 1905.—Arthur John Hubbard, Doctor of Medicine, of 5 Ravensbourne Gardens, West Ealing, in the county of Middlesex, England, George Hubbard, architect, of 85 Gresham street, in the county of London, England, and Alfred William Stephens Cross, architect, of 46 New Bond street, in the county of London, England. *Improvements in reservoirs for collecting dew.* (Specification filed 21 March 1906.)

No. 530 of 1905.—Adrien Gacon, chemist, of Montval par Marly le Roi (Seine & Oise) in the republic of France. *Improvements in and relating to the manufacture of artificial emery.* (Specification filed 21 March 1906.)

No. 582 of 1905.—George Dubern, engineer, residing at No. 7 Convent road, in the town of Calcutta. *An improved duplex lighting microscope.* (Specification filed 15 March 1906.)

No. 585 of 1905.—Marine Construction Company, of San Francisco, California, United States of America. *Improvements in apparatus for cleaning surfaces, such as those of structural metal by the abrasive action of sand or like material.* (Specification filed 21 March 1906.)

No. 65 of 1906.—Eugenio Boggiano, barrister, of 50 Via Monte della Farina, Rome, in the kingdom of Italy. *Improvements in automatic vote recording machines.* (Specification filed 19 March 1906.)

No. 1365 P.—THE fees prescribed in the fourth schedule to the Inventions and Designs Act of 1888 have been paid for the continuance of exclusive privilege in respect of the undermentioned inventions for the periods shown against each :—

No. 283 of 1892.—Carl Olof Lundholm and Joseph Sayers. *Improvements in the manufacture of explosives.* (From 21 April 1906 to 21 April 1907.)

No. 311 of 1892.—William Richard Sumption Jones. *Improvements in central buffers for railway and other vehicles.* (From 20 April 1906 to 20 April 1907.)

No. 71 of 1894.—Peter Black. *Improvements in apparatus for moving and locking railway points and safety bars.* (From 7 May 1906 to 7 May 1907.)

No. 24 of 1895.—Francis Harley Davis. *Improvements in core boring apparatus and in the mode of gripping and raising cores therewith.* (From 3 April 1906 to 3 April 1907.)

No. 87 of 1895.—James Leyster Courtice and John Wood. *Improvements in piano-fortes.* (From 2 April 1906 to 2 April 1907.)

No. 125 of 1895.—The Deutsche Metallpatronenfabrik. *Apparatus or machinery for closing and securing metal tubes.* (From 22 August 1906 to 22 August 1907.)

No. 126 of 1895.—The Deutsche Metallpatronenfabrik. *Method of and apparatus for filling tubes with viscid or semi-fluid material.* (From 22 August 1905 to 22 August 1907.)

No. 361 of 1895.—Samuel Cleland Davidson. *Improvements in tea leaf rolling machines.* (From 30 April 1906 to 30 April 1907.)

No. 419 of 1897.—Aerators, Limited. *Improved closing device for capsules designed to contain gas or other fluid under high pressure.* (From 4 April 1906 to 4 April 1907.)

No. 395 of 1898.—Sidney Prescott Wood. *Improvements in means for locking railway points and signals.* (From 24 April 1906 to 24 April 1907.)

No. 454 of 1898.—William Griffiths and William John Griffiths. *Improvements in or relating to facing point lock and signalling apparatus for railways.* (From 24 April 1906 to 24 April 1907.)

No. 476 of 1898.—Samuel Cleland Davidson. *Improvements in centrifugal fans and pumps.* (From 11 April 1905 to 11 April 1907.)

No. 56 of 1899.—Reginald Belfield. *Improvements in controllers for electric motors.* (From 14 April 1906 to 14 April 1907.)

No. 409 of 1899.—William Albert McAdams. *Improvements in aluminium alloys and the method of casting them.* (From 16 June 1906 to 16 June 1907.)

No. 334 of 1900.—The British Westinghouse Electric and Manufacturing Company, Limited. *Improvements in controllers for electric motors.* (From 23 April 1906 to 23 April 1907.)

No. 454 of 1900.—John Hodgart. *Opening, cleaning and preparing cotton before pressing it into bales for export entitled Hodgart's Patent Cotton Preparing Machine.* (From 18 March 1906 to 18 March 1907.)

No. 128 of 1901.—Bernard Coventry. *Improvements in the manufacture of indigo.* (From 14 April 1906 to 14 April 1907.)

No. 453 of 1901.—Isaac Shone and Edwin Ault. *Improvements in the mode of and means for ventilating and flushing house drains and other drains and sewers.* (From 17 June 1906 to 17 June 1907.)

No. 66 of 1902.—Henry Braithwaite Ashton. *Improvements relating to spinning frames.* (From 8 April 1906 to 8 April 1907.)

No. 1366 P.—WHEREAS the inventors of the undermentioned inventions have respectively failed to pay, within the time limited in that behalf by the fourth schedule to the Inventions and Designs Act of 1888, the fees hereinafter respectively mentioned, it is hereby notified that under the provisions of section 8, sub-section (2), of the said Act the exclusive

privilege of making, selling, and using the said inventions in British India, and of authorising others so to do, has ceased:—

No. 1 of 1901.—William Spencer. *Improvements in kilns for burning or calcining lime-stone or like substances.* (Specification filed 19 December 1901.)

No. 202 of 1901.—Casimir Wurster. *An improved pulping and kneading machine* (Specification filed 19 December 1901.)

No. 221 of 1901.—Franklin George Benson. *Improvements in sprayers for perfume, antiseptics and the like.* (Specification filed 19 December 1901.)

No. 244 of 1901.—John Storer. *Improvements in or connected with cans or receptacles for kerosene and some other oils and liquids.* (Specification filed 19 December 1901.)

No. 332 of 1901.—Herbert Samuel Reading, Percy Archibald Reading and Owen Elcome Reading. *Improvements in pianofortes.* (Specification filed 21 December 1901.)

No. 340 of 1901.—Michel Lion Lion and Thomas Cowburn. *Improvements in the manufacture of boots and shoes and fastenings and apparatus therefor.* (Specification filed 21 December 1901.)

No. 426 of 1901.—Johannes Christiaan Wegerif. *Improvements in roller mills for crushing and grinding.* (Specification filed 21 December 1901.)

Fee in respect of the continuance of an exclusive privilege—

4 (*a*) After the filing of the specification and before the expiration of the fourth year from the date of the filing thereof—

The sum of R50 for each of the above inventions.

No. 362 of 1899.—Thomas Macalpine. *Process and means for refining mineral and petroleum oils.* (Specification filed 21 December 1899.)

Fee in respect of the continuance of an exclusive privilege—

4 (*c*) After the expiration of the fifth year and before the expiration of the sixth year from the date of the filing of the specification—

The sum of R50 for the above invention.

NOTICES.

All communications relating to applications for leave to file specifications and fo registration of designs under the Inventions and Designs Act, 1888 (V of 1888), or in continuation of such applications, should be addressed to the Patents Secretary, 2, Bankshall Street, Calcutta.

The Office of the Secretary under the Inventions and Designs Act, 1888, will in future be open for the transaction of business from 11 A.M. to 3 P.M. on all days, except Sundays and gazetted holidays.

The Government of India are advised that, as trade marks are not "designs" within the meaning of the Act, they cannot be registered under Part II.

The fees payable under the fourth and sixth schedules are now collected in cash and applicants are warned that they must be responsible for any delay in cashing cheques.

Cheques and money orders will only be accepted if made payable *at Calcutta* to the Secretary under the Inventions and Designs Act.

Copies of the weekly notifications, and of the quarterly lists, of applications and specifications filed in the Secretary's Office are now on sale to the public at one anna and eight annas a copy, respectively. A consolidated index for the year 1905, entitled "Inventions and Designs in 1905," is also on sale, price one rupee. It contains a chronological list, subject-matter and name indexes of exclusive privileges for inventions, which have been obtained or applied for in that year, together with lists of designs applications.

Attention is requested to the rules made by the Government on the 10th October 1895 in regard to the preparation of applications, specifications and drawings.

All applications made under the Inventions and Designs Act, V of 1888, will from this date (December 19th, 1896) lie in the visitors' room of the Patents Office for ten days from the date of the *Gazette of India* in which their filing may have been notified: or, if the 10th day is a holiday, till the evening of the office day next following.

At the time of delivering or sending an application for leave to file a specification, the applicant shall cause a duplicate copy of the application to be delivered or sent therewith to the Secretary.

The Inventions and Designs Act (V of 1888), with the notifications and rules issued under its provisions and the notices of the office of Inventions and Designs, to which is added an explanatory memorandum for the guidance of persons applying for protection of Inventions and Designs. Royal 8vo. volumes, paper cover, 13 annas or 1*s.* 1*d.* Postage extra. To be had of the Superintendent, Government Printing, 8, Hastings Street, Calcutta, or of the Superintendent, Patents Branch, Department of Commerce and Industry, 2, Bankshall Street, Calcutta.

H. G. GRAVES,
Secretary under the Inventions and Designs Act, V of 1888.

PURE SULPHATE OF QUININE AND SULPHATE OF CINCHONIDINE

Manufactured at the Bengal Government Cinchona Plantation.

From 1st April 1905 the price of these articles will be as follows:—

Quinine	1-pound tin,	R16,	or post-free,	R16-8
	½ ,,	R8	,,	R 8-6
	¼ ,,	R4	,,	R 4-6
Cinchonidine	1 ,,	R12	,,	R12-8
	½ ,,	R6	,,	R 6-6
	¼ ,,	R3	,,	R 3-6

Analysis shows these articles to be of the purest manufacture; and they are guaranteed to be free from wilful admixture with the inferior alkaloids. They are for sale only to Government officers and only for cash, and may be had from the Superintendent, Botanic Garden, Sibpur, near Calcutta. Cinchonidine can also be purchased by dealers at the following rates:—

1 lb tin,	R16	or post-free	R16-8
½ lb ,,	R8	,,	R 8-6
¼ lb ,,	R4	,,	R 4-4

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 4th December 1901.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen.
5. Press workers.
6. Photo-Mechanical workers.
7. Mechanical apprentices.
8. Metal and wood carvers.

E. ATKINSON, Major, R.E.,
Principal, Thomason College.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 27th March 1906.

LIABILITIES.

	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				1,40,00,000	0	0
Public Deposits at Head Office	75,66,191	11	3	1,79,70,645	3	11
Public Deposits at Branches	1,04,04,453	8	8			
Other Deposits at Head Office and Branches				12,46,30,842	5	0
Bank Post Bills, etc.				12,49,540	6	7
Sundries				20,30,918	10	6
RUPEES				17,98,81,946	10	0

ASSETS.

	R	a.	p.	R	a.	p.
Government Securities				1,56,67,698	0	0
Other authorized Investments				54,88,697	8	0
Loans on Government and other authorized Securities				4,47,88,340	0	2
Accounts of Credit on Government and other authorized Securities				3,37,41,999	2	10
Bills discounted and purchased				2,81,58,255	6	7
Balances with other Banks				10,93,431	2	4
Bullion				...		
Dead Stock				18,83,233	11	8
Stamps				13,558	13	10
Sundries				7,15,135	3	10
				13,15,50,349	1	3
Cash and Currency Notes at Head Office	*2,87,99,123	5	6	4,83,31,597	8	9
Cash and Currency Notes at Branches	†1,95,32,474	3	3			
RUPEES				17,98,81,946	10	0

* Includes Sovs. and ½ Sovs., value	R1,40,850	0	0
† Do. do. do.	4,33,987	8	0
	R5,74,837	8	0

By order of the Directors,

BANK OF BENGAL;
Calcutta, the 29th March 1906.

J. COUTTS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary and Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 33·13.

BANK OF BENGAL.

NOTICE.

Calcutta, the 27th March 1906.

The Directors have made the following changes in the Bank's European Establishment :—

Mr. C. M. Bastin has been appointed Superintendent of the Public Debt Office, *vice* Mr. J. Graves appointed Assistant Superintendent.

By order of the Directors,

W. D. CRUICKSHANK,
Secretary and Treasurer.

GOVERNMENT CINCHONA FEBRIFUGE.

Cinchona Febrifuge can be purchased by all Government officers, wholesale buyer taking *five pounds* and upwards at a time, and the General Public, from the Superintendent, Botanic Garden, Calcutta, at the following rates :—

	Government officers.	General public.	Postage extra.
	R	R	Annas.
1-pound tin	7-8	9	8
½ ,,	3-12	4-8	6
¼ ,,	1-14	2-4	4

H B

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 24th March 1906.

Abstract of the accounts of the Department of Issue of Paper Currency on the 22nd March 1906.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.											REMARKS.
				COIN AND BULLION.								SECURITIES (PURCHASE PRICE).		TOTAL.	
				In India.				In England.		In Transit between India and England.					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.†	Other Silver Bullion (Ingot Reserve).	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	R	R	R	R	R	R	R	R	R	R	R	R	R (b)	R	(a) Nominal value—R 10,20,81,500 (b) " " — R 2,13,54,697
Calcutta	1,21 53 625	17 72 65,455	18,94,19,080	2 71 90,907	*2,60,02 387	99 08,025	...	10,56,75,006	...	...	1,20,42,000	(a) 9,99,99,976	1,00,00,000	30,08,18,271	
Allahabad	...	2,00,18,720	2,00,18,720	61,03 395	39 67,710	...	...	...	...	...	...	...	...	1,00 71,105	
Lahore	...	3,20,11,370	3,20,11 370	82,71,543	52,57,200	...	...	...	...	...	...	...	...	1,35,28,748	
Bombay	1,78,23,150	9,68,59,625	11,46 88,775	4,17,53,950	1,96,19,319	55,57,757	...	...	...	...	82 93,500	...	...	7,52,24,525	
Karachi	...	1,23 06,145	1,23,06,145	36,09,540	3,73,920	...	...	...	...	...	...	...	...	39,83,460	
Madras	36 92,560	4,60,10,890	4,97,03,450	60,08,200	29,93,805	...	...	...	...	...	...	...	...	90,02,065	
Calicut	...	11,96,750	11,96,750	5,85,675	1,90,080	...	...	...	...	...	...	...	...	7,75,755	
Rangoon	...	2,11 73 775	2 11 73 775	2,37,18,160	20,02,905	...	...	...	...	...	...	...	...	2,57,21,065	
	3,36 75 335	40,68,42 730	44,05,18,065	11 72,41,375	6,04,07,356	1,54,65,782	...	10,56,75,006	...	...	2,03,35,500	9,99,99,976	1,00,00,000	43,91,24,995	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			20,93,070	*Deduct*—Amount due on Bills drawn by one circle on another										7,00,000	
TOTAL CIRCULATION R			43,84,24,995	TOTAL RESERVE R										43,84,24,995	

* There was no transfer of Gold between the Paper Currency Reserve and the Gold Reserve Fund during the week ending 22nd March 1906.

A. F. COX,
Head Commissioner of Paper Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16TH TO 22ND MARCH 1906.

(In Lakhs of Standard Tolas.)

Name of the Mints.	Coinage of British India Government Coins.												Coinage of British Dollars.		
	Receipts.				Coinage.			Balance of Bullion and Coin.							
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New Rupees and small coins delivered to Treasuries and Currency Department.	New Rupees made over to Native States.	Total.	New coins ready for delivery.	Government Bullion.	Currency Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar coinage.	Dollars coined and paid over.	Closing balance of Bullion.
Calcutta	56	...	...	56	43	...	43	...	13	82*	...	95	...	...	...
Bombay	80	8	...	88	59	...	59	11	61	75	9	156	...	...	...

* Exclusive of 85 of purchased silver brought on the Mint premises but not yet received and inclusive of 20 of perfect rupees ready for delivery.

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 28th March 1906.

CALCUTTA MINT.

NOTIFICATION.

List of coins acquired under the Indian Treasure Trove Act and available for sale to numismatists (Home Department Resolution No. 3546, dated 21st November 1903).

Register No.	Description.	Metal.	Value of each coin.	No. of coins available for sale.	REMARKS.
			R a. p.		
	FOUND IN MURSHIDABAD DISTRICT.				
359	Rupees of Husen Shah of Bengal, struck at Husenabad	Silver	2 0 0	2	
	FOUND IN BETUL DISTRICT.				
391	Rupees struck in the name of the Moghal Emperors by the Marathas at the end of the 18th Century . . .	Do.	1 0 0	563	
	RECEIVED FROM TREASURY OFFICER, HOWRAH.				
392	Silver coins of the time of the Emperor Shah Alam . .	Do.	1 4 0	11	
	FOUND IN MURSHIDABAD DISTRICT.				
393	Silver coins of Alamgir II, struck at Murshidabad in A. H. 1168—A. D. 1755 .	Do.	1 8 0	15	
394	Silver coins of Alamgir II, struck at Murshidabad, 1st year of reign A. D. 1754 (No Hijri year on coin) .	Do.	1 4 0	36	
395	Silver coins of Ahmad Shah, struck at Murshidabad, 3rd year of reign A. D. 1750 .	Do.	1 4 0	6	
396	Silver coins of Ahmad Shah, struck at Murshidabad, 6th year of reign A. D. 1753 .	Do.	1 4 0	21	
397	Silver coins of Mohamad Shah, struck at Surat Mint. (No year)	Do.	1 4 0	1	

G. M. PORTER, Colonel, R.E.,
Master of the Mint.

HIS MAJESTY'S MINT;
Calcutta, the 21st March 1906.

BOARD OF EXAMINERS.

NOTICES.

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For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners will in future publish periodically a collection of specimen papers set for the examination held by them.* Collections of papers for 1902-1903, 1903-1904 and 1904-1905 are ready for sale. Price R3 per copy and may be obtained on application to the Secretary, Board of Examiners, 26, Mangoe Lane.

*N.B.—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu.

D. C. PHILLOTT, Major,
Offg. Secretary, Board of Examiners.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATIONS.

Simla, the 22nd March 1906.

No. 10.—The services of the undermentioned 3rd class Assistant Surgeons of the Indian Subordinate Medical Department are placed at the disposal of the Government of Burma, for civil employment in that province, with effect from the dates noted against their names :—

Charles George Crow,—16th January 1906.

Lambert Kenneth Rodriguez,—18th January 1906.

No. 11.—The services of 3rd class Assistant Surgeon Charles Wiltshire Maine of the Indian Subordinate Medical Department are placed at the disposal of the Government of Bengal for civil employment in that province, with effect from the 1st March 1906.

No. 12.—The services of the undermentioned 3rd class Assistant Surgeons of the Indian Subordinate Medical Department are placed at the disposal of the Government of United Provinces of Agra and Oudh for civil employment in those provinces, with effect from the dates noted against their names :—

Herbert John Joseph Garrod,—23rd December 1905.

Herbert Charles Thompson,—17th February 1906.

The 26th March 1906.

No. 13.—Third Class Assistant Surgeon J. P. Discarcie, Indian Subordinate Medical Department, temporarily attached to the Medical Store Depôt, Rangoon, is granted an extension of two months' privilege leave, with effect from the 23rd January 1906.

E. ROBERTS, M.B., Major, I.M.S.,
for Director-General, Indian Medical Service.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 26th March 1906.

No. 107.—Under the authority of Government of India, Public Works Department Resolution No. 848 T. E., dated the 22nd July 1902, the following permanent promotion in the Traffic Branch Subordinate Establishment of the Telegraph Department is sanctioned with effect from the date specified :—

Name.	From	To	Date.
A. Perrett . . .	Telegraph Master, 1st grade . .	Traffic Sub-Assistant Superintendent.	20th February 1906.

No. 108.—Under Article 465 of the Civil Service Regulations Mr. C. Debenham, Traffic Sub-Assistant Superintendent, is permitted to retire from the service, with effect from the forenoon of 20th February 1906.

The 27th March 1906.

No. 109.—Mr. G. A. Hopkins, Assistant Superintendent, 4th grade, is granted privilege leave for one month and eighteen days under Article 260 of the Civil Service Regulations, in combination with furlough on medical certificate for four months and twelve days under Articles 233 and 308 (a), with effect from the forenoon of the 16th of March 1906.

S. H. C. HUTCHINSON,
Director General of Telegraphs.

The 28th March 1906.

No. 110.—Offices reported opened and closed during the week ending 24th March 1906:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Damnagar	Bombay	17th March	Opened.
Hindaun Road	Rajputana	23rd March	Ditto.
Homalin	Burma	19th March	Ditto.
Koradacheri	Madras	23rd March	Ditto.
Mahwa (Jaipur)	Rajputana	23rd March	Ditto.
Tijara	Ditto	20th March	Ditto.
	Railway Telegraph Offices.		
Hansara	Dibru-Sadiya Railway	16th March	Ditto.
Lamsakhang	Assam-Bengal Railway	17th March	Ditto.
Mailongdisa	Ditto	1st March	Ditto.
Oblapuram	Southern Mahratta Railway	1st July 1905	Ditto.
Somalapuram	Ditto	12th December 1905	Ditto.

H. T. PINHEY,
for Offg. Director, Traffic Branch.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 29th March 1906.

No. 150.—Major W. J. Bythell, R. E., Superintendent, 2nd grade, is granted special leave for one month from 2nd April to 1st May 1906, both dates inclusive, under the terms of Secretary of State's Despatch No. 123, dated 23rd October 1900.

F. B. LONGE, Colonel, R. E.,
Surveyor General of India.

THE HONOURABLE THE RESIDENT IN MYSORE.

NOTIFICATION.

BANGALORE RIFLE VOLUNTEERS.

LEAVE.

Bangalore, the 24th March 1906.

No. 12.—Lieutenant H. P. Gibbs is granted leave out of India for four months, with effect from the 16th March 1906 or date of departure.

By order,
R. M. KING,
First Assistant to the Resident in Mysore.

ROYAL INDIAN MARINE.

NOTIFICATION.

FURLOUGH AND LEAVE.

Bombay, 26th March 1906.

No. 11.—The undermentioned officer is permitted to proceed on leave out of India on private affairs, under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II; the specified period to count from the date of being struck off duty:—

Lieutenant A. R. G. Willock, for 12 months.

G. H. HEWETT,
Director, Royal Indian Marine.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 23rd March 1906.

No. 11.—Mr. F. J. Harvey, Executive Engineer, 2nd grade, is granted under Articles 233, 242, 290 and 303 of the Civil Service Regulations combined leave for six months, *viz.*, privilege leave for 2 months and 15 days and furlough for the remaining period, with effect from 1st May 1906 or such subsequent date as he may be permitted to avail himself of it.

S. FINNEY,
Manager, North Western Railway.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 27th March 1906.

No. 860-*Ap.*—Lala Mathura Das, B.A., is appointed postmaster, Amritsar, with effect from the 18th January 1906, *vice* Mr. R. Keelan, retired.

The 27th March 1906.

No. 864-*Ap.*—The following acting appointments are made, with effect from the 24th February 1906, during the absence of Mr. J. P. Barker, postmaster, Cawnpore, on deputation to act as Presidency postmaster, Madras, or until further orders:—

Mr. W. S. McLeavy, postmaster, Allahabad, to act as postmaster, Cawnpore.

Babu Mukand Behari Lal, superintendent of post offices, 3rd grade, to act as postmaster, Allahabad.

The 29th March 1906.

No. 908-*Ap.*- Rai Zalim Singh Bahadur, postmaster, Lucknow, is granted privilege leave for 3 months combined with furlough for 3 months and 1 day with effect from the 5th March 1906.

The following officiating appointments are made during his absence on leave or until further orders:—

Mr. J. S. Goss, postmaster, Meerut, to act as postmaster, Lucknow, from the 15th March 1906.

Mr. S. B. Smith to act as postmaster, Meerut, from the 7th March 1906.

A. U. FANSHAWE,
Director-General of the Post Office of India.

HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATIONS.

Peshawar, the 19th March 1906.

No. 55.—The following additions and amendments which it is proposed to make to the rules framed in exercise of the powers conferred by section 9 of the Indian Petroleum Act, 1899 (VIII of 1899), and published with North-West Frontier Province Administration Notification No. 198, dated the 8th December 1904, are published for the information of all persons likely to be affected thereby. Notice is hereby given that the said additions and amendments will be taken into consideration on or after the 27th April 1906.

2. Any objection or suggestion which may be received from any person with respect to the said additions or amendments before the date aforesaid will receive consideration —

(1) After Rule 2 the following rule shall be inserted, namely :—

2a. Notwithstanding anything in Rules 2 and 4, licenses for the possession of dangerous petroleum otherwise than in bulk may be granted subject to the following conditions :—

(*a*) That it is stored in gas-tight tin or galvanized sheet iron, steel or lead plate drums or receptacles containing each not more than 10 gallons and fitted with well-made filling holes and well-fitting screw plugs or fitted with screw cap with metal air-tight undercap and that such drums or receptacles shall be packed in strong wooden cases, the thickness of the wood to be not less than half an inch. Provided that wooden cases shall not be necessary when the drums or receptacles are made of tin, galvanized sheet iron, or steel, and have the following thickness of metal :—

	Not less than
(1) When the capacity does not exceed 2 gallons . . .	25 B. W. G.
(2) When the capacity exceeds 2 gallons, but does not exceed 4 gallons	22 B. W. G.
(3) When the capacity exceeds 4 gallons	16 B. W. G.

(*b*) That an air space of at least one-tenth of its capacity shall be left in each drum or receptacle.

(*c*) That the drums or receptacles shall be so substantially constructed and secured as not to be liable except under circumstances of gross negligence or extraordinary accident to be broken or become defective, leaky or insecure.

(*d*) That before any vessel containing, or which has contained, dangerous petroleum is repaired by the licensee, or is sent by him to be repaired, that vessel shall, as far as practicable, be cleared of all dangerous petroleum and of all dangerous vapours arising from the same.

(*e*) That the building in which petroleum is to be stored shall be constructed of masonry or other uninflammable material with terraced, tiled or iron roof and a tiled, paved or earthen floor.

(*f*) That the doorways and other openings of such buildings shall be built up to such a height above the level of the road or street or the floor shall be sunk to such a depth below the level of the road or street, that the petroleum stored in it cannot flow out of the building in the case of its escape from the receptacles in which it is contained, or the building itself shall be surrounded with a masonry wall or embankment sufficiently high to contain all the petroleum in the building in case of its escape therefrom, or a combination of these methods may be adopted.

(*g*) That all ventilating openings in the building shall be protected by strong wire gauze.

(*h*) That no smoking or light or fire of any description shall be permitted at any time within or near any building licensed under this rule.

(*i*) That all due precaution shall be taken for the prevention of accidents by fire or explosion and for the prevention of unauthorised persons having access to any dangerous petroleum or to any vessels containing or intended to contain or having actually contained the same.

(*j*) That every person managing or employed on or in connection with any such licensed place of storage shall abstain from any act whatever which tends to cause fire or explosion and which is not reasonably necessary and shall prevent any other person from doing such act.

(*k*) That the store-house shall be liable to inspection by the officers authorized on this behalf, under Rule 6 (1).

(*l*) That no drum or other receptacle containing dangerous petroleum shall be opened or the petroleum drawn off within the room in which the stock of petroleum is kept.

(*m*) That the filling or replenishing of any vessels with dangerous petroleum shall not be carried on, nor shall the contents of any such vessel be exposed in the presence of fire or artificial light except a light of such strength, position and character as is not liable to ignite any inflammable vapour arising from the dangerous petroleum, and that no artificial light shall be brought within dangerous proximity of the place where any vessel containing dangerous petroleum is kept.

(*n*) That the following distances are kept clear from the protected works round the place of storage :—

Quantity to be stored.	Distances to be kept clear when dangerous petroleum is stored in drums of not greater capacity than 4 gallons.	Distances to be kept clear when dangerous petroleum is stored in drums of capacity exceeding 4 gallons, but not exceeding 10 gallons.
Gallons.	Feet.	Feet.
Not exceeding 1,000	25	30
From 1,000 to 5,000	40	50
Do. 5,000 to 10,000	60	70
Do. 10,000 to 15,000	90	100
Do. 15,000 to 20,000	130	150
Do. 20,000 to 30,000	180	200
Do. 30,000 and over	200	200

(*o*) Provided that when the quantity to be possessed does not exceed 40 gallons the provisions of sub-rules (*e*), (*f*) and (*n*) shall not apply, but the licensee shall observe the following conditions :—

(i) That the store-house or building in which the dangerous petroleum is stored shall be well ventilated and constructed of uninflammable material, provided however that the doors and windows may be of wood.

(ii) That the store-house shall have a separate entrance from the open air distinct from any building or dwelling in which persons assemble and that where such store-house forms part of or is attached to another building and when the intervening floor or partition is of an unsubstantial or inflammable character or has openings therein, the whole of such building shall be deemed to be the store-house and no portion of such store-house shall be used as a dwelling-house or as a place where persons assemble.

(2) In rule 3 for the words " Rule 2 " the words " Rules 2 and 2*a* " shall be substituted.

(3) In rule 6(1) before the words " the District Magistrate " the words " the Chief Inspector of Explosives, the Inspector of Explosives " shall be inserted.

(4) (*a*) In Rule 8 for the scale of fees payable for licenses for the possession of dangerous petroleum the following shall be substituted, namely :—

	R
Where the quantity to be kept does not exceed 40 gallons.	3
Where the quantity to be kept exceeds 40, but does not exceed 500 gallons.	8
Where the quantity to be kept exceeds 500, but does not exceed 1,000 gallons.	12
Where the quantity to be kept exceeds 1,000, but does not exceed 5,000 gallons.	12 *plus* R1 extra for every 1,000 gallons or part thereof in excess of 1,000 gallons.
Where the quantity to be kept exceeds 5,000, but does not exceed 50,000 gallons.	20 *plus* R4 extra for every 1,000 gallons or fraction thereof in excess of 5,000 gallons.
Where the quantity to be kept exceeds 50,000 gallons.	250

(*b*) In the scale of fees payable for licenses for the possession of petroleum other than dangerous petroleum for the last item shall be substituted :—

	R
Where the quantity to be kept exceeds 50,000 gallons.	250

(5) For Rule 9(1) the following rule shall be substituted, namely:—

(9) (1) Dangerous petroleum shall not be transported in bulk and it shall not be carried in receptacles other than of the following description, namely, in gas-tight tin or galvanized

sheet iron, steel or lead plate drums or receptacles containing each not more than 10 gallons and fitted with well-made filling holes and well-fitting screw plugs or fitted with screw cap with metal air-tight undercap. Such drums or receptacles shall be packed in strong wooden cases, the thickness of the wood to be not less than half an inch. Provided that wooden cases shall not be necessary when the drums or receptacles are made of tin, galvanized sheet iron, or steel, and have the following thickness of metal:—

	Not less than
(1) When the capacity does not exceed 2 gallons	25 B. W. G.
(2) When the capacity exceeds 2 gallons, but does not exceed 4 gallons .	22 B. W. G.
(3) When the capacity exceeds 4 gallons	16 B. W. G.

An air space of at least one-tenth of its capacity must be left in each drum or receptacle.

The drums or receptacles shall be so substantially constructed and secured as not to be liable except under circumstances of gross negligence or extraordinary accident to be broken or become defective, leaky or insecure. Licenses for the transport of dangerous petroleum shall be special or general.

(6) In Rule 10 for the words "other than," in the first sentence, the word "including" shall be substituted.

(7) In Rule 11 (1) (*f*) after the word "petroleum" where it first occurs the words "other than dangerous petroleum and" shall be inserted.

(8) After Rule 11 (1) (*f*) the following rule shall be inserted :—

"(*g*) When the pass is granted for the transport of dangerous petroleum, the petroleum must be contained in receptacles of the description detailed in Rule 9 (1) and packed in the manner therein described."

(9) In Rule 16 before the words "The District Magistrate," the words "The Chief Inspector of Explosives, the Inspector of Explosives" shall be inserted.

(10) For Rule 17 the following rule shall be substituted, namely:—

17. The following fees shall be charged for licenses for the transport of petroleum, namely:—

Licenses for the transport of dangerous petroluem.

	R
Where the quantity to be transported does not exceed 40 gallons.	2
Where the quantity to be transported exceeds 40, but does not exceed 480, gallons.	2 for the first 40 gallons *plus* 8 annas for every additional 40 gallons or part thereof.
Where the quantity to be transported exceeds 480 gallons.	8 *plus* R 2 for every additional 480 gallons or part thereof.
General license for the transport of dangerous petroleum.	100

Special licenses for the transport of other petroleum.

Where the quantity to be transported exceeds 500 gallons, but does not exceed 5,000 gallons	1
For every additional 5,000 gallons or part of 5,000 gallons	1
General license for the transport of petroleum other than dangerous petroleum .	100

(11) In Rule 21 for the word "two" the word "four" shall be substituted.

(12) After Rule the following rule shall be inserted, namely :—

"24A. Holders of special licenses in Form H may be granted also on payment of a fee of R 5, general licenses in Form I, to transport petrol otherwise than on a motor vehicle. Such licenses, which will be granted under the signature of the Assistant Secretary to the Chief Commissioner, North-West Frontier Province, shall have currency for a period of one year from the date of their issue; and shall, subject to the rules and conditions thereon endorsed, authorize the holders to transport petrol by road, by rail, or by water, up to a maximum of 60 gallons on each occasion."

(13) In Rule 25 for the words "and 23" the words "23 and 24-A" shall be substituted.

(14) After Form H the following forms shall be inserted :—

Form I.

General license to transport petrol granted to the holder of a special license (in Form H) No.

No.) (Fee R 5.

License is hereby granted to to transport by road, by rail, or by river petrol up to a maximum of 60 gallons on each occasion, subject to the rules and conditions on the back hereof.

Asst. Secretary to the Chief Commr.,
N.-W. F. Province.

Dated the 19 .

(Endorsement on Form I.)

Rules.

[Here enter Rules 9(1) 16, 18, 24-A., 25, 31 and 32.]

Condition.

1. The petrol shall be contained in iron or steel vessels so substantially constructed as not to be liable, except under circumstances of gross negligence or extraordinary accident, to be broken or become defective or insecure, and so constructed and maintained that no leakage, whether liquid or vapour, can take place therefrom. Such vessels shall not contain more than four gallons and shall have an air space equal to $\frac{1}{10}$th of their capacity to allow for expansion of the petrol.

Form J.

General license to transport dangerous petroleum granted under Section 5 of the Indian Petroleum Act, 1899 (VIII of 1899).

No.) (Fee R100.

A General License is hereby granted to to transport dangerous petroleum within the North-West Frontier Province, subject to the rules and conditions on the back of this license. This license shall continue in force only till the of 19 .

Asst. Secretary to the Chief Commissioner,
North-West Frontier Province.

Dated the 19 .

(Endorsement on Form J.)

Rules.

[Here enter Rules 9(1), 10, 11, 13, 16, 17, 28—31 inclusive and 33 of the rules framed under the Indian Petroleum Act, 1899 (VIII of 1899).]

Form K.

Pass granted subject to the rules endorsed on the back hereof, by the holder of general license No. for the transport of dangerous petroleum.

No.)

This pass covers cases containing gallons of petroleum, being the property of , while in transport from to

Holder of General License No.

Dated the 19 .

(Endorsement on Form K.)

Rules.

[Here enter Rules 9 (1), 10, and 11 of the rules under the Indian Petroleum Act, 1899 (VIII of 1899).]

F. H. HUMPHRYS,
Assistant Secretary to the Chief Commissioner,
North-West Frontier Province.

The 23rd March 1906.

No. 59.—On return from the leave granted to him in Notification No. 6, dated the 3rd January 1906, Khan Hamidullah Khan, Extra Assistant Commissioner, is posted to the Hazara District, where he assumed charge of his duties on the forenoon of the 19th March 1906.

TRANSFER.

The 23rd March 1906.

No. 58.—The services of Mr. E. G. Gregson, Assistant Superintendent of Police, Peshawar, are placed at the disposal of the Punjab Government, with effect from the forenoon of the 14th March 1906.

By order, etc.,

F. W. JOHNSTON,

Secretary to the Chief Commissioner,
North-West Frontier Province.

LEAVE.

The 21st March 1906.

No. 57.—Lieutenant L. S. Whitchurch, I. A., Reserve Officer, Kurram Militia, is granted 60 days' privilege leave combined with 6 months' furlough under the provisions of India Army Order No. 64, dated 1st February 1904, with effect from the afternoon of the 12th March 1906.

By order, etc.,

WALTER VENOUR, Major,

Staff Officer to the Chief Commissioner,
North West Frontier Province.

REVENUE COMMISSIONER'S OFFICE, NORTH-WEST FRONTIER PROVINCE.

NOTIFICATION.

Peshawar, the 20th March 1906.

No. 1294.—In modification of Notification No. 518-S., dated the 9th July 1902, as altered by the subsequent Notification the Revenue Commissioner of the North-West Frontier Province, in exercise of the powers conferred by section 65 of the Excise Act of 1896, hereby makes the following addition to the annexure of conditions applicable to licenses which was published with the Notification cited :—

10 A. No person holding a license for the wholesale or retail vend of Indian spirits shall add any colouring or flavouring matter or any essence or any other ingredient to spirits which pay still-head duty at the rate of four rupees per imperial gallon, London proof, for the purpose of converting them into coloured rum, whisky, brandy or gin or into the semblance of such.

M. F. O'DWYER,

Revenue Commissioner, North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—JUDICIAL DEPARTMENT.

NOTIFICATIONS.

TRANSFER.

Peshawar, the 15th March 1906,

No. 37-J.—M. Ahmad Nawaz Khan Munsif from Kohat, in the District of Kohat, to Abbottabad in the District of Hazara where he assumed charge of his duties on the foornoon of 1st March 1906.

APPOINTMENT AND POSTING.

The 20th March 1906.

No. 38-J.—On reversion from the post of officiating Extra Assistant Commissioner, Bhai Lehna Singh, B A., Munsiff, is posted to Bannu in the district of Bannu, where he assumed charge of his duties on the afternoon of the 16th March 1906, relieving L. Behari Lal, who reverted to his substantive appointment.

E. INGLIS,

Judicial Commissioner.

NORTH-WEST FRONTIER PROVINCE—PUBLIC WORKS DEPARTMENT—IRRIGATION BRANCH.

Irrigation Operations of Fasl Rabi of 1905-06 up to the 28th February 1906.

Canals.	Water distributed during February 1906. Depth in canal at Regulating gauge. Authorized maximum gauge.	Actual throughout Feb. 1906.	Gross consumption, cubic feet per second. Authorized full supply.	Actual average throughout Feb. 1906.	Land irrigated (approximate). Zilla.	Acres.	Rainfall. Number of years on which average is struck.	Average.	During month.	Chief Crops (approximate.) Name.	Area irrigated during February 1906.	Area irrigated to end of February 1906.	Area irrigated to end of February 1905.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Major Irrigation Works.														
Swat River Canal—	6·10	4·30	865	460	Peshâwar	103,161	19	1·45	4·55	Sugarcane	...	*4,237	4,381	The canal ran for 2 days and was closed from the 3rd to 28th February 1906.
										Wheat	...	60,285	69,590	
Supply utilized	...	...	...	447						Barley	...	12,659	13,242	
Escapage	...	...	...	13						Sarson	...	2,979	2,434	
										Miscellaneous	...	23,001	17,180	
Total	6·10	4·30	865	460		103,161	...	...	...		...	103,161	106,827	
Minor Irrigation Works.														
Kabul River Canal—	4·50	2·20	330	115	Peshâwar	14,920	8	1·66	4·82	Sugarcane	...	*2,195	1,553	The canal was closed on the 1st and 2nd February 1906, also from the 8th to the 28th February 1906 on account of rain.
										Wheat	...	4,347	6,649	
Supply utilized	...	...	...	115						Barley	...	1,405	1,487	
Escapage	...	...	...	...						Sarson	...	189	113	
										Miscellaneous	...	6,784	4,878	
Total	4·50	2,20	330	115		14,920	...	...	...		...	14,920	14,680	
Grand Total	...	...	...	...		118,081	...	...	...		...	118,081	121,507	

* Sugarcane being irrigated in both seasons, the area sown and irrigated in the previous kharif is now included in the Rabi statement.

J. J. MULLALY,
Joint-Secretary for Irrigation, N.-W. Frontier Province.

LAHORE;
The 16th March 1906.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 10th March 1906.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Births.			Deaths.			Cause of Death								Infants under one year of age.			Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
				Males.	Females.	Total.	Total.	Males.	Females.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhœa.	Respiratory disease.	Injuries.	All other causes.	Males.	Females.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	3	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	46	...	1
2	Hazára	Nawashahr	4,114	...	1	1	4	1	3	...	...	...	2	...	1	...	1	1	...	1	13	51	2
3	Hazára	Baffa	7,029	7	3	10	2	...	2	...	...	...	...	...	...	...	2	...	1	1	74	15	3
4	Hazára	Haripur	5,578	1	2	3	1	1	...	...	...	...	...	...	1	...	...	1	...	1	28	9	4
5	Peshâwar	Peshâwar	73,343	33	24	57	42	17	25	...	4	...	23	...	7	...	8	3	3	6	41	30	5
6	Kohat	Kohat	18,092	6	5	11	10	3	7		...	...	8	...	...	...	2	1	3	4	32	29	6
7	Bannu	Bannu	10,070	5	6	11	7	4	3	...	...	...	...	1	4	...	2	1	1	2	57	36	7
8	Bannu	Lakki	5,218	1	1	2	3	2	1	...	...	...	1	2	...	...	...	...	...	...	20	30	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	5	12	17	12	7	5	...	...	...	6	1	2	...	3	1	1	2	31	22	9
10	Dera Ismail Khan	Kulachi	9,125	...	3	3	1	1	...	...	...	...	...	...	1	...	...	...	...	...	17	6	10
11	Dera Ismail Khan	Tank (Notified area)	4,402	...	...	...	2	1	1	...	...	...	1	...	...	...	1	...	...	...	...	24	11
		Total.	168,653	61	57	118	84	37	47	...	4	...	41	4	16	1	19	8	9	17	36	26	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 10th March 1906.

Births and deaths in Municipal Towns.—In the 11 Municipal Towns, 118 births were registered (61 males and 57 females), giving a birth-rate of 36 *per mille* of population; 84 deaths were registered (37 males and 47 females), giving a death-rate of 26 *per mille* of population.

Peshâwar, the 22nd March 1906.

A. M. CROFTS, Lt.-Col., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

NORTH-WEST FRONTIER PROVINCE—MEDICAL DEPARTMENT.

Weekly Return of Births and Deaths registered at the undermentioned Municipal Towns in the North-West Frontier Province during the week ending Saturday, the 17th March 1906.

Number.	Districts.	Municipal Towns.	Population according to the Census of 1901.	Birth. Males.	Birth. Females.	Birth. Total.	Deaths. Total.	Deaths. Males.	Deaths. Females.	Cause of death. Cholera.	Cause of death. Small-pox.	Cause of death. Plague.	Cause of death. Fever.	Cause of death. Dysentery and Diarrhœa.	Cause of death. Respiratory disease.	Cause of death. Injuries.	Cause of death. All other causes.	Infants under one year of age. Males.	Infants under one year of age. Females.	Infants under one year of age. Total.	Ratio of births per 1,000 of population.	Ratio of deaths per 1,000 of population.	Number.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hazára	Abbottabad	3,395	1	1	2	1	1	...	...	...	...	1	...	...	...	...	1	...	1	31	15	1
2	Hazára	Nawashahr	1,114	3	2	5	2	1	1	...	...	..	2	...	...	...	...	...	1	1	63	25	2
3	Hazára	Buffa	7,029	...	3	3	1	1	...	...	...	...	...	...	...	...	1	1	..	1	22	7	3
4	Hazára	Haripur	5,578	2	4	6	1	1	...	...	...	...	1	...	...	..	...	...	...	...	56	9	4
5	Pesháwar	Pesháwar	73,343	26	20	46	48	26	22	...	6	...	16	...	10	...	16	3	3	6	33	34	5
6	Kohat	Kohat	18,092	5	2	7	6	3	3	..	...	...	3	...	1	...	2	...	...	...	20	17	6
7	Bannu	Bannu	10,070	6	4	10	5	1	4	...	...	...	2	...	2	...	1	...	1	1	53	26	7
8	Bannu	Lakki	5,218	2	...	2	5	3	2	...	..	...	1	...	2	..	2	1	...	1	20	50	8
9	Dera Ismail Khan	Dera Ismail Khan	28,287	4	6	10	12	4	8	...	...	...	10	...	1	...	1	3	2	5	18	22	9
10	Dera Ismail Khan	Kulachi	9,125	...	...	...	1	1	..	.	..	...	1	...	...	...	...	...	...	...	...	6	10
11	Dera Ismail Khan	Tank (Notified area)	4,402	1	1	2	1	...	1	...	...	...	...	1	...	...	...	...	...	...	24	12	11
		TOTAL	168,6 3	50	43	93	83	42	41	...	6	...	37	1	16	...	23	9	7	10	29	26	

Remarks by the Administrative Medical Officer, North-West Frontier Province, on the general health of the Municipal Towns during the week ending Saturday, the 17th March 1906.

Births and deaths in Municipal towns.—In the 11 Municipal Towns, 93 births were registered (50 males and 43 females), giving a birth-rate of 29 *per mille* of population; 83 deaths were registered (42 males and 41 females), giving a death-rate of 26 *per mille* of population.

A. M. CROFTS, Lt.-Co., I.M.S.,
Administrative Medical Officer, North-West Frontier Province.

Pesháwar, the 26th March 1906.

NORTH-WEST FRONTIER PROVINCE, PUBLIC WORKS DEPARTMENT.

Irrigation Branch.

NOTIFICATION.

EXAMINATION.

Dated Lahore, the 27th March 1906.

No. 1359-*E.I.F.*—Mr. F. H. Burkitt, Assistant Engineer, 3rd grade, attached to the Swat River Canal Division, passed the Departmental Professional Examination prescribed in the Public Works Department Code, Volume I, paras. 169-71, on the 19th December 1905.

J. J. MULLALY,

Joint-Secretary for Irrigation, North-West Frontier Province.

CURRENCY NOTES.

The following Currency Notes of the Calcutta Circle are stated to have been destroyed and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person claiming a right to them, is warned to communicate at once with the undersigned :—

Notes wholly destroyed.

Register No.	No. of Notes.	Value. R	Name of Claimant.
H. 662 of 1904-05	O. A. 97—33781	100	Munshi Yar Mahomed Bepari, Hide Merchant, 37, Dharamtolla Lane, Calcutta.
	" 33782	100	
	" 24062	100	
	O. A. 90—15472	50	

T. H. WORGAN,

Assistant Comptroller-General, In charge Paper Currency.

PAPER CURRENCY DEPARTMENT ;
The 28th March 1906.

CURRENCY NOTES.

The following Currency Notes of the Lahore Circle are stated to have been destroyed and payment of their value has been claimed by the person whose name is placed against the numbers. Any other person claiming a right to them, is warned to communicate at once with the undersigned :—

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W-146—1905-1906.	EA-34—69,930	R100 each.	Captain J. Hart, Sub-Divisional Officer N.-W. Railway, Malakwal.
	EA-42—02,792		
	EA-42—84,366		
	EA 42—84,584		
	EA-42—71,635		
	EA-42—92,136		
	EA-54—15,378		
	EA-54—16,487		
	EA-54—30,819		
	EA-54—46,169		
	EA-54—89,371		
	EA-54—59,916		
	EA-54—37,263		

W. E. MELLOR,

Currency Officer.

PAPER CURRENCY OFFICE ;
LAHORE,
The 27th March 1906.

HIGH COURT, ORIGINAL SIDE.

It is ordered that Rule 36 of the Rules of Practice of the Court of Small Causes of Calcutta be amended by adding thereto the following words: "unless in the opinion of the Court or the Registrar an identifier is not required" and that the said Rule as ammended do take effect from the 16th day of April 1906.

It is ordered that Schedule A referred to in Rule 107 of the Rules of Practice of the Court of Small Causes, Calcutta, be amended by directing that the words "Provided that on the application of the plaintiff the summons may be addressed to the defendant at the place where he is residing and forwarded to him by post duly registered if the Court or the Registrar be satisfied, on such evidence as the said Court or Registrar may consider sufficient, that the name, description and place of residence of the defendant are fully and accurately stated in the plaint" be added at the end of section 85 and that the amendment aforesaid do take effect from the 16th day of April 1906.

The Schedule as amended will be as follows :—

Chapters and Sections extended.	Modification, if any.
Sections 83 and 84 . .	
Section 85.	The words "provided that on the application of the plaintiff the summons may be addressed to the defendant at the place where he is residing and forwarded to him by post duly registered if the Court or the Registrar be satisfied, on such evidence as the said Court or Registrar may consider sufficient, that the name, description and place of residence of the defendant are fully and accurately stated in the plaint" being added at the end of the section.
Sections 86, 87, 88, 89, 90, 91 and 92.	

FRANCIS W. MACLEAN.
CHANDER M. GHOSE.
R. F. RAMPINI.
S. G. SALE.
R. HARINGTON.
J. PRATT.
C. M. W. BRETT.
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B. G. GEIDT.
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C. P. CASPERSZ.

Dated the 29th day of March 1906.

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The Transfer of Property Act, 1882 (IV of 1882) as modified up to the 1st December 1905. As. 15 (2*a*.)

List No. 1 of 1905, dated 31st December 1905, of Addenda et Corrigenda under Statutes and General Acts in force in British India, edition 1905. 3*p*. (1*a*.)

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Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India—Serum-Therapy of Plague in India; Reports by Mr. W. M. Hafekine, C.I.E., and various officers of the Plague Research Laboratory, Bombay. Edited with an introduction by Lieutenant-Colonel W. B. Bannerman, M.D., B.Sc., F.R.S.E., I.M.S. New series, No. 20. Super Royal 4-to. Board. 14*a*. or 1*s*. 4*d*. (3*a*.)

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A Note upon the "Bee-hole Borer of Teak in Burma" by E. P. Stebbing, F.L.S., F.Z.S., F.E.S. Super Royal 8vo. Paper cover. 4a. or 5d. (1a.)

FOREIGN DEPARTMENT.

Administration Report of the North-West Frontier Province for 1904-1905. Foolscap. Board. 13a. or 1s. 1d. (3a.)

Report on the Season and Crops of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 9a. or 9d. (1a.)

Report of the Civil Veterinary Department, North-West Frontier Province, for the year 1904-05. Foolscap. Paper cover. 7a. 6p. or 7½d. (1a.)

Report on the Administration of the Registration Department of the North-West Frontier Province for the years 1902, 1903, 1904. Foolscap. Paper cover. 6a. or 6d. (1a.)

Report on the Police Administration in the North-West Frontier Province for 1904. Foolscap. Board. R1 13a. or 2s. 5d. (2a.)

Report on the Vaccination in the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 7a. or 7d. (1a.)

Report on the External Land Trade of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 14a. or 1s. 2d. (1a.)

Report on the Administration of Civil Justice in the North-West Frontier Province for 1904. Foolscap. Paper cover. 8a. 6p. or 8½d. (1a.)

Report on the Administration of Criminal Justice in the North-West Frontier Province for 1904. Foolscap Paper cover. 11a. 6p. or 11½d. (1a.)

Report on the Excise Administration of the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 11a. or 11d. (1a.)

Report of the Chemical Examiner to Government, North-West Frontier Province, for 1904. Foolscap. Paper cover. 4a. or 4d. (1a.)

Report on the Administration of Land Revenue Department of Land Records and Agriculture Estates under the Court of Wards, Government Litigation and Settlement of Nations in the North-West Frontier Province for the year 1903-04. Foolscap. Board. R1 13a. or 2s. 5d. (3a.)

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Report on Public Instruction in the North-West Frontier Province for 1904-05. Foolscap. Paper cover. 13a. or 1s. 1d. (1a.)

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COMMERCIAL INTELLIGENCE DEPARTMENT.

Accounts relating to the Trade carried by rail and river in India in the quarter and in six months ending December 1904, compared with the corresponding periods of the years 1902 and 1903. No. 3 of 1904-05. Foolscap. Paper cover. 8a. or 9d. (3a.)

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Judicial and Administrative Statistics of British India for 1903-1904 and preceding years. Foolscap. Board. R2 or 3s. (10a.)

Sea-borne Trade and Navigation Accounts of British India for the month of August 1905. No. 5 of 1905-1906. Royal 8vo. Stitched. 8a. or 9d. (2a.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in June 1905 and in the three months, April to June 1905, compared with the corresponding period of 1903 and 1904. Royal 8vo. Stitched. 2a. or 2d. (1a.)

Accounts of the External Trade of British India for the month of June 1905. No. 3 of 1905-1906. Royal 8vo. Stitched. 8a. or 9d. (2a.)

Accounts relating to the Trade carried by rail and river in India in the quarter ending June 1905, compared with the corresponding periods of the years 1903 and 1904. No. 1 of 1905-1906. Foolscap. Paper cover. 8*a*. or 9*d*. (3*a*.)

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Statistics of Cotton Spinning and Weaving in the Indian Mills in July, August and September 1905. Royal 8vo. Stitched. 2*a*. or 2*d*. (1*a*.) each.

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Administration Report of the Indian Telegraph Department for 1904-1905. Foolscap. Limp cover. 8*a*. or 9*d*. (2*a*.)

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History of Services of Gazetted and other Officers serving under the Government of Bengal corrected to 1st July 1905 in 2 parts. Royal 8vo. Board. Part I. R3 or 4*s*. 6*d*. (7*a*.) Part II. R2 or 3*s*. (5*a*.) Complete. R5 or (*a*.)

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History of the Hyderabad Contingent by Major R. G. Burton, 1905. Royal 8vo. Cloth. R3 or 4*s*. 6*d*. (6*a*.)

Return of Wrecks and Casualties in Indian Waters for the year 1904. R1 or 1*s*. 6*d*. (3*a*.)

RAILWAY BOARD.

Administration Report on the Railways in India for the Calendar year 1904. Foolscap. Limp. R2 or 2*s*. 8*d*. (7*a*.)

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Public Works Department Classified List and Distribution Return of Establishment. Corrected up to 30th June 1905. R1 or 1*s*. 6*d*. (2*a*.)

Administration Report of the Telegraph Department for 1903-04. Foolscap. Paper cover 8*a*. or 6*d*. (2*a*.)

Public Works Department Classified List of the Subordinate Establishment corrected to 30th June 1904. Royal 8vo. Paper cover. 4*a*. or 5*d*. (1*a*.)

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A LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 57, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, new series. Vol. I. No. 2-8 1905. @ R2.
Memoirs, Nos. 1, 4, 5. 1905 @ R1-8.
" No. 2. 1905 @ R1.
" No. 3. 1905 @ R2.

BIBLIOTHECA INDICA.

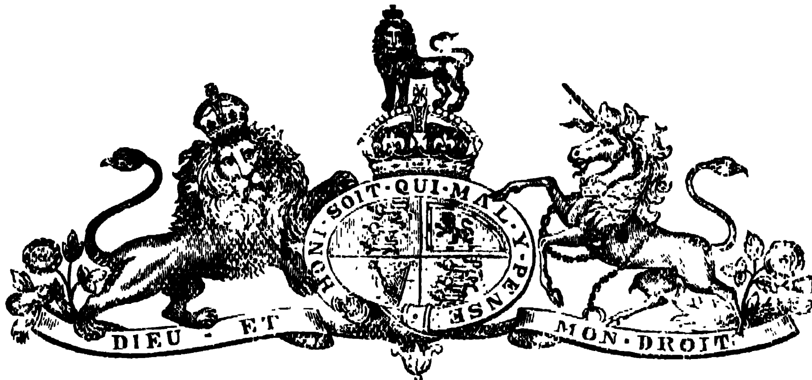
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Saddarsana Samuiccaya. Fasc. 1 @ 6*a*.
Tantra Vartika (English). Fasc. 5 @ 12*a*.
Nityacaraprodipah. Fasc. 7 @ 6*a*.
Chaturvarga Chintamani. Vol. 4. Fasc. 5 @ 6*a*.

LIST OF BOOKS PUBLISHED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST July TO 31st December 1905.

Monthly Weather Review, January to June 1905. (Illustrated by 8 plates) Quarto. Paper cover. R1 per month.
Monthly Weather Review, July, 1905. (Illustrated by 8 plates) Quarto. Paper cover. Re 1.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 17th February 1906.

* Records of The Geological Survey of India, Volume XXXII, Part 1. By Director, Geological Survey of India, R 1.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 31, 1906.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

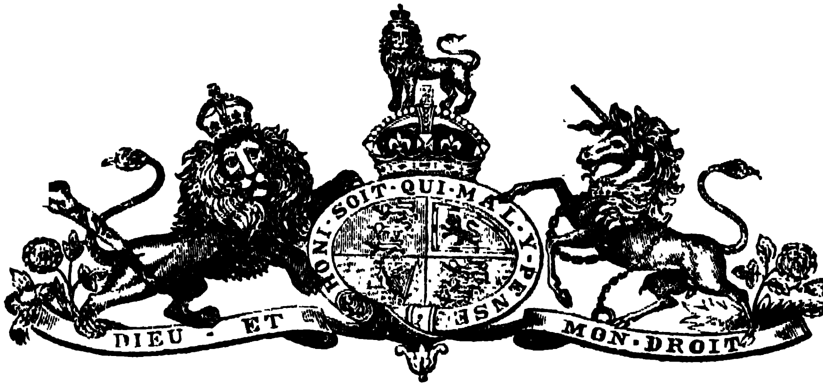
Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTE.

Lost.

The Government Promissory Notes Nos. (1) 013383, (2) 013384, (3) 010322 of the three per cent. of 1896-97 for R1,000, R1,000 and R300, respectively, originally standing in the name of the Bank of Bengal and the first two last endorsed to Balika Sundari Dassi and the third one to Nikunja Bala Dassi which has been inherited by my minor son Krishna Chandra Kuar, of whom I have been appointed guardian the proprietors by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—BALIKA SUNDARI DASSI.
Residence—Balindar, Dabipur Post Office, District Burdwan.



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PART VI.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS, UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 AND 1892 (24 & 25 VICT., CAP. 67, AND 55 & 56 VICT., CAP. 14).

The Council met at Government House, Calcutta, on Wednesday, the 28th March, 1906.

PRESENT:

His Excellency the Earl of Minto, P.C., G.C.M.G., G.M.S.I., G.M.I.E., Viceroy and Governor General of India, *presiding*.
His Honour Sir A. H. L. Fraser, K.C.S.I., Lieutenant-Governor of Bengal.
His Excellency General Viscount Kitchener of Khartoum, G.C.B., O.M., G.C.M.G., Commander-in-Chief in India.
The Hon'ble Sir A. T. Arundel, K.C.S.I.
The Hon'ble Sir Denzil Ibbetson, K.C.S.I.
The Hon'ble Mr. H. Erle Richards, K.C.
The Hon'ble Mr. J. P. Hewett, C.S.I., C.I.E.
The Hon'ble Mr. E. N. Baker, C.S.I.
The Hon'ble Major-General C. H. Scott, C.B., R.A.
The Hon'ble Sir Rameshwara Singh, K.C.I.E., Maharaja Bahadur of Darbhanga.
The Hon'ble Rai Sri Ram Bahadur, C.I.E.
The Hon'ble Mr. L. A. S. Porter.
The Hon'ble Mr. L. Hare, C.S.I., C.I.E.
The Hon'ble Mr. H. A. Sim, C.I.E.
The Hon'ble Nawab Fateh Ali Khan, Kazilbash, C.I.E.
The Hon'ble Mr. Gopal Krishna Gokhale, C.I.E.
The Hon'ble Mr. A. A. Apcar, C.S.I.
The Hon'ble Mr. S. Ismay, C.S.I.
The Hon'ble Mr. W. T. Hall, C.S.I.
The Hon'ble Mr. A. C. Logan.
The Hon'ble Nawab Bahadur Khwaja Salimulla of Dacca, C.S.I.
The Hon'ble Nawab Saiyid Muhammad Sahib Bahadur.

[*Mr. Gokhale; Mr. Baker.*]

QUESTIONS AND ANSWERS.

The Hon'ble MR. GOKHALE asked :—

" Will Government be pleased to state what expenditure has up to date been incurred in establishing new head-quarters at Dacca for the Government of Eastern Bengal and Assam ? "

The Hon'ble MR. BAKER replied :—

" It is understood that the question relates only to the expenditure incurred on buildings.

" The expenditure that will be incurred up to the end of the current month on establishing head-quarters at Dacca for the Government of the new Province is estimated at Rs. 1,77 000."

The Hon'ble MR. GOKHALE asked :—

" Have Government noticed the report of an alleged occurrence in Jullundur Cantonment, which has been published by the *Tribune* of Lahore in its issue of 16th instant under the heading ' A case of unmitigated zulum. Major Cowie surpasses himself' ?

" Is it true that Lala Sheokarn Das is a wealthy banker and house-proprietor in Jullundur Cantonment, who rendered valuable services during the Sepoy Mutiny of 1857 to the British Government and the European community which took refuge in Jullundur barracks ?

" Is it true that for some time past the relations between Lala Sheokarn Das and Major Cowie, Cantonment Magistrate, have been of an unfriendly character ?

" Is it true that on the 4th instant, a grandson of Lala Sheokarn Das —a boy of 11 years—had an attack of fever, and that on 6th March, about noon, Major Burnside, the Sanitary Officer, declared the case to be one of small-pox ; that the banker thereupon declared his readiness to arrange for the case being specially treated in the house itself and to take all reasonable precautions against the spread of the disease ; that in spite of this assurance, a notice under section 203 of the Cantonment Code was served on him in the course of the day, asking him to remove the boy at once to the infectious disease huts ; that on receipt of the notice, Lala Sheokarn Das requested that he should be allowed at least 24 hours, as required by the Code, to arrange for the boy's removal, and that at the same time he submitted a written application through the Station Staff Officer to the Officer Commanding that as his house was well-built, clean and well-ventilated, he should be permitted to make special arrangements in the house itself for the treatment of the boy ; that he also personally represented to Major Stewart, the Station Staff Officer, his fears that Major Cowie, whom he regarded as his enemy, might send the police to his house at night and forcibly remove the boy, unless the permission applied for was granted to him at once ; that Major Stewart assured him that orders would be passed on the application the next day, and that nothing would take place in the meanwhile ; that in spite of all this, Mr. Schofield, the Police Inspector, accompanied by a Police Sergeant and the Bazar Chaudhri, went to the banker's house at about 9 P.M. to remove the boy from the house by force, and that, on his being asked to produce his authority, the Inspector went to Major Cowie's bungalow and returned at 11 P.M., armed with the necessary authority ; that meanwhile, fearing that the boy would be taken away by the police by force, Lala Sheokarn Das removed him himself to the house of a relative in Jullundur City ; that the Inspector, finding that the boy had been removed before his return, went back to Major Cowie in Lala Sheokarn's own

[*Mr. Gokhale; Commander-in-Chief; Sir Arundel Arundel.*]

carriage to report what had taken place; that on 8th March, Lala Sheokarn Das received the order of the Officer Commanding on his application, permitting him to have the boy treated in his own house; that thereupon he brought back the boy to his house from the city, and that the boy died on the morning of 10th March [illegible].

"Is it true that the Government of India in the Military Department, in their letter No. 35[illegible]4, dated 24th July, 1895, have laid down as follows:—'It is not intended that these powers (about removal) should be exercised in respect of well-to-do and respectable persons, who can and do arrange for being attended, when suffering from these diseases (malaria, small-pox, diptheria and typhoid fever) at their own houses and when all reasonable precautions to prevent the spread of the disease are taken by those who are responsible for looking after them'; and that these orders have been communicated to Cantonment authorities by the Quarter-Master General of India in a Circular, No. 16, dated 11th September, 1895?

"Is it true that last year Major Cowie himself issued printed rules, freely permitting plague patients to be treated in their own houses?

"If the facts are as stated above, will Government be pleased to state what notice they propose to take of Major Cowie's conduct in the matter. Will they also be pleased to issue orders which will make a repetition of such proceedings impossible?"

His Excellency THE COMMANDER-IN-CHIEF replied:—

"Owing to the absence on tour of the General Officer Commanding the Jullundur District, details have not been received. The case is being investigated by the Local Government."

The Hon'ble MR. GOKHALE asked:—

"With reference to my question of last week about the *Weekly Chronicle* of Sylhet, are Government aware that the paper had alleged that the Mehtar woman had complained to the Chairman of the Municipality that she had been assaulted by a Gurkha? Was the statement of the Chairman taken? If so, why was it not included among the papers laid on the table last week? If it was not taken, why was it not taken? What opportunity was given to the Editor to prove his statement, and how did the Government satisfy itself that the woman had not changed her version? Is it to be understood that Government claim the power to punish a newspaper on the strength of a mere police report, without a regular trial and without even giving the Editor an opportunity to show that his version of an occurrence is based on facts? On what grounds does the Government of Eastern Bengal and Assam describe the supply of official publications and advertisements to a newspaper as 'Government support' of that paper?"

The Hon'ble SIR ARUNDEL ARUNDEL replied:—

"In answer to the series of questions put by the Hon'ble Member I have to say that the attention of Government has been called to the fact that the *Weekly Chronicle* of Sylhet alleged that the Mehtar woman made a statement to the Chairman of the Municipality to the effect that she had been assaulted by a Gurkha.

"The Government are not aware whether the statement of the Chairman was taken. The depositions of the woman and her husband laid on the table of this Council last week declare that the assault alleged never took place.

"The Government are not aware whether any formal opportunity was given to the Editor to prove his allegation, but it is obvious that he had every opportunity of publishing the evidence on which he relied. The papers laid on the

[*Sir Arundel Arundel; Nawab Saiyid Muhammad.*]

table show that the woman declared that she never made the complaint of attempted rape as alleged.

"The Government have already stated their veiws as to the action taken by the Local Government and they have nothing further to add. They are concerned only with the particular case.

"The Government are not acquainted with the grounds upon which the Lieutenant-Governor made use of the expression 'Government support', but they see no reason to take exception to it."

DISCUSSION OF THE FINANCIAL STATEMENT FOR 1906-07.

The Hon'ble NAWAB SAIYID MUHAMMAD SAHIB BAHADUR said:—"My Lord, I beg to congratulate the Hon'ble the Finance Member and Your Lordship's Government on the Financial Statement that has been presented to this Council. It is now some years that the element of uncertainty, due mainly to the fluctuations of exchange, has been gradually eliminated from the Budget estimates, and in spite of cautious and partial surrender of revenue from taxation, it has been found possible to provide for a surplus year after year. I notice with pleasure the success that has attended the endeavour to attain a higher standard of accuracy in estimating revenue and expenditure. Thus the final accounts of 1904-1905 agree closely with the estimates at the beginning of the year. The same remark applies to the year which is now drawing to a close, though the conditions in some important provinces were less favourable than were anticipated. It is recognised on all hands that so long as exchange is in stable equilibrium, other causes, however regrettable or unexpected, cannot have a permanently disturbing effect on the Financial administration, and it is this important factor that has enabled the Government to deal more firmly with the problem of taxation than was found feasible in former years. The first word of acknowledgment in this connection is due to the salt tax. When the first reduction of 8 annas on the maund was made the effect was not very noticeable, as the boon did not reach to the poorest consumer. But the further reduction of another 8 annas on the maund has had a decisive effect upon consumption, as the Hon'ble Finance Member points out in paragraph 14 of his statement. Salt is not an article that can be wasted or abused, and the remarkable advance that has taken place in the consumption conclusively proves that the old rate of taxation pressed heavily upon the people, who had to go without the quantity of salt necessary for all their requirements. Even cattle are being given more salt, and the reduction of taxation has had the most beneficial effect, and I venture to think that this great boon which has given a powerful stimulus to the consumption of salt will have ultimately a wholesome effect on the health of the population.

"My Lord, the proposed application of the surplus is such as will commend itself to all right-thinking people. After reducing the salt tax and raising the taxable minimum of income it is in the fitness of things that the claims of the agricultural tax-payer to relief should be considered I hope the time will come when the Government will be in a position to announce a reduction in the land-revenue demand itself, but in the meantime I gratefully welcome the beginning that has been made in abolishing a number of local cesses which pressed very heavily on the agricultural population. I recognise with special gratitude that the largest surrender of revenue occurs in the Presidency which I have the honour to represent, and that the Ryotwari Village Service Cess in the Madras Presidency has been abolished. At the same time I regret that it has not been found possible to abolish the cess levied in Madras on proprietary or permanently-settled estates. The Hon'ble the Finance Member states that this could not be done because of 'certain practical difficulties that have arisen by reason of the establishments employed in the "Proprietary" tracts of Madras being in a transitional state.' Consequently, the difficulty is not of a permanent nature, and since it is admitted to be a real

[*Nawab Saiyid Muhammad; Nawab Khwaja Salimulla of Dacca.*]

cess I submit that it may be abolished, on principle, as early as it is found practicable. I am glad the practice of making certain petty appropriations from the funds of District and Local Boards for Provincial purposes is to be abolished, since no criticism of the existing system can be severer than that employed by the Hon'ble the Finance Member himself, who characterises it as 'a blot on our administration of Local Funds.'

"Among the proposed irrigation works I note the reference to the great Tungabhadra project in Madras, though there seems to be no immediate likelihood of its being taken in hand. It is undoubtedly an ambitious scheme, but its scope of utility is correspondingly large, while its importance as a protective work cannot be exaggerated. Before finally making up their minds, I hope the Government of India will give the scheme their best attention and afford the Local Government an opportunity of placing it before them in all its bearings.

"In the memorandum of the Railway Board attached to the Financial Statement, it is satisfactory to find that the Board is devoting its attention to improve the comfort and convenience of third class passengers. The two urgent reforms are the development of the system of communication between passengers and guards and drivers of trains and the general convenience of third class passengers. In the higher classes of carriages the means of communication between passengers and guards and drivers exists on some of the lines at present, but it is still more necessary in third class carriages, particularly in carriages and compartments reserved for females. And as regards the general convenience of third class passengers, the Board admits that a great deal remains to be done.

"My Lord, I may be permitted to draw attention to the claims of Indians to higher appointments under Government in connection with the various redistributions of territories for administrative purposes. Besides such redistributions as have been already effected, there are, I understand, schemes in progress in the Madras Presidency for the creation of new districts out of the old ones which are considered to be too large or unwieldy. In every instance the administrative machinery is to be enlarged and the employment of a larger number of public servants becomes necessary. It is on occasions of this kind that the Government has a fitting opportunity for recognising the claims of the Indians and associating them more largely in the important work of administering the country."

The Hon'ble NAWAB BAHADUR KHWAJA SALIMULLA of Dacca:—"My Lord, allow me to congratulate Your Lordship's Government on the very satisfactory budget presented to us and the Hon'ble Finance Member for his clear, lucid and interesting exposition of the dry details of figures. We are grateful to the Government for the remissions in taxation it has granted since the budgets began to shew surpluses, and it was but right and proper that such remissions began with those on whom the taxation was pressing very hardly. The reduction of the salt duty has been one of the greatest blessings that could be conferred on the agricultural population of India, and the remarks of the Financial Member that even the Bhil woman knows that for the same price she ought to get a third more of salt than she used to do, shows that the beneficent results of the reduction have reached the humblest classes of His Majesty's subjects, classes for whom they are intended, and with regard to whom doubts had been expressed in some quarters, as to whether the effects would be felt by them at all. In two years, there has been an increase in consumption to the extent of nearly 34 lakhs of maunds, and the agriculturists are now able to use salt for their cattle. I trust our Finance Minister, before he lays down the reins of office, may be able to announce a further reduction from this Council Chamber to the further relief of the millions of the agricultural population of India. The raising of the taxable limit of incomes has conferred another great boon on the poorer middle classos, whose lot is the hardest in India. Unaccustomed to manual work, many of them, so far Bengal is concerned, unused to trade, their sole means of subsistence are the minor services which

[*Nawab Khwaja Salimulla of Dacca.*]

afford a scope which must daily become more and more contracted with increasing numbers. The lot of the 'Bhadra loge' in Bengal, Hindu or Mussulman, is very hard indeed, and no boon would be better appreciated by a large class of His Majesty's subjects than if the taxable minimum under the income tax were raised to Rs. 1,500 a year. If this were not possible at an early date, may I venture to suggest that the present minimum of Rs. 1,000 a year should be excluded from all incomes up to Rs. 2,000 a year, for while an income of Rs. 1,000 is wholly exempted, an income of Rs. 1,100 a year has to bear the tax on the whole amount. Incomes up to Rs. 2,000 a year are assessed to tax on a lower scale, and might not the Government ease the burden that sits on the bread-winners amongst the poorer classes, by extending the concession in the way I have ventured to suggest. It is a matter of very great disappointment to us, that the countervailing duties on sugar have availed nothing to revive the dying sugar industry of India. The resources of organization, capital and skill, which continental nations have brought to bear upon this industry, have been too much for the humble agriculturists in India, and sugar, like indigo, may soon cease to be an industry that may be taken into account in India. No grant is more useful and looked upon with greater interest by the landed classes than the one for agricultural development and research, and no part of the grant will be better employed than that which may be set apart for improving the sugarcanes in India and the methods of their cultivation.

"I have to thank Your Lordship's Government for the abolition of the Dak cess in Bengal; the days when it was necessary have long gone by, and a much needed reform has come to the great relief of the zamindars of Bengal. Though the amount remitted under the heading of cesses, in the combined provinces of Bengal and Assam, amounting to Rs. 3,80,000, is comparatively very small compared to the substantial relief granted to the other provinces in the Ryotwari village service cess and the Patwari cess, I do not grudge the good fortune of our sister provinces; Madras has had a remission of Rs. 28,00,000 and the United Provinces of Rs. 25,54,000: would it be too much to hope for a readjustment of the Road cess in Bengal in the light of these large and substantial remissions to the other provinces of India?

"My Lord, I have the honour to be the first representative in Your Lordship's Council of the new province of Eastern Bengal and Assam. The province has just been born amidst many fears and hopes. I venture to predict that with passing years, as the policy of the Government is better understood and appreciated, the fears will have passed away and the hopes will have become realized. I do not for a moment ignore the strong sentiment of attachment and a passionate desire to cling together, which a seeming severance has so unmistakeably evoked, but I am sure that time will show that there has been no severance, in the sense in which those who were opposed to the creation of the new province understood it, no division of the Bengali-speaking people, Hindus and Mussalmans, no weakening, but on the contrary, a greater development, of the two sister provinces, better government, better education in both, better means of intercommunication and generally a great accession of strength to the Bengali race. The Eastern Province is very largely Mahommedan; it is no exaggeration to say that the masses are practically Mahommedan, and the want of education from which they suffer is a source of weakness to the nation and a loss of available strength to Government. I do not plead for any exceptional treatment of the Mahommedans as against any other race or community in India. Given the same advantages and the same opportunities, the Mahommedan is as good an asset of the country and of the State as a member of any other community, but the Mahommedans have to recover lost ground, and in their efforts to do so I am sure they will have the sympathy of Your Lordship's Government and the Members of Your Lordship's Council, representing other interests and other communities. As the representative of a largely Mahommedan province I am deeply concerned in this. The only means to raise the Mahommedans—their only hope—is education; it is to be regretted that in the past, they have not been able to avail themselves of the

[*Nawab Khwaja Salimulla of Dacca; Mr. Logan.*]

opportunities offered to them by Government in this respect and they have allowed precious time to go by. The leaders of our community are now happily fully alive to the great importance of the question of Mahommedan education, and I trust that as in the case of the Europeans and Eurasians, for whom, having regard to their circumstances and position, a separate special allotment has been so justly and so generously made, some facilities by way of a special allotment should be given to the Mahommedan community so that they may get over the handicap from which they suffer so severely at present."

The Hon'ble MR. LOGAN said :—" My Lord, I desire to restrict my remarks to a point of practical importance, more especially to the Government of Bombay, but perhaps in a greater or less degree to all the Provincial Governments which are exposed to the contingency of famine. The liberality with which Bombay was treated in the Provincial settlement which came into force on April 1, 1905, has, I believe, been heartily acknowledged by the Governor in Council; but there is nevertheless one unsettled point which the occurrences of the last two years have brought into prominence, and which now requires solution. The Bombay Presidency, as everybody knows, has been suffering from scarcity, sometimes amounting to famine, in successive or occasionally alternate years since 1896; and although the tolerably favourable aspect of 1904, when the settlement was drawn up, excited the expectation that the lean years were passed, that expectation has unhappily not been fulfilled, and the Dekkhan at least has suffered from a partial, but severe, failure of the crops in both years since then. It is quite possible that such failures will continue to occur for some time, for we know from history that a series of famines commenced in the Dekkhan in 1396 and did not end till 1409, and these thirteen years so depopulated the country that little revenue could be collected for a generation afterwards. Such a cycle is evidently now recurring, and may prove all the longer, because the annual visitations are less intense. Thus scarcity may become a feature of the peninsula for nearly as many years in the future as it has been in the past.

" Now settlements with Provincial Governments are intended to provide for all regularly recurring charges. In the last settlement with Bombay, however, the Government of India made no proposals for the division and regulation of famine expenditure; and since all charges not settled on a Provincial Government are a liability on the Imperial revenues, it was at first supposed that as long as scarcity was chronic in the Presidency the charges would be met by the Government of India. Subsequently, however, it was made known that the principles laid down when famine was a rarity are to be followed under the very different circumstances now prevailing: in other words, that famine expenditure is first to fall on Provincial revenues, and only to be transferred to Imperial when the former are exhausted. This dictum at once called forth a moderate protest from the Bombay Government, but the point was then not pressed because of the hope that the cessation of lean years would deprive it of practical importance.

" But, my Lord, as I have already said, this hope has been disappointed and both years of the new settlement have been marked by scarcity. In the current season this is so serious that, as I observe, the Government of India have had to allot 42 lakhs in the Budget to the Presidency for famine charges from next month. The question of principle has thus become of pressing importance, and the Bombay Government has been compelled to draw attention to it emphatically. It holds that the stimulus to economical administration which Provincial settlements are intended to create will be destroyed by the prospect of all savings being swept away on each occurrence of distress, and asks the Government of India either to devolve famine charges on the Provincial Government as part of the settlement with a corresponding allotment of revenue, or else to undertake the whole of those charges itself. The latter it regards as the far preferable course; since famine, like wars, expeditions and political missions, is properly a matter to be financed by a Government which has powers, not possessed by Provincial Governments, of borrowing or otherwise raising funds for

[*Mr. Logan.*]

irregularly recurring emergencies. But so far the Financial Department of the Supreme Government has shown no disposition to accede to this request, and has merely accepted the liability for the coming year because the situation requires it.

"I may be allowed, my Lord, to dilate a little on the present situation. The Government of India started the new settlement with a special assignment of 50 lakhs to help in clearing off old famine and plague debts; yet in only the second budget framed under it in Bombay what do we find? Although the estimated receipts on which the settlement was framed have already increased by 15 lakhs, the expenditure estimated for the settlement has increased by 56½; and of this nearly 46 lakhs are expenditure on famine, or on village water-supply diminished by the failure of rain. So that the whole of the 50 lakhs meant to give the Bombay Government a clearance of old debt is absorbed by an accession of new debt; and in addition the Bombay Government have had to cut down desirable, and in some cases urgent, requirements in thirteen departments by over 15 lakhs, in order to make up the minimum balance of 20 lakhs required by the Civil Account Code. So here is the Bombay Government practically insolvent again in the second year of the settlement. The picture is sufficient to illustrate the disheartening circumstances under which the Presidency will continue to be administered if the failures continue; and it gives cogency to the argument that the principle of the exhausted balance should now be replaced by something less calculated to derange the orderly course of Provincial administration and worry the administrators. I do not see why this should pass the wit of the imperial statesmen. The conditions of the problem do not seem to me, *primâ facie*, very complex or delicate. What mischiefs, counterbalancing the inconveniences of the present system, does the Government of India apprehend from frankly relieving Local Governments of all liability for famine? Political pleasantries apart, we all know that Local Governments cannot either produce or prevent failures of the rain or rivers, and when famine does come they are bound to give relief in accordance with the minute and liberal regulations drawn up under the orders of the Supreme Government. They can therefore neither create nor materially control the liability, and the Government of India would risk little or nothing from a supposed recklessness on their part as to whether famine occurred or not. Nor can it be argued that if relieved of famine charges the Local Governments would be reckless in expending their money in other ways; for the settlements all proceed on the assumption that there will be no famines, and that the Local Governments will nevertheless evince economy and efficiency in the ratio of their independence, and this latter assumption I believe has never been belied. Thirdly, the Government of India can have no possible fear of financial difficulty on its own part, since it is positively embarrassed by its surpluses year after year, and will continue to be as long as the rupee stands where it is. I may add that undertaking all famine charges will be a stimulus to the Government of India to push on the great irrigation schemes which are the best means of mitigating future famines in the Dekkhan. I would therefore suggest that in future imperial budgets full provision should be made under the head Famine Relief and Insurance for all anticipated famine charges, irrespective of the balances of Local Governments. It is better to apply the surpluses in this way, if necessary, than in remitting taxation while Local Governments are in the utmost straits for money. But if there are valid objections to this course which I have overlooked, then I would suggest that in the Bombay Presidency at least, with its chronic liability to scarcity, an insurance account should be opened in the provincial budget, and that the late settlement should be revised so as to create an additional assignment for this purpose. This course may obviate some possible objections as to provincial responsibility which might apply to the former. But in either case the money must come from the Government of India, for to a Local Government famine means not only expenditure on relief but the loss of revenue as well, and therefore, except in the first of a series of famines, there never can be any substantial balance to meet the charges. Nor indeed ought there to be

[*Mr. Logan ; Mr. Hall.*]

any balance beyond the prescribed reserve, while the needs of the Presidency in a hundred directions continue to outrun its resources, or any funds which even by the most liberal settlement may be conferred by the Government of India. Knowing as I do how much money is urgently required for the improvement of almost every branch of the administration, and cannot be got, it seems to me very anomalous that the Government of India should call on the Local Government to deplete its already insufficient funds for abnormal emergencies, while their own money bags are overflowing. It is true that the Government of India have made a liberal allotment for the famine in the present budget; but I have already shown the straits into which the Government of Bombay was thrown before this was done. What is wanted is some settlement which will obviate such anxiety and disturbance in the future; and any device that can be adopted to this end will no doubt be welcomed by Local Governments."

The Hon'ble MR. HALL said :—" My Lord, I wish to congratulate the Hon'ble Finance Member and the Government upon the prosperous state of the finances—over one-third of a million persons are in receipt of relief and yet there is a large surplus in the current year, the agricultural taxpayers' burden is in some provinces to be substantially reduced, additional grants are promised for administrative improvements, while Districts Funds are to be aided by the abolition of certain contributions which they have hitherto had to make.

" I desire to express gratitude for the amelioration of the Burma Police and in particular for the special pension scheme for officers who joined the force some twenty years ago. I am convinced that the additional expenditure on the Police generally, large as it is to be, is fully required and that the results will be very gratifying.

" The grant for agricultural and veterinary development is also most welcome. Twenty-five years ago there were to be found people who doubted whether the Veterinary Department would ever become a success. But confidence in the Veterinary Assistants was gradually established. Their services are now much in request, and one would have to make a long journey to find any one—official or cultivator—willing to express doubt as to the utility of this Department in Burma.

" So it will be in the case of agricultural development. There may be some difficulty, doubt and delay at the outset. I am, however, confident that but a few years will elapse before it is recognised by all classes that a great boon was conferred on the country by the Government when it initiated the measures which are now being undertaken for the improvement of agriculture.

" One cannot but recognise that the reasons given in the Financial Statement for the abolition of certain cesses in some Provinces are sound. In Burma there is no patwari cess, and accordingly the agricultural taxpayer in that Province does not share in the relief which is to be so generously granted elsewhere.

" I would also mention here that Upper Burma did not get any share of the grant made a year ago in aid of District Funds, which was described as being approximately 25 per cent. of their total revenue from cesses on the land. There are District Funds in Upper Burma, but there is no cess, and so the poorer and more backward portion of the province did not participate in the grant, though its needs are undoubtedly very pressing.

" I desire to express gratitude for the discontinuance of the practice of taking a contribution from Local Funds for the district post—Burma so gains Rs. 1,21,000 a year. But at the same time I venture to hope that if there is any surplus available for distribution to District Funds a year hence, it may be found possible to make a somewhat larger assignment to my province and especially to Upper Burma.

" There is one other matter on which I would say a few words. The coming expiry of the current Provincial Settlement makes us who are particularly interested in the development of Burma somewhat anxious. The share of

[*Mr. Hall; Mr. Ismay.*]

the revenue under some of the principal heads which we have been allowed to enjoy has not been unduly low when compared with the shares as fixed in some other provinces. I would, however, represent that liberal expenditure in Burma, if well directed—and there is every ground for believing that it will be well directed—will pay, will in fact be immediately productive.

"In conclusion, then, I would express a confident hope that in the new settlement Burma will receive generous treatment and due consideration for its admitted needs."

The Hon'ble MR. ISMAY said:—"My Lord, the very brief remarks which I have to make on the Budget concern only its relation to the Central Provinces and Berar. I desire in the first place to acknowledge the very welcome relief which will be afforded to agricultural taxpayers by the abolition of the Patwari cess. All land-revenue cesses are more or less unpopular, but whereas the Road, School and District Dâk cesses have been realized in the Central Provinces since the earliest days of British rule, the Famine Insurance cess and the Patwari cess have been the creation of comparatively recent years. The object of the former cess was never properly appreciated by those from whom it was realized, and its abolition during the current year was hailed with great satisfaction. The Patwari cess has always been regarded as a greater burden even than the Famine Insurance cess. At a time when the Patwari was the servant of the proprietary body the remuneration for his services as village accountant was never grudged. But under our present revenue system the Patwari has become as much a member of the district staff as any other official of the Land Record Department, and so far from being regarded as the natural friend of the Malguzar he too often labours under the suspicion of being inimical to his interests. Then again the incidence of the cess was such as to impose a not inconsiderable burden upon the agricultural classes. The local law provides that a Malguzar may be called upon to contribute any sum not exceeding six per cent. on the assessed revenue towards the remuneration of Patwaris and the defraying of charges incurred on account of the proper supervision, maintenance and correction of the Patwaris' records. My Lord, the removal of this heavy burden is a boon for which the agricultural classes of my Provinces will be deeply grateful.

"The only other matter on which I desire to offer any remarks is the new Provincial Contract for the Central Provinces and Berar. In lieu of the temporary settlements which have hitherto been made from time to time with the Central Provinces the new Contract with the amalgamated Provinces which will come into force from the 1st April is of a quasi-permanent nature. The present irregular distribution of revenue will then come to an end and the income derived from Land-revenue, Stamps, Excise, Forests and Assessed Taxes will be divided half and half between Imperial and Provincial.

"My Lord, I have examined with some considerable care the terms of the new Contract, and I find that the provision now made for developing the resources of the Provinces is very much more liberal than has been allowed on any previous occasion. The last temporary settlement with the Central Provinces was made in 1897, but under that settlement it was found impossible to make both ends meet, and the Provincial accounts have year by year disclosed a deficit varying from 15 to 30 lakhs which has had eventually to be made good by the Imperial Government. Apart from the ordinary terms of the present Contract, which in themselves appear to be sufficiently liberal, a special guarantee has been given insuring the Provinces against any extraordinary loss of land-revenue arising from famine or unfavourable seasons, and an initial gift of no less than 30 lakhs has been made to enable the amalgamated Provinces to make a fair start.

"My Lord, it is probably only those who have served in the Central Provinces who are able to appreciate to the full how backward this part of the country is as compared with other parts of India. The Provinces are being rapidly opened up by railways and the exploitation of their mineral wealth is proceeding at an ever-increasing pace, but the resources of the Local Govern-

[*Mr. Ismay; Mr. Apcar.*]

ment have hitherto not been such as enable it to keep abreast with the requirements imposed by the general development of the country. Many important feeder roads still remain to be constructed and such progress as has been made in this direction has only been rendered possible by sacrificing the Grand Trunk roads which before the advent of the railway were the pride of the Provinces. The Great Eastern road, upon which lakhs of rupees were spent in the seventies, is no longer properly maintained, and the same is the case with the road from the north which traverses the Nerbudda Valley. The road from Nagpur towards Bombay practically terminates in a swamp a few miles out of Nagpur, and even the road connecting Jabalpur with Nagpur, which was for many years one of the best in India, has, owing to the heavy manganese traffic, fallen into great disrepair at the Nagpur end.

"And what is true of roads is equally true of buildings. It is unnecessary to enter into detail, but it may not be out of place to say that, as head of the Judicial Department, I have recently found it necessary to urge upon the Local Government that the Court-houses in every district are becoming over-crowded and that nearly 20 lakhs will have to be expended upon Court buildings alone if proper accommodation is to be made available. At Nagpur, the head-quarters of the Administration, Judges are at present holding their Courts in tents and in temporary sheds.

"Then again there are other calls upon the Provincial revenues which are no less urgent than those connected with roads and buildings. I may refer briefly to one measure of reform in which I am personally interested. Until very recently no attempt had ever been made to separate the judicial and executive branches of the Administration, and the trial of civil suits was practically in the hands of Extra Assistant Commissioners and Tahsildars, who possessed no legal training and who were already burdened with executive and magisterial work. All this is now changed and a judicial service has been constituted consisting, as in other parts of India, of District Judges, Subordinate Judges and Munsifs. But the scale of pay at present sanctioned for members of this service is admitted on all sides to be unduly low, and as a natural consequence suitable candidates for judicial employment in the Central Provinces and Berar are no longer forthcoming. To put the judicial service upon a proper footing will entail considerable expenditure, but it is a reform which cannot any longer be delayed.

"My Lord, it is in no spirit of complaint that I have made these few remarks. I recognize fully that my Provinces cannot expect to be placed, at the expense of the general taxpayer, in as good a position as other Provinces in which local taxation is heavier and the land-revenue more productive. I frankly appreciate the liberal treatment we have received in connection with the new Provincial Contract, but I also desire to emphasise the fact that but for such liberality much good work which will now be rendered possible would have had to be left undone."

The Hon'ble MR. APCAR said:—"My Lord, I am glad to be able to congratulate the Hon'ble Member on the satisfactory Budget Statement he has submitted to the Council.

"In the Memorandum by the Railway Board for 1905-06 attached to the Budget Statement it is stated that the estimated net gain to the State on the working of the State and Guaranteed Railways is nearly 304 lakhs of rupees, almost the largest yet obtained in any year after meeting, as I understand, in addition to the expenses of working, all charges for interest on Capital outlay by the State and on Capital raised by Companies and also the annuity payments for railways purchased by the State. And it further appears that this is the sixth year in succession in which there had been a surplus.

"To Lord Curzon the credit must obtain of having opened the largest mileage. No less than 5,525 miles have been added during the first six years of his reign, and the total mileage open at the end of 1904 was 27,565 miles with a capital outlay of Rs. 35,285 lakhs. The gross earnings per mile have

[*Mr. Apcar.*]

risen from Rs. 63 in 1854 to Rs. 277 in 1904, and the percentage of net earnings on Capital from ·22 to 5·91.

"In 1874 the goods carried were 5,503,000 tons: in 1904 they were 52,051,000 tons, while the number of passengers rose from 24,977,000 to 227,097,000. I gather these figures from the Administration Report of the Railway Board for 1904-05.

"Now this state of things is very satisfactory and should make the Government have no hesitation in further extending and developing railways in India, for it is evident that if wisely projected they will pay handsomely.

"The coal traffic is, I observe, a most important one for in 1904 no less than 8,233,451 tons are said to have been mined, of which 7,080,425 tons fell to Bengal. In 1885 the coal was only 1,294,221 tons out of a goods total of 18,925,000 tons. In other words, the percentage of coal carried has risen from 6·8 in 1885 to 15·8 in 1904.

"It is apparent from the above that the coal traffic is an important and expanding one, and that every effort should be made to facilitate it. I read in the report that 'as usual the needs of open lines, especially in regard to rolling stock, have received first consideration.' This is a statement which no doubt 'as usual' is inserted in every report, but it is one which it is difficult to reconcile with existing facts. I would very respectfully but earnestly ask that this statement regarding rolling stock be made a matter of practice rather than precept. With the splendid results shown, parsimony in providing the urgent needs of a railway in respect to rolling stock is worse than a mistake; it is wholly inexcusable and it indeed would be much better, if any question of funds arises, that a halt be made in the matter of extension and that the clamant needs of the existing railways in the matter of rolling stock be first attended to. I therefore notice with great pleasure a provision in the Budget of 382 lakhs for rolling stock. I hope that this sum will be spent, and more if necessary. It is satisfactory to see it at last acknowledged by the Railway Board that Indian railways as a whole are at present below what should be the standard of equipment of rolling stock for present requirements. The deficiency being admitted, it only remains to make it good.

"Another matter to which I would venture to draw attention to is that of the incidence of Income-tax. I am not unmindful of the fact that its continuance is suspiciously like a breach of faith. It is a convenient mode of raising revenue, and it is perhaps desirable that the machinery for levying the tax should be with us and in working order; but I think that the limit might be raised, and that in the case of small incomes there might be a rebate as is the case in Great Britain. There all incomes of £160 are exempt and for incomes between that amount and £700 an abatement which ranges from £160 to £70 is allowed. Thus an income of £400 pays tax on £240 and one of £700 on £630. This, my Lord, seems a reasonable thing, and I should like to see the minimum raised to Rs. 1,500 and an abatement of Rs. 1,500 allowed up to incomes of Rs. 3,600. The tax itself, as ways and means admit, should be reduced also.

'There is another matter which will before long come before my Hon'ble friend, the Finance Minister, though it will not probably be necessary to budget for it this year, and that is the Calcutta Improvement Scheme. This is not the time to discuss the merits of that scheme, but I would only point out that in the opinion of the mercantile community the contribution of Rs. 50 lakhs proposed by the Government is quite inadequate; it should be at least Rs. 120 lakhs. The improvement of Calcutta is not a municipal but an imperial matter, and I would ask the Government to think 'imperially' on this subject.

"When Mr. Risley introduced the present Municipal Act into Council just six years ago, he said that 'the state of the City calls for more than the attention of the Municipal Commission; it is a matter which concerns not only the Government of Bengal but the Supreme Government and is sure to attract very special notice in England as well as in other countries.' And again 'the

[*Mr. Apcar; Mr. Gokhale.*]

interests threatened are those of the foreign trade not of Calcutta only, but of the whole of Northern India and Assam.'

'With these remarks I entirely concur, and inasmuch as the improvement of Calcutta is designed in the first instance to eradicate the plague, and in the second place to generally improve the health of Calcutta, upon which in no small degree does the expansion of commerce depend, it is only fair that a large proportion of the cost should fall on the imperial revenues, and that that proportion should be fixed with no niggard hand."

The Hon'ble MR. GOKHALE said:—"My Lord, for the second time, the Hon'ble Mr. Baker has laid before the Council a budget, which, judged by the limits within which he was free to move, is an interesting and satisfactory statement, and which for lucidity of exposition will take high rank among the Financial Statements of the Government of India. I am particularly pleased to read what the Hon'ble Member writes about the effect of the recent reductions of salt duty on the consumption of that article. Time was, not so long ago, when it was the fashion, both in this Council and outside, to regard the burden imposed on the masses by a high salt duty as after all only a light one, and to deny that its rate could seriously affect consumption If ever the Government of India finds itself driven to enhance the duty again, I hope the Finance Member of the future will remember the eloquent testimony of my Hon'ble friend on the results of recent reductions, and no one will again venture to contest the proposition that in dealing with a prime necessary of life, such as salt, the only right policy is to raise an expanding revenue on an expanding consumption under a diminishing scale of taxation. Even at present, the level of the duty—about 1,600 per cent. of the cost price—is much too high, and I earnestly trust that the Hon'ble Member will have, as I have no doubt he will be glad to have, another opportunity during his tenure of office as Finance Minister to effect a further reduction, thereby making the duty throughout India at least uniform with what it is in Burma, namely, Rs. 1 a maund. The consumption in India, which was under 10 lbs. per head before these reductions, has now risen to about 11 lbs., but it is still far below the level of Burma, where it is about 17 lbs. per head. My Lord, the abolition of certain cesses on land and the discontinuance of certain appropriations from the funds of District and Local Boards for Provincial purposes will be greatly appreciated in the Provinces concerned, and I regard with sincere satisfaction the policy which underlies these measures. My only regret is that Bombay does not participate in the benefit of the relief accorded, and, if it is not yet too late, I would like to suggest one or two directions in which the Hon'ble Member could usefully come to our assistance on the same principle on which he has given the present relief to the other Provinces. One is as regards the loss which our Local Boards have to bear as a result of the suspensions and remissions of land revenue granted by Government. The principal part of the income of these Boards is derived from the one-anna cess on land; so when the Government, owing to the prevalence of famine, suspends or remits a part of the land-revenue, the one-anna cess that is paid with such revenue is also automatically suspended or remitted. The Government anticipates that the amount suspended or remitted this year owing to the present famine will be about 50 lakhs of rupees. This means that the Local Boards will lose a little above 3 lakhs of their revenue during the year. The proceeds of the one-anna cess for the whole Presidency are under 30 lakhs, and to lose 3 lakhs out of 30 lakhs is a serious matter. Moreover, the loss is not spread over the whole Presidency but has to be borne only by the districts affected, which means that in those districts the Boards will not have enough money even for their barest wants. I suggest, therefore, that the grant this year to the Boards from the Provincial revenues should be increased by 3 lakhs or whatever may be the amount of the one-anna cess suspended or remitted with the land-revenue, the Provincial Government receiving, if necessary, compensation from the Government of India for the purpose. I understand that this is the practice that is followed in the Punjab, where as

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a result the Boards receive their full amount intact, whatever suspensions or remissions the Provincial Government may grant to the agriculturists; and I only ask that our Boards may be treated with the same consideration. Another direction in which the Hon'ble Member could come to the rescue of these Boards is by relieving them of all responsibility for famine relief, which the Famine Code imposes upon them. Under the Code, the duty of relieving famine distress is first cast on the resources of the Local Boards and then on those of the Provincial and Supreme Governments. Now the means at the disposal of the Boards, even for the objects for which they have been brought into existence, namely, education, sanitation and medical relief, and roads, are woefully inadequate, and to throw on them in addition so heavy and unjustifiable a burden as famine relief is to take away from them practically all power of doing useful work. For the last ten years and more, we have had on our side an almost unbroken succession of unfavourable seasons, with no less than four famines, and the embarrassments of Local bodies have been further aggravated by plague and the cost of plague measures; as a result, over the greater part of the Presidency our Boards have been reduced to a position not far removed from bankruptcy. The relief I ask for, though small, will therefore not fail to prove useful in their present circumstances, and I earnestly trust that the Hon'ble Member, who has already given abundant evidence of his sympathy with Local bodies in their struggles, will realize the justice and necessity of granting it.

"Before I proceed to deal with the larger questions on which I wish to offer a few observations today, I would like to make two suggestions and address one inquiry to the Hon'ble Member. My first suggestion is that in the general statements of revenue and expenditure, given in Appendix I, the figures under Railways and Irrigation (productive works) should be given net. In the budget for the coming year the receipts under these heads have been estimated at about 29½ millions and the charges at about 27 millions. The net receipts to the State, therefore, under the two heads amount to only about 2½ millions. and I submit that it would give us a much more correct idea of the true revenue and expenditure of the country if only this sum of 2½ millions were entered on the revenue side in the general statements and a separate statement appended showing the gross receipts and charges under the two heads, than that two such huge figures as 29½ millions and 27 millions should be entered on the two sides of the account. The outlay on Railways and Irrigation is on a commercial basis out of borrowed capital, and the receipts are bound to go up, as the capital outlay increases. As a matter of fact, they have been going up of late years owing to increased capital expenditure and other causes by leaps and bounds, having nearly doubled themselves in ten years, standing today at 29½ millions against 15½ millions in 1896-97; but they make no real addition to the revenue of the country, except by that portion of them which represents the net profit earned by the State. In Japan, where they do things more scientifically than with us, the course that is adopted as regards State Railways is the one I have suggested, and only the profits on the undertakings appear on the revenue side in the Financial Statement. Our present practice has been responsible for many curious misapprehensions of the financial position, and it has misled even those who should know better. Thus two years ago, the Military Member of the Government of India—Sir Edmond Elles—advanced in this Council the obviously untenable proposition that though the military expenditure of the country had in recent years been growing, its growth, proportionately speaking, was less than that of our revenue; and he proceeded gravely to establish his contention by treating these rapidly increasing gross receipts under Railways and Irrigation as part of the revenue at the disposal of the State. And when I drew his attention to this error, he simply would not budge an inch, and contented himself merely with the remark that he did not know why he should not take the figures as he found them! My second suggestion is that the income and expenditure of Local Boards, included under the head of Provincial Rates, should be separated from the accounts of the Government of India. It is a small matter—only about 2 millions a year—but it gives rise to much confusion. Take, for instance,

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education. A reference to Statement B will give one the idea that the Government expenditure on education is nearly 2 millions sterling, when in reality it is only about a million; the rest is Local Boards' expenditure merely included in Government accounts. It is true that the heading 'Provincial and Local' is there to prevent a misconception: but that in itself is again misleading, as the term Local ordinarily includes Municipal also, whereas in the accounts of the Government of India, the income and expenditure of only Local Boards and not of Municipalities are included. I trust the Hon'ble Member will be able to effect this simple but necessary reform. If the suggestions I have made are accepted, our real revenue will be seen to be about 58 millions instead of 87 millions as the Statements in Appendix I lead one to imagine. The inquiry I want to make is about the Gold Reserve Fund and the profits from Coinage. It was stated by Lord Curzon two years ago that the Gold Reserve Fund was to accumulate till it rose to 10 millions sterling, which amount, he declared, 'will be sufficient for our purpose and will give us a permanent guarantee for stability of exchange.' This limit has been already passed and the Fund to-day stands at over 12 millions sterling, and I think the Hon'ble Member owes it to the country to say what he proposes to do with the profits from Coinage in future years. The fund is to accumulate at compound interest and may therefore be left where it is. And the profits—about 2 millions a year on an average of six years—may henceforth be used to provide money for loans to agriculturists in a comprehensive scheme for the relief of agricultural indebtedness. They will thus yield a better interest than when they are invested in consols; such a course will also enable the Government to make some reparation to those classes which have been hit the hardest by its currency legislation. Even if they were devoted to productive public works, reducing by a corresponding amount the annual borrowings of the State, that will be better than the present plan of investing in consols. The justification of a policy, which invests its own money in 2½ per cent. and borrows at the same time for its purposes at 3½, is not quite obvious.

"My Lord, our financial administration is bound up with questions of policy of the highest importance affecting the Government of the country, and unless that policy undergoes a radical change, our revenues will not be administered in a manner which will best promote the true well-being of the people. Of such questions, the most dominant, as it is the most difficult and delicate, is the question of the Army. My Lord, I fear that a protest in this country against the military policy of the Government and the ceaseless and alarming growth of our military burdens is almost like a cry in the wilderness, but the protest has to be made on every occasion that presents itself, as our most vital interests are involved in a proper solution of this question. Moreover, if ever there was a juncture when our voice in this respect should be heard by the authorities, that juncture is now. A profound change has taken place in the general position of Asiatic politics. The triumph of Japan in the late war has ensured peace in Mid and East Asia. The tide of European aggression in China has been rolled back for good. The power of Russia has been broken; her prestige in Asia is gone; she has on her hands troubles more than enough of her own to think of troubling others for years to come; and thus a cloud that was thought to hang for twenty years and more over our North-Western frontier has passed away, and, humanly speaking, is not likely to return, at any rate during the time of the present generation. The Anglo-Japanese alliance, concluded without considering how it would be regarded by the people of this country, is a further guarantee of peace in Asia, if such an alliance has any meaning. Surely, my Lord, this is the time, when the people of this country have a right to look for a substantial relief from the intolerable burden of an excessively heavy military expenditure, which they have had to bear for so many years past. And the first step in the direction of such relief is to suspend the execution of the Reorganization Scheme drawn up by His Excellency the Commander-in-Chief and estimated to cost more than 10 millions sterling. This scheme was projected in the early stages of the Russo-Japanese War, and was sanctioned in November 1904, when the issue of the struggle was not only uncertain but the odds seemed to be against Japan, and when

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Apprehensions were entertained of hostile movements of Russian troops in the direction of Cabul. Now, however, that the situation has undergone a complete change and the North-Western frontier has for the time ceased to be our one danger-zone, there is no justification for proceeding with a costly scheme, devised to ensure a concentration of the entire armed strength of the country on that frontier at the shortest notice. Ten millions, again, does not represent the whole cost of the scheme. There is to be in addition a permanent burden on its account; how much it will be we have not yet been told, but the Hon'ble Mr. Baker warned the Council last year that it would be considerable. This recurring charge is to appear on the scene after five years, during which period 2 millions a year are to be spent out of current revenues to carry out the scheme. My Lord, I respectfully protest against the execution of such a scheme at such a time, as involving an expenditure of money and effort wholly beyond our capacity and not called for or justified by the requirements of the situation. The Secretary of State for India stated in Parliament the other day in reply to a question that the matter was being further considered. I earnestly trust that his decision will be to hang up the scheme, at any rate till a more disquieting situation than the present arises on the North-Western frontier. Should the Government, however, unfortunately make up its mind to ignore recent events and proceed with the scheme, I would most strongly urge that the money required for the initial outlay should be found out of loan funds. My Lord, during the last eight years, the Government has spent its surpluses, amounting to about 35 crores of rupees, on railways, in addition to borrowed capital. Now such expenditure of current revenues as capital outlay on productive works appears in the accounts as an addition to our productive debt (which represents the capital expended on productive works), and this necessitates a reduction by a corresponding amount of the unproductive debt of the country. Last year, when I made this simple statement in connection with my plea that the cost of the Army Reorganization Scheme should be met out of borrowings, the Hon'ble Member, to my surprise, denied the correctness of my proposition. He no doubt spoke under a misapprehension and he evidently thought that my contention was that the total debt of the country, productive and unproductive taken together, had been reduced, when my whole argument was that as our unproductive debt, which after all is the only real debt, had been reduced by the amount of current revenues spent as capital, the whole cost of the new Army Scheme could be met out of loan funds and yet our unproductive debt would stand lower than where it was eight years ago. My Lord, it is most unjust to the tax-payers of this country that while the surpluses that accumulate should be spent as capital, heavy non-recurring charges in connection with the Army should be thrown on current revenues, when every pie that can be spared from these revenues is urgently needed for the education of our children and for a hundred other objects of internal progress. The Hon'ble Member may say that till the surpluses are actually realized, no one can tell what they will be. But surely when they have been realized and when they have been so employed as to reduce the unproductive debt of the country, I think there is no excuse for avoiding borrowing, within the limits of such reduction, for meeting heavy non-recurring charges.

"My Lord, I beg leave next to urge that the strength of the Army in India should now be reduced by at least those additions that were made in 1885 under the influence of the Penjdeh scare. The growth of the military expenditure in recent years has been simply appalling, as may be seen from the following figures:—

1884-1885	17·9 crores.	(Before the increases of 1885 were made.)
1888-1889	22·2 crores.	(After the increases had their full effect.)
1902-1903	28·2 crores.	
1906-1907 (Budget)	32·8 crores.	

Our military expenditure is now nearly double of what it was twenty years ago. Since 1888, it has risen by over 10½ crores a year and this notwithstand-

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ing the fact that the strength of the Army has not been increased by a single troop or company during the time The increases made in 1885 were made in spite of the protest of two Members of the Government of India and in disregard of the view recorded by the Army Commission of 1879 that the then strength of the Army was sufficient both for internal peace and to repel foreign invasion, not only if Russia acted singly but even if Afghanistan joined her as an ally. And since that time the fear of Russian aggression has been the one dominating factor in all our military arrangements. With Russia now crippled and the Anglo-Japanese allowance concluded, the last trace of any such fear should disappear from the mind of the Government, and the country should be relieved of the burden imposed upon it specially as a result of that fear. The increasing difficulty that has of late been experienced in England in the matter of recruitment and in providing the annual drafts for India, with the resulting payment of bounties to short-service men here as an inducement to extend their service, also points to a reduction of the garrison in this country as a necessary measure of justice to the Indian tax-payer. Should the view, however, be upheld that such a reduction is not possible on the ground, urged in this Council by Sir Edmond Elles, that the Indian Army 'is no longer a local militia for purely local defence and maintenance of order' and that it 'must in the future be a main factor in the maintenance of the balance of power in Asia,' I submit that the Imperial Government ought in justice to bear a part of the cost of an army maintained for such a purpose. My Lord, our military expenditure has now grown to such proportions that it over-shadows the whole field of Indian finance, and under its chilling shade, no healthy developement is possible for the people. And unless the axe is resolutely applied to its overgrown portions, our life will continue to exhibit the same signs of sickliness that at present unhappily mark its growth.

"But the appalling increase in the weight of military burdens is not our only grievance in connection with the Army. The whole system of Indian defence, founded as it is on a policy of distrust, rests on an unnatural basis, and one notes with regret that the position is growing worse every day. Whole populations are now excluded from the Army. The abolition of the Madras Command under the new scheme involves the disestablishment of that Presidency as a recruiting ground and amounts to a denial to the people of Southern India of all opportunity of service even in the ranks. Recruitment is being confined more and more to frontier or trans-frontier men, to the people of non-Indian or extra-Indian areas, with the result that the Army is approximating more and more completely to a mere mercenary force. The Arms Act is being worked with increasing rigour and licenses to carry arms are now issued more sparingly than at any time before. I believe there are not more than thirty to forty thousand such licenses at the persent moment in all India. A large increase has been made in the number of British officers attached to the Native Army, so as to give all Punjab regiments an establishment of 13 British officers and all other regiments of 12. This increase completely ousts the Native officers from even such positions of trust as were open to them before and not even the command of troops and companies is now really left to them. We have been asking for years that the commissioned ranks in the Indian Army may be thrown open to aspiring and qualified Indians, scions of aristocratic families and others, and the reply of the Government is a stiffer closing of such careers to us. It is true that four members of the Cadet Corps were granted commissions last year and the language used by the late Viceroy more than once in speaking of the Corps had raised the expectation that these young men would be allowed the same opportunities of attaining to positions of command in the Indian Army as British officers. The reply given by the Commander-in-Chief to my question on this subject last week disposes of this expectation, and we see that Lord Curzon's promise in the matter, though kept to the ear, has been broken to the hope. In pre-Mutiny days we had two systems, the regular and the irregular. Under the regular there were 25 British officers to a Native regiment, whereas under the irregular there were only just 3 picked ones. The Army Commission of 1859 pronounced in favour

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of the 'irregular' arrangement; and after considerable discussion a compromise was eventually arrived at and it was decided in 1863 that 7 British officers should be attached to each Native regiment—these to command squadrons and wings, while the Native officers were to have charge of troops and companies. The question was re-opened in Lord Mayo's time and an increase of British officers was demanded; and the discussion again went on till 1875-6, when it was finally decided by Lord Salisbury (then Secretary of State for India) that the 7 officers system should be upheld, his Lordship laying stress on the point that the position of the Native officers should be improved and raised. And now the question having been brought up afresh, we find the decision going against us and the number of British officers in Native regiments raised from 7 to 12 and 13! My Lord, such growing distrust of the people, after so many years of British rule, is to be deplored from every point of view, and not until a policy of greater trust is inaugurated will the military problem, or indeed any other problem in India, be satisfactorily dealt with. I recognize the difficulty of the situation and the undoubted need that exists for caution in the matter. But after all it is only confidence that will beget confidence, and a courageous reliance on the people's loyalty will alone stimulate that loyalty to active exertion. As long as things continue as at present, the problem of Indian defence, do what you will, must remain essentially and practically unsolved. The experts, who accompanied the Russian and Japanese armies in the late War, have declared that the Indian Army will be found too small, if a great emergency really arises. This is bound to be so, as long as reliance is placed on standing battalions exclusively, with such reinforcements as England might be able to send in the hour of need. Everywhere else in the civilized world, the standing army is supported by a splendid system of reserves, and the nation is behind them all. Here alone there are no reserves worth speaking of to augment the fighting strength of the country in times of war, and the matter is treated as if it were no concern of the people. The late Viceroy quoted last year the achievements of Japan to justify the enormous growth in our military expenditure. Does any one, however, believe that Japan's glorious achievements would have been possible, if the Government of that country had merely poured money like water on its standing battalions, unaugmented by reserves, and the magnificent spirit of every man, woman and child in that country had not been behind the Army to support it? Japan's ordinary budget for the Army is only about 37 3 millions yen, or a little under six crores of rupees. And for so small an expenditure, she has a standing army of 167 thousand men, with reserves, which can raise it to over six hundred thousand men in times of war. We spend nearly six times as much money a year and yet in return for it we have only an inexpansive force of about 230 thousand men, with about 25 thousand Native reservists and about 30 thousand European volunteers! Both on financial and on political grounds, therefore, our present unnational system of military defence is open to the gravest objection. My Lord, I respectfully submit that it is a cruel wrong to a whole people—one-fifth of the entire population of the world—to exclude them from all honourable participation in defence of their hearths and homes, to keep them permanently disarmed and to subject them to a process of demartialization, such as has never before been witnessed in the history of the world. Lord George Hamilton once told an English audience that there were millions of men in India, who were as brave as any people on the face of the earth. Leaving such material in the country itself neglected, the Government has thought fit to enter into an alliance with a foreign Power—and that an Asiatic Power, which once borrowed its religion from us and looked up to us—for the defence of India! Japan came under the influence of western ideas only forty years ago, and yet already, under the fostering care of its Government, that nation has taken its place by the side of the proudest nations of the West. We have been under England's rule longer than forty years, and yet we continue to be mere hewers of wood and drawers of water in our own country and of course we have no position anywhere else. My Lord, things cannot continue—they must not continue—much longer on so unsatisfactory a basis. Time and events will necessitate a change and true statesmanship lies in an intelligent

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anticipation of that change. The present Prime Minister, speaking in November last on the subject of the Anglo-Japanese alliance, observed as follows:—'I am enough of an Imperialist, if this be Imperialism—to hold that the maintenance of the integrity of India is our affair and no one else's; and if further measures of defence are necessary—of which I have no assurance—the appeal should be to the loyalty of the people of India and to our own capacity for organizing their defence. Is there not danger that the pride of the Indian people may be wounded and the prestige of the Empire abased in the eyes of the world by the provision, by which Japan makes herself conjointly responsible for the defence of the Indian frontier?' My Lord, this is true and far-sighted statesmanship and my countrymen ask for nothing more than that the military problem in India be dealt with in the spirit of this declaration of the Prime Minister. The measures needed are Short Service for the Indian Army, the creation of Indian reserves, and the gradual extension, first to select classes of the community, and then, as confidence grows, to all, of the privilege of citizen-soldiership, so that they may be able, if the need ever arises, to bear arms in the defence of their own land. The Government may move as cautiously as may be necessary, but it is in this direction that it must move; and then the whole situation will be altered. Our military defence will then be gradually placed on a national basis, the Army will have the support of the nation behind it, the present military burden will be largely reduced and funds set free to be devoted to other objects of national well-being, the people of the country, instead of being condemned, as at present, merely to pay the taxes and then helplessly look on, will be enabled to feel a real and living interest in their Army, and our position in the matter will cease to wound our self-respect. Now that all fear of any immediate aggression from outside has disappeared, a trial may be given to this policy, and I feel a profound conviction within me that England will have no cause to regret its results.

"My Lord, I am free to confess that there is but little chance of any considerable change in the military policy of the Government of India being made in the immediate future, and if I have spoken at some length on the subject today, it is both because the character of our national existence is bound up with the question and also because a special appeal for a reconsideration of the policy is justified at the present juncture. I have already said that military expenditure overshadows the whole field of Indian finance, and it is a matter for further regret that even such slender resources as remain at the disposal of the Government of India after meeting the cost of the Army are not employed to the best advantage. My Lord, during the last eight years, the surpluses of the Government of India have amounted to no less a sum than 35 crores of rupees, and the whole of this money has been spent by the Government on Railways in addition to the large amounts specially borrowed for the purpose! Now I do not wish to say anything against the construction of Railways as a commercial undertaking. Till recently they used to cost a net loss to the State every year, but that has now ceased; and there is no doubt that in future years they will bring a growing revenue to the Exchequer. To the construction of Railways on a commercial basis out of borrowed money I have, therefore, no objection, though even here the claims of irrigation to a larger share of the capital raised must be recognized better than they have been in the past. But I have the strongest possible objection to our surpluses being devoted to Railway construction, when they are urgently needed for so many other objects vitally affecting the interests of the masses. My Lord, I submit that there should be some sense of proportion in this matter. Already a sum of 250 millions sterling has been spent on Railways. For many years, it was the height of ambition to the Government of India to have in the country twenty thousand miles of Railways. The mileage open to traffic today is nearly twenty-nine thousand and another two thousand is under construction. Are Railways everything, is mass education nothing, is improved sanitation nothing, that the Finance Minister should lay hands on every rupee that he can get either by borrowing or out of surpluses and devote it to the construction of Railways only? Replying to my observations on this subject last year, the Hon'ble Member said:—'When a surplus actually

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accrues either from a fortunate windfall or from sources the continuance of which is not assured, then I think no more advantageous use for it can be found than to devote it to the construction of remunerative public works.' Now, with all deference I beg to say that the Hon'ble Member's proposition is an unsound one. The course adopted by the Government would be right, if there was no need of non-recurring expenditure in other directions, more intimately connected with the well-being of the mass of the people. But with such urgent needs of the country as decent school-houses for primary schools, works of sanitary improvement beyond the capacities of local bodies, and so forth, unsatisfied, I submit it is not a justifiable course to employ the proceeds of taxation for purposes of remunerative investment. That the surpluses are uncertain does not affect my contention at all. Whenever they are available, they may be devoted to the objects I have mentioned. When they are not available, the position cannot be worse than it is at present.

"My Lord, the surpluses of the last few years,—rendered possible by the artificial enhancement of the value of the rupee, and realized first by maintaining taxation at a higher level than was necessary in view of the appreciated rupee, and secondly by a systematic under-estimating of revenue and over-estimating of expenditure,—have produced their inevitable effect on the expenditure of the country. With such a plethora of money in the Exchequer of the State, the level of expenditure was bound to be pushed up in all directions. Economy came to be a despised word and increased establishments and revised scales of pay and pension for the European officials became the order of the day. Some remissions of taxation were no doubt tardily granted, but the evil of an uncontrolled growth of expenditure in all directions in the name of increased efficiency was not checked and the legacy must now remain with us. The saddest part of the whole thing is that in spite of this superabundance of money in the Exchequer and the resultant growth of administrative expenditure, the most pressing needs of the country in regard to the moral and material advancement of the people have continued for the most part unattended to, and no advantage of the financial position has been taken to inaugurate comprehensive schemes of State action for improving the condition of the masses. Such State action is, in my humble opinion, the first duty now resting on the Government of India, and it will need all the money—recurring or non-recurring—that the Hon'ble Member can find for it. My Lord, the three evils to be combated in connection with the raiyat's position are his fearful poverty, his ignorance and his insanitary surroundings. And I hope your Lordship will bear with me while I indicate very briefly the lines on which action is really needed.

"(1) First come a group of three measures in connection with the land. They must really go together, if a substantial improvement is the object in view. Of these the first is a reduction of the State demand on land, especially in Bombay, Madras and the United Provinces, and a limitation of that demand all over India. There is ample evidence to show that over the greater part of India—especially in the older Provinces—the agricultural industry is in a state of deep depression. The exhaustion of the soil is fast proceeding, the cropping is becoming more and more inferior and the crop-yield per acre, already the lowest in the world, is declining still further. And such a deterioration in agricultural conditions is accompanied by an increase in the land-revenue demand of the State! The raiyat staggers under the burden, but, under the economic conditions prevailing, cannot help submitting to it. Mr. O'Conor, late Director-General of Statistics in India, speaking two years ago before the Society of Arts in London, and speaking with all his special knowledge of Indian agriculture, said :—'It is doubtful whether the efforts now being made to take the cultivator out of the hands of money-lenders will have much effect, or even if they have the fullest effect, that they will materially improve the cultivator's position until a larger share of the produce of the soil is left in his hands and he is protected against enhanced assessment by Government officials and against enhanced rent by private landlords.' And again :—"I have little doubt that the reduction of the land-revenue by 25 or 30 per cent. if the

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reduction is secured to the profit of the cultivator, would be of far more value in the improvement of the class who constitute the bulk of the population and who contribute most largely to the finances of the State.' The present system is having, and can have, but one effect. It tends to keep the one industry of the country in a hopelessly depressed condition, discouraging all expenditure of capital on land and rendering agricultural improvement an impossible hope. Whatever loss of revenue such a measure may cause directly to the State will be indirectly more than made up by a material improvement in the condition of the people.

(2) Next, a resolute attempt must be made to rescue the Indian agriculturist from the load of debt that at present overwhelms him. The problem is one of vast magnitude and probably the conditions of the different Provinces will need different treatment. The best plan will be to take in hand an experiment on a sufficiently large scale over a selected area in each Province. Thus take the Deccan Districts in the Bombay Presidency. It is the opinion of competent authorities that quite one-third of our agriculturists, if not more, have already lost their lands and they are remaining on them merely as the serfs of their money-lenders. Now I would take the cases of such men first, and I would appoint a special tribunal to go round and look into each case, going behind the bond where necessary, and I would have a composition effected, either by amicable arrangement or in exercise of legal powers with which the tribunal may be armed. I would place, say, a million sterling at the disposal of the tribunal out of which advances should be made to clear the debt, to be recovered by adding about 4½ per cent. on them to the land-revenue demand of the State—3½ per cent. for interest and about 1 per cent. for repayment of capital, the repayment being spread over fifty years or so. Having helped to free the man in this manner, the Government may then fairly claim to impose restrictions on his powers of alienation. Of course, this is only a bare outline and the scheme will have to be worked out in detail and examined carefully before adoption. If the experiment shows signs of success, it can be extended to other parts. If it ends in failure, well, some money will be lost, but the risk has to be taken. When Lord Lansdowne was Viceroy of India, he was so impressed with this evil of agricultural indebtedness that he is understood to have left a minute behind, expressing his opinion that the condition of the agricultural community was a most serious danger to British rule, and pointing out the necessity for immediate action. It is now fourteen years since he left India, and yet the only attempt made by the Government to deal with the problem is represented by some legislation, intended to restrict the raiyat's powers of borrowing! What may usefully be the last link of the chain has thus been made by the Government the sole link, with the result that the situation today is as grave as ever.

" (3) But these two measures will fail to do any permanent good to the raiyat, unless they are accompanied by the third measure of the group, namely, the providing of facilities which, while encouraging thrift, will enable the agriculturist to borrow on occasions for his reasonable wants at a low rate of interest. The Co-operative Credit Societies, for which an Act was passed two years ago, will not go any long way in this direction. The communal spirit is now very weak over the greater part of India, and the unlimited liability principle, which the Act insists upon, will keep substantial men from these Societies, and any number of paupers brought together will have neither the cash nor the credit to help one another. If unlimited liability is removed and a portion of the Savings Banks deposits are made available to these Societies, they may do some useful work. But what the country really needs is the establishment of Agricultural Banks, like those which have been so successfully introduced into Egypt by Lord Cromer.

" (4) Two other measures necessary for the promotion of agricultural prosperity in India, one of which has already received a good deal of attention at the hands of the Government, and the other has been recently taken up by it, are Irrigation and Scientific Agriculture. About Irrigation, I would only like to ask why it is necessary to have the selected projects carried out

[*Mr. Gokhale.*]

departmentally and why their execution cannot be entrusted, as in Egypt, to expert contractors, who would find and train the required labour, the Government exercising supervisional control only? I think in this matter, too, the Government of India may well take a leaf out of the book of that great administrator, Lord Cromer. If this were done, far more rapid progress would be made in the matter of Irrigation. As regards Scientific Agriculture, the country is watching with keen interest the steps which the Government is taking in the matter. I must, however, express one fear in this connection. If it is proposed to import European experts for the work as a standing arrangement, there will be small chance of any substantial good being done. The knowledge brought into the country by a succession of foreign experts who retire to their own lands as soon as they have earned their pension, is like a cloud that hangs for a time overhead without descending in fertilizing showers, and then rolls away. Unless promising and carefully selected Indians are sent abroad to be trained and to take the places of the imported experts in due course, such expert knowledge will never become a part and parcel of the possession of the community. Of course to begin with, a reliance on foreign experts is necessary, but care must be taken to make the arrangement only temporary.

"(5) The promotion of industrial and technical education in the country is also an urgent necessity as a remedy for the extreme poverty of our people. This field has so far remained entirely neglected, with what results even the most superficial observer can see. The sum of 2½ lakhs of rupees, provided in this year's Budget, is as nothing compared with what is needed. The country requires at least one large fully equipped Technological Institute at some central place, with Branch Institutes in the different Provinces.

"(6) I now come to the question of Primary Education. From Mr. Nathan's Report on Education, we find that in 1901-2, the total expenditure on the primary education of boys in India from the funds of the State was the staggeringly small sum of 13⅓ lakhs! Since then the amount has been increased, but even so, it remains most miserably inadequate, compared with the requirements of the situation. My Lord, the question of mass education in this country has been neglected much too long, and the Government must lose no more time in waking up to its responsibilities in the matter. What is needed is a clear aim and a resolute pursuit of that aim in a feeling of faith and with enthusiasm for the cause. The first step is to make primary education free in all schools throughout the country, and that can be done at once. The total receipts from fees in Primary Schools throughout India in 1901-1902 were only 30½ lakhs of rupees, so the sacrifice will not be very great. Moreover, the larger Municipal Corporations might be asked to bear a portion of this loss, so far as their own areas are concerned. The next step will be to make this education compulsory for boys in the Presidency-towns and perhaps in a few other leading towns. When the minds of the people have been accustomed to the idea of compulsion in the matter of education, the area of compulsion may be gradually extended, till at last in the course of twenty years or so from now, we have in our midst a system of compulsory and free primary education throughout the country, and that for both boys and girls. It will not do to be deterred by the difficulties of the task. Our whole future depends upon its accomplishment, and as long as the Government continues listless in the matter, it will justly be open to the reproach of failing in one of its most sacred duties to the people.

"(7) Lastly, there is the pressing need of works of sanitary improvement, such as good water-supply and drainage. As I pointed out last year, most of our towns are simply powerless to undertake such costly works without substantial assistance from the State. With the ravages of the plague in all directions and with the death-rate of the country steadily rising, the question of sanitary improvements assumes an importance which the Government cannot long ignore. The resources of our local bodies are barely sufficient for their current needs and any large capital outlay is wholly beyond them. The present dis-

[*Mr. Gokhale: Mr. Sim.*]

tribution of resources and responsibilities between local bodies and the central Government is most unfair to local bodies, and that is the explanation of the spectacle we have seen during the last few years, namely, that of the Exchequer of the Government overflowing with money, while these bodies have been in a state verging on bankruptcy. It is necessary that the Government should formulate and announce a definite policy in this matter.

"All these measures that I have briefly outlined will require a large expenditure of money—both recurring and non-recurring. But even as our resources stand at present, there is room for undertaking them all. Thus if the Army Re-organization scheme is held up or at least its initial cost is met out of borrowings, a sum from one or two millions a year will be available, and that may be devoted to a vigorous extension of primary education. The profits of coinage—averaging now about two millions a year—may supply funds for the relief of agricultural intebtedness. The famine grant, which stands at a million sterling, may, after deducting the expenditure on actual famine relief, now be devoted to industrial and technical education The deposits in Savings Banks may be made available to Co-operative Credit Societies. And whatever surpluses accrue may be devoted to assisting local bodies in the construction of works of sanitary improvement. At any rate an important beginning can be made in all these directions, only the spell, under which the official mind has been for so many years, must be broken.

"My Lord, the improvement of the condition of the masses and the conciliation of the educated classes are the two really great problems before the British Government in India. The success or failure of England's work in this country will be determined by the measure of her achievement in these two fields. I have already spoken of the work that must be taken forthwith in hand for the moral and material advancement of the mass of our people. The task is one of great magnitude, but it is comparatively a simple one. The question of the conciliation of the educated classes is vastly more difficult and raises issues which will tax all the resources of British statesmanship. There is but one way in which this conciliation can be secured, and that is by associating these classes more and more with the government of their own country. This is the policy to which England stands committed by solemn pledges given in the past. This is also the policy which is rendered imperative by the growth of new ideas in the land. Moreover, my Lord, the whole East is today throbbing with a new impulse—vibrating with a new passion—and it is not to be expected that India alone should continue unaffected by changes that are in the very air around us. We could not remain outside this influence even if we would. We would not so remain if we could. I trust the Government will read aright the significance of the profound and far-reaching change which is taking place in the public opinion of the country. A volume of new feeling is gathering, which requires to be treated with care. New generations are rising up, whose notions of the character and ideals of British rule are derived only from their experience of the last few years and whose minds are not restrained by the thought of the great work which England has on the whole accomplished in the past in this land. I fully believe that it is in the power of the Government to give a turn to this feeling, which will make it a source of strength and not of weakness to the Empire. One thing, however, is clear. Such a result will not be achieved by any methods of repression. What the country needs at this moment above everything else is a Government national in spirit, even though it may be foreign in personnel,—a Government that will enable us to feel that *our* interests are the first consideration with it and that *our* wishes and opinions are to it a matter of some account. My Lord, I have ventured to make these observations, because the present situation fills me with great anxiety. I can only raise my humble voice by way of warning, by way of appeal. The rest lies on the knees of the gods."

The Hon'ble MR. SIM said :—"My Lord, I wish to congratulate Your Excellency's Government on the continuance of the policy of 'popular' relief and reform, to which the Hon'ble Mr. Baker introduced us last year. The abolition of the *Village Cess* will be greatly appreciated in Madras: the relief

[*Mr. Sim.*]

will reach every Government raiyat in the Presidency, and though the individual sums may be small, the total of 28 lakhs will be considerable; as large, for instance, as the whole Forest-revenue of the Presidency was last year. Equally appreciated will be the words in which the Hon'ble Mr. Baker expresses the desire of Government to set bounds to the extension of *Local Taxation*; it is so easy to impose such taxation, and so easy to drag anything, even Famine Relief, within any definition of it that can be devised, that the Hon'ble Mr. Baker's words, backed, as he rightly claims them to be, by deeds, will be regarded as a very welcome pronouncement.

'Similarly, the increased provision for expenditure on *Forests*, and the kindly mention of the *Tungabadra Irrigation Project*, will be greatly appreciated. In regard to the former, I would again put in a special plea for all the liberality that is possible; parsimony in the case of Forests simply means postponement—postponement of all the benefits, which we expect and which we have led the public to expect, the forests will eventually yield in return for present inconvenience; liberality means hastening those benefits, and there can be few departments in which a policy of vigorous development and liberal expenditure will more rapidly repay itself. For the staff, too, I would bespeak the most favourable consideration of Government, when occasion offers, for the work of a Forest-officer is work of a high order, and the conditions under which it is carried out are exceptionally arduous.

"The prominent mention of the *Tungabhadra Project* and the strong and sympathetic consideration promised to it will be read with much satisfaction in Madras; so also, I think, and over a much larger area, will be the Hon'ble Mr. Baker's assurance that in considering the relative priority of works, direct financial returns will not be allowed to obscure or outweigh the awful indirect claims of Famine. We admit, of course, that the relative claims of others must be fairly considered before the project can be sanctioned, but, sincerely as Madras sympathizes with those others in their needs, it believes that there can be few places in India where greater good can be done by the introduction of irrigation than in the tract commanded by the Tungabadra Project; 1,500 square miles irrigated, 1,500 more commanded, and five districts protected, in the heart of the famine zone, constitute, we believe, a very strong claim.

"In such a connection, the need for cheap and easy loans at once obtrudes itself, and the success which has attended the *Agricultural Bank* in Egypt shows how much liberality and simplicity of procedure may accomplish in this direction. That Bank has been but a short time in existence, yet at the end of last year it had 185,530 loans out amounting to £5,900,000, and after discharging all its preference dues, it paid dividends at the rate of 7½ per cent. on its ordinary shares, and £15-15-0 on its deferred. It is true that the concession to the Bank is an extremely liberal one and that the Bank does not attempt to combine its money-lending business with complicated lessons in self-help and co-operative credit; still it shows what can be done and has no doubt already attracted the attention of Government. Like myself, the Hon'ble Mr. Gokhale has just drawn attention to this in his speech.

"For its share in the additional grant for *Police*—shared with the Minor Provinces, I notice—as well as for the grants for *Railways*, the *Madras Harbour*, and the like, we shall be duly grateful; and if Madras does not figure in the distribution of this year's grant for *Technical Education*, we trust it is only because the Hon'ble Member in charge is considering how much he can give us next year.

"I should like to congratulate the Central Provinces, Bengal, and Eastern Bengal and Assam, on their *Provincial Settlements*, as set out in paragraphs 215—222 of the Statement. It does not perhaps seem to be a matter with which Madras has much concern, and certainly Madras does not grudge them the liberal terms which they have obtained from the Hon'ble Member. But Madras may perhaps be excused if, comparing its own terms with theirs, it wishes that *its* turn, too, for re-settlement had still to come, instead of being past and over.

[*Mr. Sim; Mr. Hare; Mr. Porter.*]

"It was in 1903-04 that the question of revising the Settlements came up, and the terms of revision were set out in paragraph 212 of the Financial Statement of March, 1904. There it was laid down that the revision should be carried out on a general basis of Provincial receiving not more than a *quarter share of growing revenues*, and Bengal, Madras and the United Provinces were at once, speaking generally, re-settled on this basis; the other Provinces, however, had to wait till the next year, and in the meantime more liberal ideas had come in, and in paragraph 203 of the Financial Statement for March, 1905, the present Hon'ble Member, in settling Bombay and the Punjab, raised their share of growing revenues, generally, to a *half*, instead of a quarter, and in the present year (paragraphs 215-217-218) he has similarly settled the Central Provinces, and (because of the partition) re-settled Bengal and Eastern Bengal and Assam. The result is that Madras and the United Provinces remain on the old *quarter* share basis, while the other Provinces are on the new *half* share footing.

"The balance, of course, was made up to Madras by a fixed assignment, and I am not now suggesting that the total amount granted to Madras was insufficient *at the time*; but it is easy to see that, while the greater part—in the latest cases, 99 and 100 per cent.—of the provincial revenues of the other Provinces will be continually increasing, a much smaller part of ours in Madras will be similarly developing, and the rest will be absolutely stationary: we may therefore, without difficulty, foresee a time when Madras will stand at a great disadvantage compared with the other Provinces; and I trust that when that time comes the Hon'ble Member, who, of course, is well aware of these conditions, will show the same liberality to Madras that he has shown to the rest of India.

"May I, at the same time, join with the Hon'ble Mr. Logan and the Hon'ble Mr. Gokhale in asking the Hon'ble Member to make *Famine Relief* less Provincial, and more Imperial, for the present arrangement tells with great hardship on such Provinces as Madras and Bombay. Famine in Madras is of such regular and certain recurrence, that the cost of relief ought, I would suggest, in fairness to the Presidency, to be either specially allowed for in the Provincial Settlement, or shared with Imperial: to treat it as a rare and remote contingency, which may, for that reason, be fairly met from Provincial savings, is to ignore the facts, and to place famine Provinces, like Madras and Bombay, under a heavy liability, from which other and more fortunate Provinces are virtually exempt, and which falls upon the famine-stricken Province at a time when it can least be borne.

"In conclusion, my Lord, I have to thank your Excellency's Government for the consideration shown to Madras."

The Hon'ble MR. HARE said:—"My Lord, I only wish to congratulate the Government on the Budget which has been presented and to express our gratitude for the remission of the Zamindari Dâk Cess. The relief given by this remission is not to be measured merely by the comparatively small amount of tax remitted, but by the removal of the disproportional annoyance which its collection has hitherto caused."

The Hon'ble MR. PORTER:—"My Lord, I congratulate the Financial Member on finding himself at length in a position to abolish the Patwari Rate. When last year the Hon'ble Rai Sri Ram Bahadur recommended the abolition of the rate, he pointed out that the argument for the abolition was that the patwari was no longer a village servant pure and simple, but was really an officer of the Provincial Land Records Department; and that—as such—his pay should be met from Provincial revenues. There is much force in this argument. It is true that even now the patwari does perform certain purely village duties, and that theoretically there would be no injustice in requiring the village to contribute a fair share of the patwari's pay. But the present arrangement, by which the local rate contributes 25½ lakhs and Provincial revenues only some ten lakhs, is not fair. His local duties now form but a minor portion of the patwari's work. What a fair distribution of the cost of the patwari

[*Mr. Porter.*]

establishment between Local and Provincial would be it is difficult to say; as not only the amount but the nature of the patwari's duties have to be considered. Probably one-third Local and two-thirds Provincial would be a fair proportion. In remitting the cess altogether the Government have not only removed a genuine grievance, but have treated the agricultural taxpayer with generosity.

"There are one or two other matters in connection with the finances of the United Provinces to which I should like to call attention.

"The enhanced annual grant for the reform of the Police will, I hope, go far towards removing the reproach that Police-officers in the lowest grade of Sub-Inspector cannot live on their present pay. But I regret that the Financial Member has not seen his way to make a lump grant for the proper housing of superior Police-officers. No improvements in pay or other prospects will suffice to attract and keep men of the required stamp, unless the quarters in which they have to spend their lives are decent and sanitary. In the large majority of our police-stations the quarters for officers do not fulfil these requirements. The Local Government is fully alive to the necessity of providing suitable accommodation. Out of the special 6½ lakhs grant, over 3 lakhs have been allotted both this year and next for police buildings. This is in addition to the ordinary budget expenditure. But the leeway to be made up is enormous; and unless some special grants can be made, a generation must elapse before the police-force can be suitably housed.

"I regret also that no special grant has been made for non-recurring educational expenditure. A statement of the present educational requirements of the United Provinces will be found in the Local Government Resolution published in the *United Provinces Gazette* of the 13th January last. By far the most urgent of all the local requirements is the need of sufficient suitable boarding accommodation in connection with secondary schools. For primary schools boarding houses are of course not required; and in case of the various colleges much has been done by Government and by private liberality to provide suitable hostels and to secure thereby a healthy university life. But to a large extent the secondary schools have hitherto been left out in the cold, and it is at these schools that boys spend several of the most impressionable years of their life. The majority of these schools are under district boards; these boards have no powers of taxation, and they are not in a financial position to provide enough boarding houses. The result is that a very large number of the boys attending those schools are under no supervision or discipline outside school hours; and their moral and physical welfare has to look after itself. I do not see how we can expect to turn out good and loyal citizens under such a system of education as that.

"Another matter to which I should like to refer is the importance of aiding municipal boards to carry out urgent sanitary reforms with a view to preventing the spread of plague. In Benares work on the sewerage and drainage scheme is stopped owing to want of funds. Allahabad cannot yet begin its drainage scheme, estimated (I believe) to cost 5 lakhs, though it hopes to be able to borrow 2 lakhs to make a start. The important hill sanitaria of Naini Tal and Mussoorie both require help; and there are about 25 towns in the plains that have prepared schemes of sanitary improvements, for which it is difficult to find the money. The prevention of plague is not a purely local concern. The subject is one of supreme importance to the Provincial and to the Imperial Governments. Government might well assist local bodies in their efforts either by grants or by loans free of interest. The Local Government is powerless as it has not the money.

"I have mentioned these three matters, not because they exhaust the needs of the United Provinces, but for two reasons. In the first place, the expenditure required to meet these needs is non-recurring, and can therefore most fitly be met by grants from surpluses. The second reason is that no one but district officers like myself, who are in immediate touch with the people, can know how urgent these local needs are.

"It may perhaps be objected that the United Provinces have their allotted heads of income and that special grants over and above that income are doles,

[*Mr. Porter; Rai Sri Ram Bahadur.*]

and—as such—are opposed to sound finance. To that objection—if it were brought—there are two answers. In the first place, the United Provinces ask for no doles. Those provinces contribute more largely, I believe, than almost any other province to the Imperial Government; and all that they ask is that if in any year the Imperial Government has more money than it requires, a portion of their contribution should be returned to the United Provinces for local expenditure. The second answer is that though the new contract is more favourable to the provinces than its predecessor was, the Provincial revenues are still insufficient to carry on the administration with reasonable efficiency, and at the same time to meet the cost of those reforms which are admitted to be urgently needed. To make matters worse the last two years have been very unfavourable, and Provincial Revenues have suffered severely. In 1904-05 a cold blizzard of unprecedented severity caused enormous loss to the crops tnroughout nearly the whole of the provinces. This year the rains have failed over a considerable area, and relief works on a large scale have had to be started in some districts. According to the latest accounts some 170,000 persous are in receipt of Government relief. The Provincial treasury is so depleted that it is unable to meet the cost of these relief measures, which is estimated to amount to—this year and the next—some 26½ lakhs. The truth is that the Provincial income is insufficient for Provincial needs. This fact will have to be faced sooner or later. In the interest of the Provinces the sooner it is faced the better."

The Hon'ble RAI SRI RAM BAHADUR:—"My Lord, it is a matter of great satisfaction that the first year of Your Excellency's administration should be signalised by the presentation of a Budget statement disclosing many pleasant features. The Hon'ble Mr. Baker is to be congratulated, because he has, since his assumption of the guardianship of the public purse, been able to present two consecutive Budgets in which the surpluses have been properly utilized and partial relief given to the Indian taxpayers by remission of taxation.

"GENERAL REMARKS.

"It is regrettable that the partial failure of the last monsoons has affected seriously the agricultural situation in the United Provinces, the Punjab, some of the districts of Bombay, Rajputana and parts of Madras. Necessity has thus arisen for expenditure on Famine Relief and for remissions and suspensions of revenue in the affected tracts. The consequent decrease in land-revenue has diminished the amount of surplus, and thus the resources at the disposal of Your Excellency's Government for improvement of administration and lightening of taxation have been very much curtailed. It must, however, be acknowledged that the manner in which the available surplus of this year is going to be applied has evoked a feeling of approbation. The sound and beneficial policy of relieving a portion of the heavy burden on land, by the abolition of some of the cesses, inaugurated by your distinguished predecessor, and a small beginning in which direction was, last year, made by the remission of the Famine cesses in Northern India and the Central Provinces, has, it must gratefully be noted, been continued and considerably expanded by Your Excellency's Government. The abolition of the Raiyatwari Village Cess in Madras, the Zamindari Dâk Cess in Bengal, the Village Officers' cess in Coorg and the Patwari Cess in the United Provinces, the Punjab, the North-West Frontier Province, the Central Provinces, Ajmer and in Sambalpur, has afforded relief to a class of taxpayers who required relief in this direction so urgently, who have been looking for it patiently so long and from whom it could no longer be withheld with justice, especially when the Indian finances have now for some years past been in such prosperous condition.

"THE PATWARI CESS.

"My Lord, the abolition of the Patwari Cess will be hailed with unmixed feelings of gratefulness by the agricultural taxpayers of the United Provinces. Since the remodelling of the system which completely altered the position of

[*Rai Sri Ram Bahadur.*]

the Patwaris from servants of the village to servants of Government, the levying of any cess from the classes connected with land, for defraying the expenses of their remuneration, was wholly unjustifiable. On the occasion of previous Budget discussions, at this Board, I have been urging the abolition of the Patwari rate. In doing so I simply echoed the universal voice of the payers of that rate in the United Provinces; and I am glad to notice that the same feeling existed in the minds of the officials also, as the remarks just made by the Hon'ble Mr. Porter, the official representative for those provinces, shows. In reply to the remarks made by me on this subject during the last year's Budget debate, and in defence of the action of Government for the retention of this rate, the Hon'ble Mr. Baker was pleased to say that 'the history of the patwari-cess in the United Provinces' threw "grave doubts on the reality of the benefits to be derived by the cultivating classes from the abolition of the cess.' But I beg to say that no such doubt ought to have been entertained, as the enactment (Act IX of 1889) governing the appointment of Patwar is empowered the landlords to realize from the actual cultivators of the soil a moiety of the cess paid by them to Government; and the landlords exercised this power to the full extent. Your Excellency's Government has earned the gratitude both of the land-holding and the cultivating classes who will be benefited equally by the relief now afforded them by the remission of the Patwari cess.

"WANTS OF THE UNITED PROVINCES.

"My Lord, with Your Excellency's permission, I would like first to notice briefly those portions of the Financial Statement which have a direct bearing on the United Provinces—the Provinces which I have the honour to represent, and to urge, for the consideration of Your Excellency's Government, some of the most pressing local requirements and the necessity for enlarging the amount at present allotted to the Provincial Exchequer for expenditure under the settlement now in force.

"I find that in the Budget Estimates—

(*1*) provision has been made for Famine Relief and for suspensions and remissions of revenue,

(*2*) an additional grant of three and a quarter lakhs has been given for carrying out the reforms recommended by the Police Commission, and

(*3*) a sum of Rs. 30,000 has been given for the expansion of the mechanical apprentice class at the Roorkee College.

"As regards the first item, I beg to say that the Provinces have hardly had breathing time to recover from the injurious effects of the unprecedented frost of last year's Winter; the partial failure of the rains in the last rainy season and the keeping off of the Winter rains, too late to retrieve the lost position, have rendered the agricultural outlook in many parts very gloomy and serious. No less than eight districts, or portions of districts, comprising an area of 10,504 square miles, with a population of 3,337,000, have been declared by Government as affected by famine, and the number of persons now on the Relief Works in the affected areas is about 200,000 It cannot, however, at present be said with certainty whether the sum allotted in the Budget will suffice for the purpose.

"The three items described above are the only additional allotments. The Imperial Government has made no further additions to the amount at the disposal of the Local Government to meet the increasing expenditure required for sanitary, educational, and other administrative wants of the Provinces. Indeed, my Lord, the absence of any additional grants in the Budget allotments, for the removal of some of the most pressing needs of the Province, has, I must confess, engendered a feeling of great disappointment. I beg to mention some of the most important matters deserving immediate attention, but which, for want of funds, cannot be taken in hand.

[*Rai Sri Ram Bahadur.*]

"SANITATION.

"The United Provinces have a greater number of big and thickly populated cities and towns than any other province. The carrying out of sanitary measures in these urban areas does therefore occupy a most prominent place in the list of administrative works. The necessity for these measures has now acquired a greater importance in order to prevent and alleviate the severity of plague and other epidemic diseases. These cities and towns require funds to demolish their insanitary quarters, to improve the paving of their roads, alleys and side walks, to widen narrow streets, and to construct and perfect their systems of drainage. Some of the larger municipalities have already commenced to improve and construct their drainage system, but it is impossible for them to bring them to completion without substantial aid from the Government. The incomes which these and other municipalities derive from local sources do hardly suffice for their ordinary expenses. Without Government assistance the measures of sanitation so necessary for the improvement of the health of these towns cannot be taken in hand. In the Home Department Resolution No. $\frac{79}{95}$, dated the 17th January, 1906, Your Excellency's Government has announced the policy that the municipalities and local bodies should be encouraged and assisted in carrying out measures of sanitary improvement.

"EDUCATION.

"The next matter which deserves an equal—if not greater—share of attention is Education. A considerable increase in the sum now allotted is necessary for the expansion of Education in all its branches, but those mentioned below require special consideration.

"*Secondary Education.*—The special grant of 6 lakhs, out of the 35 lakhs to the whole of India, has enabled the Educational Department to give a good start in Primary Vernacular Education; a still larger expenditure is required to bring the United Provinces abreast with other provinces. But I am sorry to say that Secondary Education has not received the care which its importance deserves. The grant for Primary Education being ear-marked, no portion of it can be applied to improve Secondary Education. In its last review on Education the Local Government, referring to Secondary Education, remarked that in no branch of public instruction is reform more urgently required. The local University has been trying to raise the standard of collegiate education; but this object cannot be attained as long as the students from the institutions imparting Secondary Education go to the colleges with meagre attainments and with no solid training. My Lord, the situation is so truly depicted in the concluding portion of those remarks that I cannot refrain from quoting them *in extenso* :—

'There can be little doubt that the policy of concentrating expenditure on Primary Education and leaving English Education to look after itself has been pushed to undue lengths, with results that were certainly never contemplated by the Government of India, and, in fact, are productive of general dissatisfaction. The remedy is to improve the position of teachers so as to attract good men, to improve the accommodation and surroundings of the schools, to build decent Boarding Houses, and to make large grants to aided schools. The Local Government is doing what it can. . . . . but a full measure of reform must await a grant from the Imperial Exchequer.'

The sum annually required by the Local Government to improve the position of Secondary Schools is five and-a-half lakhs to be applied to the following objects:—

(1) Improving the teaching staff in English Schools . .	1,50,000
(2) Increasing grants-in-aid to English Schools . . .	1,00,000
(3) Improving the teaching staff in Vernacular Secondary Schools.	1,00,000
(4) Grant for buildings	2,00,000

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"But on this point also the Budget Statement is totally silent and the prayer of the Local Government for additional allotments has not met with a favourable response.

"*Female Education.*—No Province is more backward in female education than the United Provinces. In the Quinquennial Report on Education in India (1897-98 to 1901-02) it was noticed that, except for the Frontier Province, the United Provinces stood at the bottom of the list, with only one girl out of every 203 attending a Primary or Secondary School. Matters have not improved much in the succeeding three years, for the Provincial Education Report, for the year ending 31st March 1905, gives the number of girls attending schools as follows :—

Secondary Schools	3,304
Primary Schools	18,309
Private Institutions	4,037
TOTAL . .	25,640

These figures give the very insignificant percentage of ·74 only for every hundred (in other words seven girls in a thousand) of the female population of the school-going age. This deplorable condition of female education in the Province attracted the attention of the Local Government, and in the last year a committee of Indian gentlemen was appointed to go round and visit institutions imparting education to females in the different provinces, and submit a feasible scheme suitable to the condition and wants of the United Provinces. In due course the Committee submitted their Report containing suggestions for the improvement and expansion of female education; and the scheme proposed by them, when in full working, was ultimately to cost about 6 lakhs of rupees a year. To give the scheme a start a much smaller sum was required, but the Local Government in its letter dated 22nd February last addressed to the Director of Public Instruction, though valuing greatly the proposals of the Committee, expressed its inability to give effect to those proposals in their entirety for some time to come; and said that it had no fund s to make any further allotment whatever for the purpose during the year 1906-07.

"My Lord, these facts speak for themselves and require no comment. The situation is deplorable indeed when not even a beginning can be made in the improvement of female education for want of funds.

"*Other Educational Reforms and Measures.*—In its Resolution reviewing the educational progress of the last year, the Local Government requires about 2½ lakhs of rupees as a recurring, and 14½ lakhs as non-recurring, for additional expenditure on reforms considered to be most urgently needed in collegiate education and in the inspecting staff. This demand of theirs also has received no favourable consideration.

"The educational awakening in the United Provinces is unprecedented. To commemorate the Royal visit, the establishment of a Medical College was decided upon, and within the short space of only six weeks no less than 12 lakhs of rupees were subscribed spontaneously for that purpose. 'Private liberality,' says the Local Government in its review on the last Educational Report, 'has done much. Within the last three years several lakhs of rupees have been spent on the schemes for the development of Arabic and Sanscrit, on the endowment of scholarships and on the building of Schools and Boarding Houses . . . Including these sums (19,55,500), and contributions from missionary bodies and donations . . . the subscriptions of the public for education in the Province must in three years have amounted to nearly 40 lakhs of rupees.'

"Surely, my Lord, a people who have shown their eagerness for educational advancement in such a practical way deserve every encouragement from the Government who should help them in their efforts with liberal pecuniary aid.

"The aggregate amount of money received from all sources and spent on the education of each unit of population in the United Provinces is very low

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as compared to all other provinces, with the exception of the North-West Frontier Province. The tabular statement given below (compiled from the returns contained in the various Provincial Educational Reports for the last year) will show that the United Provinces spent only Rs. 80 for each thousand of their population, whilst Bombay, which tops the list, spent Rs. 245 for the same unit.

Table showing for each Province (excluding Native States), the total expenditure on education from Provincial Revenues, Local and Municipal Funds and the special grant of Rs. 35,00,000; and the expenditure per thousand of the population according to the census of 1901.

Province.	Provincial Revenues.	Local Funds.	Municipal Funds.	Provincial share in the special grant of Rs. 35,00,000.	Total of columns 2, 3, 4 and 5.	Population according to the census of 1901.	Expenditure per thousand of population.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Bombay	26,29,430	9,72,209	4,51,887	5,00,000	45,53,526	18,559,561	245
Burma	9,34,388	2,58,605	2,48,626	2,00,000	16,41,619	10,490,624	156
Central Provinces and Berar	6,29,478	6,56,738	1,09,269	2,00,000	15,95,485	12,630,662	126
Punjab	13,26,732	5,76,936	3,40,443	3,00,000	25,44,111	20,330,339	125
Assam	3,08,427	3,28,298	8,500	1,00,000	7,45,225	6,126,343	121
Madras	25,51,641	9,45,280	2,69,829	6,00,000	43,66,750	38,209,436	114
Bengal	32,27,919	17,45,521	1,17,285	10,00,000	60,90,725	74,744,866	81
United Provinces . .	11,47,247	19,18,997	1,51,072	6,00,000	38,17,316	47,691,782	80
North-West Frontier . .	31,124	51,761	38,266	*Nil.*	1,21,151	2,125,480	56

"PROVINCIAL SETTLEMENT.

"On the occasion of previous Budget debates I have tried to show that the United Provinces are not being fairly treated by the Imperial Government in the matter of allotments made to them for local expenditure out of the revenues raised by them. When the last Provincial settlement was being made we hoped that it would be effected in such a way as to put the Local Government in possession of funds which would suffice not only to cover the actual expenses, but leave a good margin to enable it to meet the ever-increasing wants of a progressive Province, in matters administrative, sanitary and educational. In the Financial Secretary's Memorandum appended to the Budget the estimated revenue for the previous provincial settlement is given at Rs. 3,42,62,000 and the expenditure also comes to the same amount. For the present '*quasi*-permanent settlement' the figures both for revenue and expenditure are Rs. 3,66,64,000. No doubt the Government of India have now and then been helping the provincial exchequer with additional grants to meet certain unforeseen charges, such as Famine Relief and remissions of revenue, etc.; but, my Lord, though the sums thus doled out serve the purpose for which they are given, yet unless the allotment is increased by 50 lakhs a year the provincial wants cannot be adequately relieved, nor can improvements of a satisfactory nature be effected in the various administrative measures required to promote the material prosperity and educational advancement of its people. That the United Provinces have been starved in the past admits of no doubt, but that is no reason why the same state of things should be allowed to continue in the future. Justice requires that they should receive the same treatment financially as the other provinces of India. They contribute no less than a quarter of the total amount of land-revenue payable by the whole of British India. They do not receive as liberal a share in certain heads of divisible revenue as the other provinces do. The subjoined table will show the approximate shares which the different provinces receive

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respectively in those heads of revenue; these shares have been calculated from the figures given in Finance and Revenue Accounts of the Government of India for the financial year 1904-05 at pages 6-7, 18-19 and 22-23 :—

Province.	Heads of divisible revenue.					
	Land Revenue.	Stamp.	Excise.	Assessed taxes.	Forest.	Registration.
United Provinces .	$\frac{1}{4}$	$\frac{1}{2}$	$\frac{1}{4}$	$\frac{1}{4}$	$\frac{1}{4}$	$\frac{1}{4}$
Bengal . .	$\frac{5}{6}$	$\frac{1}{2}$	$\frac{7}{16}$	$\frac{1}{4}$	$\frac{1}{4}$	1
Central Provinces	$\frac{7}{8}$	$\frac{3}{4}$	$\frac{1}{4}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$
Burma . .	$\frac{2}{3}$	$\frac{3}{4}$	$\frac{1}{3}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$
Punjab . .	$\frac{6}{7}$	$\frac{3}{4}$	$\frac{1}{4}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$
Madras . .	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{4}$	$\frac{1}{4}$	$\frac{1}{4}$	1
Bombay . .	$\frac{7}{8}$	$\frac{3}{4}$	$\frac{1}{4}$	$\frac{1}{2}$	$\frac{1}{2}$	$\frac{1}{2}$

A glance at this table will show that the United Provinces' share in land-revenue is only one-fourth, while the shares of the more favoured provinces range from one-half to seven-eighths. Under head Stamp four provinces get three-fourths, while the United Provinces get only one half. Excise gives a larger share to Burma and Bengal—that of the last-named being seven-sixteenths, *i.e.*, a little less than one-half—than given to the United Provinces which get only one-fourth. In Assessed Taxes no less than four provinces get one-half, but the United Provinces get only a quarter. Under the head Forest four provinces get one-half, but the United Provinces receive only a quarter. Under no head is this difference more visible than Registration. Two provinces get the entire revenue, others get a moiety, the United Provinces alone getting only a quarter.

"The total receipts under the different heads of divisible revenue for the United Provinces in 1904-05 were as follows:—

	Land Revenue.	Stamps.	Excise.	Assessed Taxes.	Forest.	Registration.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total amount . . .	6,31,00,000	84,46,000	1,02,00,000	20,90,000	23,97,000	4,54,000
Imperial share . . .	4,57,00,000	42,23,000	76,68,000	15,76,000	17,97,000	3,40,000
Provincial share . . .	1,73,00,000	42,23,000	25,00,000	5,13,000	5,99,000	1,13,000

If the United Provinces' share in land-revenue alone be equalised to those of the more favoured provinces, their finances will be placed in a satisfactory financial condition. The same object can also be attained by the equalisation of the United Provinces' share in two or three other heads of revenue, say Stamp, Excise and Assessed Taxes, with those of other provinces, who are more favourably treated in this respect.

"INDUSTRIAL EDUCATION AND INDIGENOUS INDUSTRIES.

"My Lord, one of the highly disappointing features of the Budget Statement is that only a very small addition has been made to the amount to be spent on technical and industrial education; the total additional sum for the whole of British India being R2,54,000 only. It is hardly necessary to state that the

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addition now made is wholly inadequate when we take into consideration the great importance of the matter, the gravity of the situation, the large interests at stake, the incalculable injury which the absence of a proper and well-organised system of technical and industrial education has done to the material condition of the people, the previous neglect by Government in this direction, and lastly though large surpluses have been accruing since the last seven or eight years yet this branch of education excepting agriculture has not been further advanced. And this paltry sum of 2½ lakhs of rupees has been given to only four provinces and for specified purposes.

"My Lord, opinions may differ as regards the causes—economic or otherwise—which have brought about the poverty of the masses of the Indian population; they may differ also on the question whether the people are getting poorer or richer, but there can be no diversity of opinion as to the fact that the great masses of the people of India are really poor. No better or higher authority can be cited on this point than Your Excellency's distinguished predecessor Lord Curzon himself, who, when summing up the Budget Debate in 1903, said as follows:—

'I do not wish it for a moment to be thought . . . that there is no poverty in India. Far from it. There is enough, and far more than enough. There is a great deal more than anyone of us can contemplate with equanimity or satisfaction.

"Such a conclusion must force itself irresistibly upon the mind of every impartial observer of the state of affairs in this country. The whole of the vast population of India may be divided into three classes—the upper, the middle and the lower. The upper class consists of a handful of big zamindars, rich merchants, and holders of important Government offices. They may be left out of consideration as they form only an infinitesimal portion of the population. As regards the middle classes, who form the backbone of the nation, a large number of them look to service or one of the professions as their only haven. But these walks of life cannot absorb any appreciable number of them; they have very slender chance of earning even a humble livelihood, as trade, commerce and industry are practically shut to the majority of them. If we descend to the lower classes—the vast mass—we are confronted with a spectacle of poverty which, as Lord Curzon said, is 'a great deal more than any one of us can contemplate with equanimity or satisfaction'—and these lower classes form more than 80 per cent. of the three hundred millions of the population of India. In days gone by a goodly number of them had either agriculture or an independent calling of their own as means of livelihood They either tilled the soil themselves, or were employed by the agriculturists as labourers, or followed some handicraft. The only employment now available to the great majority of the population in the rural areas is either cultivation or labour. The lot of the cultivator, though a little better, is not the less hard or less precarious than that of the labourer. The majority of the peasant classes is involved in deep and inextricable indebtedness, and if the condition of the agricultural labourer is miserable in ordinary times, it becomes simply unbearable, when by the least vicissitude of the season there is a stoppage or cessation of work in the fields. The labouring classes are in a chronic state of poverty hardly raised above the point of starvation.

"The problem of a few thousand of the unemployed in England is deeply exercising the minds of His Majesty's Ministers, but here in India millions of human beings, also subjects of the same Sovereign, are without employment and sufficient food. This problem of the unemployed in this country, I humbly submit, should engage the serious attention of the Government.

"My Lord, one of the most disastrous and far-reaching effects of the great famine of 1877 was that vast numbers of the artisan and industrial classes, finding their occupations crippled or gone altogether, forsook their hereditary callings and betook to agriculture as a means of subsistence. This combined with foreign competition dealt a death-blow to native industries and handicrafts. A great portion of the rural population has thus been driven to fall back upon land,

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and adopt as their calling agriculture, the success of which in India, more specially in those parts where the means of artificial irrigation are deficient or non-existent, depends largely on the downfall of rain at seasonable times and in suitable quantities. A fierce competition for land for agricultural purposes has sprung up and pressure on it has increased to an alarming magnitude.

"In order to protect the rural masses against the consequences of drought and to improve their condition to resist the effects of famine, the first Famine Commission in their report of 1880 suggested (1) extension of means of irrigation wherever it was practicable with advantage, and (2) improvement in the methods of agriculture. Both these subjects have now been taken in hand by the Government and are receiving due consideration. As regards the first, recommendations of the Irrigation Commission are being carried out in several parts of the country. With regard to the second, steps have already been, or are being, taken to establish institutions for scientific research, for imparting instruction in scientific and practical agriculture and for introducing measures calculated to improve the indigenous methods. Liberal allotments for these purposes have been made to the different Local Governments. The provincial Departments have been awakened to their real duties and it is hoped that, within a reasonable period, lasting and extensive improvements will be effected in the agricultural methods of the country, and which would help to remove the poverty of the rural classes to a considerable extent.

"It is an historical fact that only a hundred and fifty years ago India was industrially one of the foremost countries in the world. Not only did it supply its own cotton and silk fabrics, its metal utensils, its sugar and other industrial products, but exported many of these articles to foreign countries, including the British Isles. But the adoption of the policy of protection by the ruling country in days gone by and other potent causes have dealt the death-blow to the once flourishing industries of India, and alas! her people have now been reduced to the condition of a purely agricultural nation. The figures given in the last Census Report reveal the very disquieting fact that the means of livelihood of a great majority of the Indian population is agriculture. Roughly speaking, of the total population of 300 millions, no less than nearly 192 millions are returned as having agriculture as the means of their subsistence. This indicates that out of every hundred people no less than nearly 66 live by agriculture. A merely agricultural nation, my Lord, which depends to a very large extent on the manufactured goods of other countries, can never rise in prosperity. 'An agricultural nation,' observed Frederick List, the eminent German economist, 'is a man with one arm, who makes use of an arm belonging to another person, but cannot be sure of having it always available. An agricultural manufacturing nation is a man who has both his arms of his own and at his disposal.' The first Famine Commission, in their report, alluded to above, noticed with concern 'that at the root of much of the poverty of the people of India, and of the risk to which they are exposed in seasons of scarcity, lies the unfortunate circumstance that agriculture forms almost the sole occupation of the mass of the population, and that no remedy for the evils can be complete which does not include the introduction of a diversity of occupations, through which the surplus population may be drawn from agricultural pursuits, and led to find the means of subsistence in manufacture or in some such employments.' My Lord, this was the state of things in 1880; more than a quarter of a century has passed away since then. Has any substantial, enduring and appreciable improvement taken place in the condition of the majority of the people, regarding whom the above remarks were made? I am deeply grieved to say that the only answer which can be given to this question is in the negative. It is true that some people have found employment as operatives in the mills established since 1880, in the mining industries recently introduced and on the extensive lines of railways opened since that time. But, my Lord, when the fact is taken into consideration that in the last census (1901) the persons whose means of subsistence is agricultural labour came to about 35½ millions—leaving out the agriculturists proper—the number of men who have found employment in the newly established mills, mines and railways sinks into insignificance, and it cannot be said that any appreciable change for the better in the general condition of that class of people has taken place.

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"The question of industrial education has sometimes been mooted, but it has never engaged the attention of Government to the extent which its importance demands. Your Excellency's predecessor appointed a Committee in 1901, which was directed to visit the different Provinces with a view to enquire into the advisability of establishing Industrial Schools at suitable places and to advise Government, after consultation with local educational officers and others, what in the opinion of the Committee would be the best means of establishing such institutions. The constitution of the Committee had, however, one great drawback—it had no Indian on it as a member. The Committee visited various industrial centres and the head-quarters of the Provincial Governments, held local conferences, collected much useful and valuable information and finally submitted their report. That report embodied proposals which did not commend themselves to the Government of India, and in the Home Department Resolution of 14th January 1904 those proposals were characterised as not fulfilling the requirements laid down in the instructions given for the guidance of the Committee. The recommendations of the Committee were described as open to serious objections. The said Resolution laid down certain lines according to which Local Governments were desired to take action with regard to Industrial Schools as well as the adoption of means to produce better handicraftsmen. But the solution of the problem was left to Local Governments.

"My Lord, this was in 1904; since then the Government has created a new bureau specially devoted to Commerce and Industry, and has placed it under an officer who is possessed of an intimate knowledge of the requirements of the various Provinces and who by his broad sympathies is fitted to advance the cause of industrial training and of the indigenous industries. My Lord, the subject divides itself into two branches; first, industrial education, and, second, revival and creation of indigenous industries. It is hoped that both these matters will receive a more careful attention from Your Excellency's Government than they did during the late *régime*; that prompt, well-defined and systematic action will be taken, and means devised for the resuscitation, promotion and encouragement of indigenous industries, for starting industrial schools where none exist, and for placing the existing institutions on a more useful and efficient footing. In order to attain these objects the appointment of special expert officers, European and Indian, both under the Central and Local Governments, appears to me to be a necessary step. These officers should devote the whole of their time to the subject What I beg most earnestly to submit is that not only would Your Excellency's. Government be pleased to devote their best attention to this matter, but would so place sufficient funds at the disposal of the Provincial Governments to enable them to carry on a well-defined, progressive and gradually expanding system of technical and industrial education. No time should be lost in adopting measures, in addition to those already taken, to resuscitate dying industries and manufactures, and to develop and expand those which are in existence, so that every possible resource of the country may be profitably tapped and utilized, and a substratum of wealth, among the people, may be created, which would enable them to tide, over without great suffering, calamities like famine and scarcity. The adoption of such measures will not only improve the material condition of the people, but will also save, to a great extent, the large expenditure which the Government incurs on such occasions and for the recoupment of which recourse is not unoften had to harassing taxation. The considerable sums which Governments of other civilized countries devote to Industrial Education and to the promotion and encouragement of indigenous industries place in very unfavourable light the very small amount which is devoted to this purpose in this country. My Lord, the people of India entertain a very sanguine hope that Your Excellency's Government will be pleased to take a more extensive and more vigorous action in the matter of technical and industrial education and of the revival, establishment and development of indigenous industries. This hope of theirs is strongly fortified by the fact that one of the first measures taken by Your Excellency was the appointment of a Committee to enquire into and report on the question of purchasing supplies and stores for Government Departments from local manufacturers. The Resolution appointing the Committee and indicating the lines to be followed in purchasing stores of local manufacture has

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in some quarters been styled as the 'Swadeshi' Resolution. The sympathetic policy indicated in that Resolution will, when carried out, no doubt give great impetus and encouragement to local industries.

"Before I conclude my remarks on this subject, I beg to bring to Your Lordship's notice that the recent action of some of the Government Departments is not calculated to encourage local industries. I refer particularly to supplies of warm clothing issued, through the Army Clothing Department, to the troops; although worsted socks of good make and finish could be supplied by the Cawnpore Woollen Mills, yet, I am told, a very large order has just been sent Home without giving the said mills or any other Indian firm a chance to submit a tender for supplying that article. When the Cawnpore Woollen Mills asked for a specification to enable them to submit a tender, they were told that none was available. Articles imported from England have to be paid for long before they can be brought into use; and they cannot be rejected if found inferior in quality. The English manufacturers pay no income tax in India, while the Indian mills, by whom such tax is paid, are deprived of the profits which they would make by getting such jobs.

"INCOME-TAX.

"My Lord, there is one item of income which requires special explanation. While presenting the Budget Statement for 1903-1904, Sir Edward Law anticipated a decrease of £240,000 = R36,00,000 in the receipts under the head of Income Tax, from the rise of the taxable limit of incomes to R1,000. For the year preceding, the Accounts gave the total collections under the head of Assessed Taxes as amounting to R2,11,56,423. In the first year after the remission this amount fell to R1,82,19,976. But from the next year the amounts began to rise annually, ; in the year 1904-1905 it reached to R1,90,47,032, and for the current year (1905-1906) it is estimated to come to R1,96,33,000. For the coming year it is estimated that this item of revenue will yield R2,01,48,000. A glance at these figures raises in one's mind a very strong suspicion that many persons who ought to have been exempted either have got no exemption at all or that they are being reassessed. The increase of more than 19 lakhs in the estimated income for the year 1906-1907 over that of 1903-1904 appears to be otherwise inexplicable.

"GRADE PROMOTIONS OF SUBORDINATE, JUDICIAL AND EXECUTIVE OFFICERS.

"There is one matter connected with the public services in India to which I beg to invite the special attention of Your Excellency's Government. Under Chapter VI of the Civil Service Regulations grade promotions are allowed to the members of the services enumerated therein, but the subordinate judicial and executive branches of the Provincial Service are excluded from that category ; the result is that Munsifs and Subordinate Judges in the judicial branch and Deputy Collectors, Sub-Deputy Collectors and Tahsildars in the executive branch, do not get any temporary grade promotions. These classes of public servants yield to none in their devotion to duty and the performance of the work entrusted to them. In fact, it is they on whom the great bulk of the executive and judicial work in the districts and the sub-divisions falls. The allotment of small sums to each of the provinces will suffice to cover the cost of giving temporary grade promotions to these hard-worked public servants. The bestowal of this privilege will be highly appreciated by them and will give them an incentive to work still better.

"APPOINTMENT OF INDIANS AS ASSISTANT ENGINEERS.

"There is another question relating to the public service in India to which I would draw Your Lordship's attention. It is the appointment of Assistant Engineers to the Indian Public Works Department made in England by the

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Secretary of State for India. Until recent years the door of competition for entrance into the Public Works Service of the Imperial branch was open to such Indians as had the means and the enterprise to compete for those appointments by entering the Royal Engineering College at Cooper's Hill. Lately the number of appointments open to Indians was limited to two. The notices issued by the Secretary of State during the last two years inviting applications from candidates for appointment as Assistant Engineers expressly excluded the Indians, but as the appointments advertised for were in addition to those to be made from the Royal Engineering College at Cooper's Hill, the appointments which were open to Indians, as pointed out by the Hon'ble Sir Denzil Ibbetson during the Budget discussions last year, remained untouched. The Cooper's Hill College is going to be closed, I think, after this year: the Indian public are anxious to know what steps the Government is going to take in order that the appointments which can now be secured by Indians will remain open to them in future when the Cooper's Hill College ceases to exist.

"ACCOMMODATION FOR THIRD CLASS RAILWAY PASSENGERS.

"My Lord, there is one matter connected with the Railway administration to which the Indian public attach great importance, and therefore I consider it my duty to bring it to Your Lordship's notice. There has been a complaint now of long standing that the number of carriages for third class passengers is insufficient on almost all the railway lines, and falls much below the requirements of the constantly growing traffic. This drawback is most injuriously felt when there is a great pressure of third class traffic, specially on the occasion of great gatherings at the religious places. The inconvenience and discomfort to which third class passengers are put, and the great risk of falling victims to epidemic diseases which they incur because of the overcrowding in the carriages, and the long time they have to wait before they can find accommodation in a train, are matters which pass description. It is not an infrequent sight to find the passengers huddled together in trucks and waggons intended for carrying goods. These goods waggons have sometimes labels attached to them limiting the number of passengers to be accommodated in the hot and cold weather, but this injunction is more honoured in the breach than in the observance. My Lord, it is the third class passengers who contribute the large sums which go to swell the railway earnings in coaching traffic. They being voiceless cannot give utterance to their grievances; their case therefore deserves the greater attention. In order to remove their just grievances and to minimise their discomfort and inconvenience, it is necessary that the number of third class carriages on the principal lines should be largely increased. There can be no excuse now for not increasing the number of this class of carriages, as large yearly surpluses have been accruing to those railways, a portion of which can be applied to no better object than providing sufficient accommodation for the class of passengers who contribute so largely to their earnings.

"My Lord, before I conclude I beg to say a few words on the reduction of postage on letters. The time, in my opinion, has come when the minimum charge should be reduced from half-an-anna to one pice. The concession made to the public, by increasing the weight of letters to be carried for half-an-anna, is not of much benefit to them, as half-tola weight letter paper is used more generally than paper exceeding that weight. But by the reduction of postage from half-an-anna to one pice real benefit will be conferred on the public. Receipts of the Postal Department have been increasing steadily every year, and after deducting all expenses, large annual savings have been accruing to Government. In the Financial Secretary's Memorandum the increase for the year about to close is estimated at a little over 15 lakhs, and for the ensuing year it is anticipated to reach nearly 19 lakhs. No apprehension should be entertained of any ultimate loss of income from the concession. Past experience of the working of the Postal Department has shown that

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whenever any concession has been made the increase in the receipts has always exceeded the anticipated loss."

The Hon'ble THE MAHARAJA OF DARBHANGA said :—"My Lord, it has become the custom for unofficial Members of Council like myself to take advantage of the yearly discussions upon the Budget to lay before the Government of India their submissions upon questions of internal administration in which they feel themselves to be interested. In past years there have been occasions more than one in which it has been impossible to avoid controversy or, at all events, serious disagreement with the policy of Government. Today I am glad to recognise that we are meeting in an atmosphere of rest and calm. As the Secretary of State for India observed, in his suggestive speech in the House of Commons some weeks ago, the time has come to allow India to take breath : and we in Bengal at any rate are glad to think that in those words we have discovered the keynote of the policy which Your Excellency intends to pursue in internal affairs. But we are not without our hopes also of progress upon the lines of genuine sympathy and mutual trust which stand revealed by Your Excellency's public utterances. We are in no hurry. The bustle and excitement of the past seven years have cured even the most advanced of Indian reformers of any desire in that direction : but we are nevertheless full of anticipations. Year by year the educated class in India is growing : and while we take a pride in our connections with England, and are grateful for the privileges we enjoy, we are looking forward to the time when Mr. Morley's visions may be realised and when we may be more closely associated with the government of the country than we are at present. Personally all my instincts and all the instincts of the land-owning class to which I belong are against change; but we like, my Lord, to feel that we are trusted by our rulers, and that our efforts to act as the mouthpiece of Government to the people are being appreciated.

"Your Excellency has already heard from many an authoritative source of the sincerity and the depth of loyal welcome which India has been proud to extend to Their Royal Highnesses the Prince and Princess of Wales. We in Bengal affirm that we yield to none in our affection for the Royal House; and although Their Royal Highnesses were not able to extend their tour to any other portion of Bengal than the capital of the province and of the Empire, they may rest assured that whether at Dacca or at Bankipore the manifestations of joy and respect would have been no less outspoken than they were in Calcutta. The memories of Their Royal Highnesses' visit will long be cherished in India, and the kind and sympathetic words which they have everywhere spoken in response to our greetings have sunk deeply in our hearts.

"I now venture, my Lord, to approach the consideration of two questions in which I confess I am greatly interested. The one relates to the separation of Executive and Judicial functions, the other to the development of Agriculture.

"I am glad to observe from the recent home telegrams that there is a possibility of some reduction being made in the Army expenditure—an economy which I am sure would be applauded by the whole country. If an expenditure of 15 millions was considered sufficient during the South African War, when Russia was in her full strength, there can surely be no sound reason why an expenditure of considerably over 20 milions should be necessary now when the power of Russia has been broken for years to come, and when we are further protected by '*ententes cordiale*' and the Japanese Alliance. What, I ask, is the use of alliances if we are not to take advantage of them? There is not the shadow of a doubt that 5 millions a year might safely be cut off the army expenditure for the next ten years, and if the 50 millions thus saved were sunk in developing the great resources of the country, we should at the end of that time have laid the foundations of a new India: and with our sinews of war thus strengthened we should thereafter be in a much better

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position to cope with Russia, should she have designs upon India in the future. On the other hand, if we sink our resources in militarism while Russia, which is sick of war, sinks hers in peaceful development, it may go very hard indeed with India should the shock of conflict ever come. Five million sterling a year represents a capital of one hundred and fifty million sterling. Just imagine for a moment what that would mean if applied for ten years to the development of the country.

"Among the resources of the country which require developing, the great industry of agriculture stands pre-eminent. I am aware that Government intends spending at least 20 lakhs every year in the improvement of our great industry; but unless the cultivators are placed in a position which will enable them to take advantage of the improvements which Government so generously offers, I am afraid that the money spent will be to a large extent wasted. As Mr. Moreland, Director of Agriculture for the United Provinces, remarked in his paper read at the Benares Industrial Conference :—

'Quite apart from the advance that is to be hoped for from the applications of agricultural science to this great industry, the fact stands out that capital is the great need; and so long as the cultivator cannot find money to realise his existing ideal, it is of little use to try and enlarge his ideal by the introduction of new elements that need still more money for their realisation. You are aware that the Government of India has decided to increase largely the expenditure on the Agricultural Department; but this policy can meet with full success only if the supply of capital is organised at the same time.

"Here then is a further need for cheap capital, for much of the labours of the Agricultural Department will necessarily be wasted if capital is not forthcoming to enable the people to realise their results. So that the supply of cheap capital stands out clearly as the central factor in the problem of agricultural improvement at the present time.

"It would be beyond the scope of this brief paper to discuss in detail the methods by which capital can be brought within the cultivators' reach, but a few governing conditions may be briefly stated.

"Firstly, the capital required by the individual cultivator is small; but, secondly, the aggregate amount required is very great; while, thirdly, the supply must be made promptly and on terms that the cultivator can accept. It follows that a very complex organization is required to control a large capital and distribute it in small sums among a great number of individuals with due regard to the character and competence of each. These conditions make it impossible for the need to be met by banks working on European lines; and to my mind, at least, they make it equally impossible to rely on the action of Government agency. In a word, the necessary organization must be built up among the people who are to share its benefits.

"As you are aware, an attempt is now being made to create the beginnings of such an organization in India. The economic side of the co-operative movement will no doubt be dealt with fully by other speakers at this Conference: it suffices for my present purpose to point out that either this or some other equally effective form of organization is a necessary preliminary to any considerable improvement in the agriculture of the country—nay, more, it is necessary to prevent the progressive degradation of our greatest industry.'

"These, my Lord, are weighty words.

"What I have to suggest, therefore, is that Government should tackle the great question of agricultural finance in a much bolder spirit than they have hitherto done. In the Co-operative Credit Societies Act an excellent measure was passed a couple of years ago, but I do not think that Government are backing it up as they ought to do. I am aware that a fair number of Societies have been started in various provinces; but altogether the money turned over by them, so far as I can learn, amounts to only a few thousand rupees, and at the present rate of progress I am afraid that the end will not be reached this side of the millennium. Cultivators themselves have not the capital required to develop their holdings, and moneyed men are naturally chary of new ventures. But while, as Mr. Moreland says, it might be difficult for Government itself to directly finance the cultivators, can it not do something to encourage the moneyed men of the districts to venture a little in the way of financing the villagers? I

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daresay, my Lord, some could be found who would be willing to risk their capital if they had some sort of Government guarantee behind them. With such help, small local banks might be formed which would finance the surrounding villages, or perhaps Government itself might deposit something experimentally in selected villages working under the Co-operative Act, without waiting for the people to first of all put down their money ; or Government might deposit in the village society one rupee for every rupee deposited by non-members. I merely throw out these suggestions for what they are worth. All I want is to impress upon Government the absolute necessity of tackling fearlessly this great problem, which is in reality the pivot on which all other problems turn. If the Imperial Government would give a few lakhs every year out of its surpluses to the Local Governments, to deal with as they may think best in developing a sound system of rural finance, it would be indeed surprising if great good to our Indian Empire did not result.

"I now turn, my Lord, to the question of the separation of the Executive and Judicial functions. In my Budget Speech last year I ventured, my Lord, to touch upon this matter, which is regarded by a large and influential section in our community as a matter of the highest importance. What I said then I will, with Your Excellency's permission, repeat today. I ventured to remind Your Excellency's predecessor that the Government of India had since 1898 had before it a memorial signed by a number of distinguished Anglo-Indian officials, in which a prayer was made for the initiation of this reform and a number of weighty arguments advanced in its favour. So far as the public is aware, no reply has yet been given to that memorial. The reform is influentially advocated, and with it so acceptable to a large section of Indian public opinion that I trust I may be allowed to hope that Your Excellency may find the time to give the matter a favourable consideration. In the note of dissent which I appended to the report of the Indian Police Commission I took the liberty of indicating the methods in which, in my humble judgment, the reform can be carried out. It is proposed by no one that it shall be universally introduced throughout India, but we pray that its adoption may be sanctioned in certain carefully selected districts in more settled portions of Bengal, Madras and Bombay.

"Regarding the Calcutta Improvement Scheme, there is very little to be said this year. By next session we may look forward to have the matured proposals of Government before us, and I feel assured that the representatives of the various public bodies and associations will meet with every attention from Your Excellency.

"I have just one other matter to which I wish to refer.

"There was a question asked, my Lord, in the Bengal Council not long ago regarding the bunding of the open space of the Gorai River, which appears to me to open up a question of extreme public importance; and I should like to be allowed to dwell upon it for a moment. The extension of Railway enterprise in Bengal has undoubtedly been of great utility, and eloquent testimony of public appreciation is rendered by the large number of those who take advantage of the facilities afforded ; but the fact remains that there is a stong body of opinion that an enormous silent mortality has been the result of rising enterprise in Bengal, beginning with the construction of the East Indian Railway to Burdwan in 1856. It is held that malaria has been intensified in almost every deltaic district traversed by railways by the restriction to drainage caused by the heavy embankments and the neglect from economical resources to provide sufficient waterways for flood water. When Your Excellency's illustrious grandfather was Governor General, Burdwan was a health resort for Calcutta folks. Why has it now gained an unenviable reputation in exactly the opposite direction? There was a time when roads were considered a superfluity in Bengal. It was upon one occasion placed upon record by the Hon'ble Court of Directors that the development of commerce in the province and the convenience of the people were amply provided for by the many waterways to be found in all directions through out the year. I do not ask Your Excellency to aid us to-

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revert to the primitive conditions of travel which that despatch reveals, nor am I asserting that there is nothing to be said by way of refutation of the popular views that the establishment of every railway in the deltaic districts means an increase of mortality from malaria. But there is no gainsaying the fact that that is the popular view: and I venture to suggest to Your Excellency the appointment of an expert to investigate the matter and to report if anything can be done. There has been a tendency, which I take leave to deprecate, to reduce expenditure on bridges by narrowing waterways to the utmost limits: and in some cases this had the effect of destroying their efficacy as means of transportation. There is plenty of room in Bengal for raisings and waterways to exist side by side, and there are many districts in Bengal where small rivers are still the best substitute for feeder roads.

"I now turn, my Lord, to a consideration of the Budget Statement which has been placed before us by my Hon'ble friend Mr. Baker. In certain quarters I observe that it has not received a welcome which might be described as altogether friendly. It has been pointed out that Bengal's share in the distribution of the surplus has not been as adequate as the amount of her contributions to the public revenue entitles her to expect. I am free to confess, my Lord, that I should have been glad if the sums allotted to Bengal under the heads of relief to the agricultural tax-payer and of technical education had been larger. But I shall not upon that account forget to be grateful for what we in Bengal have managed to get: and, upon the whole, I think it may be said that the distribution of the surplus is such as to give general satisfaction. Three of the directions in which the surplus has been applied commend themselves to my humble judgment. The remission of the Patwari and Zamindari Dâk cesses is very welcome: and I venture to hold that the disappearance of these imposts will be viewed without regret by the Government no less by the individuals upon whom the burden of payment has fallen. The amount realized has never been large, and the difficulties of realization have been considerable. Again, in the direction of agricultural improvement, I am especially glad to see that it has been found possible to increase last year's grant by four lakhs. Nothing could be better, if I may say so: but I hope I shall not be deemed to be difficult to please if I repeat the note of regret, which I sounded a moment ago, with respect to the disproportionate amount which has been allotted to Bengal, both as regards the grant for agricultural development and the grant for technical education. As regards the proposal to devote twenty-five lakhs for the purpose of police reform, I see that a Calcutta newspaper, whose comments are none the less valuable because of their independence of tone, remarks that Bengal asks for knowledge and is offered a policeman. And no doubt the people of the province would have been glad of a larger appropriation on account of education. But I am not myself sorry to see that the police are being given a turn. The reforms which have followed the report of the Police Commission do not run as fully upon the lines of the popular demand as I and others desired; but we are not insensible of the important advance which it is proposed to make, and I for one should strongly deprecate any attempt upon financial grounds to starve these much-needed reforms or to hinder them from attaining complete development.

"With these observations, my Lord, I shall ask leave to bring my remarks to a close. But I cannot conclude without offering my respectful congratulations to Your Excellency upon the handsome surplus with which Your Excellency's term of office is inaugurated. The circumstance is full of happy omen, and I venture to hope that every succeeding Budget will be as pleasing in its indications of prosperity and as gratifying in its disclosures as the present.

The Hon'ble MAJOR GENERAL SCOTT said:—"My Lord, in reference to the Hon'ble Rai Sri Ram Bahadur's remarks on the non-purchase of socks of local manufacture, I should like to explain that it is the consistent policy of Government in the Military Supply Department to encourage in every possible way the local manufacture and supply of military stores. As an illustration of this I would refer to the recent expansion of our Ordnance

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Factories, by which last year a saving to the country of about 27 lakhs was effected after defraying all the expenses in connection with their maintenance. As a matter of fact, Government in the Military Supply Department is the largest Swadeshi institution in the country, and rightly so.

"In regard to this question of socks, I wish to say that their local purchase was only discontinued in consequence of the serious complaints of their quality made by the troops who pay for the same out of their own pockets, and to the refusal of officers commanding regiments to take any more until the quality was improved. This resulted in a comparatively large stock being left on the hands of the Army Clothing Department which had to be disposed of at a loss I can assure the Hon'ble Member that if Indian mills manufacture socks of a sufficiently good quality to satisfy the troops and at prices not higher than the imported article, the Army Clothing Department will place their orders with them.

"There is only one other point in the Hon'ble Member's speech I should like to refer to, and it is that portion in which he speaks of the disastrous condition into which the artisan and industrial classes have fallen. I can only say that one of the great difficulties our Government factories have to contend with, and which I understand is shared by private industries, is that of obtaining skilled labour in sufficient quantity. In spite of the high wages prevailing, men are not forthcoming. I understand, however, that Government has appointed a commission to enquire into and report on the matter."

The Hon'ble MR. HEWETT said :—" My Lord, the general results exhibited in the Financial Statement are very satisfactory from the point of view of the commerce of the country. The value of our trade for 1904-05 exceeded by more than 6 per cent. that of 1903-04, which was in turn 15 per cent. in excess of that of the previous year. In a period during which the seasons have been either bad or indifferent over wide tracts of country, it would not have been surprising had there been a serious decline in the aggregate value of our trade, which depends so much on their character and their effect on the agriculture of the country. It is satisfactory, then, to find that the returns of our trade for 1905-06 are higher than in any previous year except 1904-05. There has been a large falling-off in the imports of the precious and other metals, and a smaller decline in mineral oils, due, in the latter case, to the substitution of a local for an imported article; but in other articles, especially piece-goods, cotton yarn and machinery, there has been a substantial advance. Although our Customs revenue is £39,100 below the estimate, it is still £358,600 more than it was two years ago. The decline in the export of wheat and seeds has been very great, but there has been a large increase in the amount of raw cotton, hides and raw jute exported, while the increase on the exports of cotton yarn, jute bags and cloth, and, to a lesser extent, of cotton piece-goods is also remarkable. The net result is that the falling-off in the total value of our exports has been insignificant. The enhanced income of our railways, the activity now being shown in the improvement of the different ports, and the increasing outturn of minerals, alike testify to the advance which is being made in the development of the resources of the country. The most satisfactory feature of the trade returns for the year is that the exports of manufactured articles, *i.e.*, cotton yarn, cotton goods and jute goods, are higher than they have ever been. The trade of India consists at present mainly of the exchange of natural products for artificial products of European manufacture. The manufactured goods which India obtains are necessarily, in the main, paid for by unmanufactured raw materials; and the goods imported have often been worked up from the materials which she had exported in the raw state. These features represent a primitive stage in the system of international exchange which makes up the trade of the world. It is an assured fact that there is available in India the raw material requisite for almost every form of industry, and the idea that the country ought to be able to produce most of the manufactured articles which it requires is not one which its natural resources render utopian. People argue—and argue rightly —that these resources should be utilised for the benefit of India itself,

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and not for that of other countries. But when they go further, and contend that restrictions should be placed on the export of food stuffs, they are advocating a policy which must have fatal results in a country that, whatever stage of development in industrial enterprise it may ultimately attain to, must ever remain essentially an agricultural one. The margin of profit on the export of produce such as wheat is close enough to make contraction of export certain whenever there is a serious rise in prices in India; and the fact that the exports fell in the famine year of 1900-01 to 50,000 tons, while they rose in 1904-05 to over 43 million tons, demonstrates both the extent of the fluctuations and the automatic character of the check on exports which the relative level of prices in India, as compared with that on the large wheat markets of the world, affords. In view of the operation of this compensatory and absolutely automatic adjustment, it is, I think, difficult for any one to contend that the payment of 1,760 lakhs of rupees for the wheat exported last year did not benefit the cultivator, the buyer, and the taxpayer in India alike.

"When the question of the manner in which our resources should be developed comes to be considered, opinion as to the lines on which we should proceed is not unanimous. Some argue that what is required for the industrial development of the country is the revival of the indigenous arts and manufactures of India, and reason that Indians have not the capital nor the requisite knowledge and experience to carry on successfully industries imported from Europe. There will be general sympathy with the advocates of the resuscitation of the ancient arts and industries of India, even though one may feel convinced that by this line of development alone India will never take the place in the commerce of the world to which her natural resources entitle her. But those who take the extreme view, to which I have just referred, seem to attribute to the people on whose behalf they speak a want of the qualities of self-help and self-reliance which I should be sorry to think had real existence. The decline of indigenous industries before the competition of the manufactures of Europe has been mainly due to the conditions under which they are carried on. They are on too small a scale to be commercially successful; little capital is employed, and the methods used are antiquated and unscientific. The revival of indigenous industries to the stage of prosperity which they reached, individually, in their palmiest days, would only aid in a very partial and incomplete manner the industrial development of a country the conditions of which have necessarily undergone a radical change since she was brought into intimate communication with the other nations of the world. The Government of India are, however, in full sympathy with those who are endeavouring to improve the state in which our indigenous industries are at present. Much information bearing on this subject has been collected in the Census Reports, and in Monographs which have been prepared on the different industries; but the material is scattered, there is no co-ordination of results, the subject is in general treated from the artistic point of view, rather than from a business standpoint, and the information is in many cases neither sufficiently detailed nor sufficiently exact to be of much practical use. The Madras Government have recently taken the lead in establishing what is practically a Government agency for the fostering and improving of Indian industries. The success which has been attained in developing the aluminium industry and the chrome leather industry by Mr. Chatterton is a good augury for further developments in the improvement of industries in the south of India. We hope that other Local Governments will now make a survey of the state of indigenous industries within the areas of their jurisdiction, with a view to ascertaining the exact state of the various industries and handicrafts, the amount of the earnings and the present condition of the artisans respectively employed in them, the precise manner in which the different industries have been affected by competition with imported articles, the practicability of creating new markets, or of developing markets which already exist, and the possibility of giving a new lease of life to these industries either by means of special instruction, or by the improvement of the appliances in use. It is not too much to hope that something tangible may be done to improve their efficiency and increase their scope by reorganizing them on modern lines. But while the Government of India sympathise with those who advocate the revival and improvement of

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indigenous industries in the country, they feel assured that the welfare and prosperity of India in its present stage of development cannot be secured by this means alone, and that the main line of its industrial progress must be the promotion and development of its industries and manufactures in accordance with the scientific methods and experience of Europe. They find themselves in complete agreement with the view expressed by His Highness the Gaekwar of Baroda at the Industrial Exhibition held at Ahmedabad in 1902, that those who are anxious for the development of the country should devote their attention more to the establishment of the larger industries involving an extensive use of machinery, since it is upon this that the increase of the wealth of the country must mainly depend. Development on these lines is also a matter of the highest importance from the point of view of our increasing population. Although our railways find employment for some 400,000 Indians, our jute and cotton mills for about 330,000, the tea industry for 660,000 and the coal mines for 100,000, the aggregate number of those employed in the more modern forms of industrial enterprises is as yet but an insignificant fraction of the total population of the country. The Hon'ble Mr. Sri Ram has, however, in my judgment, very seriously overstated the case in describing the labouring classes as being in a chronic state of poverty hardly raised above the point of starvation. The information before the Government is that the demand for labour, and for well paid labour, is much in excess of the numbers ready to resort to it. I can corroborate what the Hon'ble Major General Scott has said about the difficulty of obtaining labour, for everywhere the cry is for more labourers: more are required on railways, irrigation works, docks, mineral enterprises, especially mining for coal and manganese, cotton mills, jute mills, and in fact for practically every form of enterprise in the country. The Hon'ble Member is perhaps aware that during the past year we have had to make special inquiries as to the shortness of labour for industrial concerns in the United Provinces and Bengal. The avenues of employment are not few, but the difficulty of inducing people to enter them is immense. It will appear remarkable that this should be the case when Oudh has a population of nearly 550 to the square mile, while many individual districts in the United Provinces and Bengal are still more seriously congested. The fact is that the Indian labourer is still essentially an agriculturist: his heart is in the village, not in the factory or the mine; and his reluctance to leave his home often proves too inveterate to allow him to go away to seek his fortune elsewhere. The diversion of a substantial proportion of the population from agricultural to industrial pursuits is still an ideal the realisation of which cannot be looked for in the near future; but it is in this process that the salvation of the country must lie. There is this much cause for congratulation, that, small though it be at present, the industrial population of the country has rapidly increased during the past decade, and with increased openings for employment, and a change in the attitude of the labouring population, it may be hoped that it will increase much more rapidly in the next.

"Some contend that the revival of Indian industries, and the establishment of industries worked on European methods but with Indian capital, must necessarily involve some displacement of British industry and British capital. There is no foundation for this contention. India is in need of as much capital as is likely to be furnished for her development, whether it comes from within her own boundaries or is introduced from other countries; but no one who has her welfare at heart can look round with feelings other than of regret and see that the Indian community have hitherto, speaking generally, not shown any alacrity to put their capital into manufacturing enterprises, even when their soundness and productiveness have been practically demonstrated. There is no lack of capital in the country for immediate requirements, and in this connection it may be mentioned, as a striking fact, that in the past five years India has absorbed no less than 50 million pounds worth of the precious metals. But the capital which exists is frequently not available; it is scattered and disorganized; and it is largely employed in traditional methods and for unproductive purposes. The first requirement necessary for the material advancement of the country is the development of a more liberal spirit among the people themselves, and the inauguration

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of a system for the active utilisation of any idle capital they may have. The Government of India welcome the awakening of interest in this very important question which was evident in the discussions at the recent Industrial Conference at Benares.

" It is the fashion sometimes to place the blame for the present state of affairs on the Government for not having provided the necessary opportunities in the way of technical education. The difficulty, however, has been not so much that there has been no opportunity for obtaining education of a technical character, as that students were, in the absence of industries in which they could obtain employment, ready enough to attend technical institutions and to enjoy scholarships there, but preferred careers other than industrial ones so soon as their school days were over. It is to be hoped that this reproach will cease to be deserved. We now have students holding Government scholarships in mining, geology, agriculture and textile industries at institutions in Europe and elsewhere, and we are allotting $2\frac{1}{2}$ lakhs in the coming and successive years to certain Local Governments for expenditure on technical education, in the manner described in the Financial Statement. There is, I venture to think, no question that the provision which the State has made for instruction of a practical character is at least equal to, if it is not in advance of, the demand that exists for it.

" With reference to what I have previously said upon the desirability of encouraging local industries on European methods, I may mention that the most important matter which the Commerce and Industry Department has recently had to consider is that of the establishment of an iron and steel industry on a scientific basis. The scheme owes its inception to the far-sighted views of the late Mr. J. N. Tata, who was undoubtedly the pioneer among Indians in the scientific organisation of industries, and whose name will be associated for all time with the establishment of the Tata Institute for research. The Government of India have taken the liveliest interest in the late Mr. Tata's project, and they have determined to encourage it by making certain concessions which were asked for by Messrs. Tata and Sons. It is proposed to locate the works at Sini on the Bengal-Nagpur Railway, and to bring the iron ore from a hill situated some fifty miles from the railway in the Mourbhanj State. The Governmemt have agreed to construct a railway from the hill to the main line; they have arranged with the Bengal-Nagpur Railway that the freight on raw materials required for the works shall be reduced to one-fifteenth of a pie per maund, and that this rate shall also apply in the case of the manufactured products sent to Calcutta for export. They have also engaged to take, for a term of ten years, 20,000 tons of steel rails each year, provided that they are rolled to the required standard and supplied at a cost not exceeding that which would be incurred in importing rails of the same quality. The Government of India have every hope that this venture will result in success, and though they have limited their custom to a term of ten years in the first instance, this indicates no intention on their part of abandoning the purchase of rails at the conclusion of this period, provided that the conditions as regards quality and price are fulfilled. They have also no doubt that, if steel rails and other articles of good quality are rolled at the works, the demand for them will be great not only among the Departments of Government, but also among the railway companies and the public generally. The establishment of an iron and steel industry on a large scale will not only enable the Government and the public to purchase many steel articles of local manufacture which are now imported, but will also help to develop subsidiary industries, particularly those for the production of coal-tar and sulphate of ammonia, for both of which a ready market can be found in India. I think I may claim that the Government have, in the assistance they have promised to give to this very important project, given a practical proof of their desire to encourage local enterprise; and I may also point to the recent Resolution issued on the appointment of the Stores Committee as evidence of our wish to give every encouragement to products of local manufacture. We have expressed our recognition of the fact that local

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industries must frequently lean, to some extent, in the first instance, on the support of Government, and it is our intention to insist that whenever an article required by Government can be produced in this country of the same quality and at the same price as the imported article can be laid down in India, the preference shall be given to the locally produced article.

" I have mentioned, my Lord, the activity now being shown in the development of our more important ports. The statistics showing the volume of traffic demonstrate, in a striking manner, the rapid expansion of the trade of the country. The value of the goods passing through the ports of Calcutta, Bombay, Rangoon, and Karachi has increased by 37, 17, 75, and 152 *per cent.* respectively during the past decade (1895-96—1904-05), while the tonnage of the vessels entered at these ports has increased, during this period, by 86, 40, 82, and 128 per cent. The Local Governments, and the port authorities, are fully aware of the importance of anticipating the probable requirements of trade ; at Bombay a comprehensive scheme for the improvement of the port has been prepared, and is now being carried out ; the Port Commissioners of Karachi have also taken up the question of the arrangements to be made in order to enable them to cope with the large and increasing traffic which the success of the Punjab Canal Colonies has brought to that port ; and similar activity has been displayed at Rangoon, where various projects, forming part of a general scheme for the improvement of the port, have already been carried out. Complaints have recently been made as to the inadequacy of the present arrangements at Calcutta ; and doubts have been expressed as to whether the Port Commissioners fully appreciate the necessity for providing facilities adequate to the demands which will certainly be made upon their resources in the near future. These doubts are not indeed shared by the Chamber of Commerce ; and I have no reason to believe that they are in fact well founded. But, in view of the great importance of the subject, we have invited the attention of the Government of Bengal to the matter, and have suggested that the Commissioners should be called upon to prepare a scheme for the improvement of the port, calculated to provide adequately for the probable development of trade over a reasonably long period.

" Since the Department was constituted in March last, India has entered into, or adhered to, several important commercial Conventions. As a result of repeated representations, the Government of Japan has concluded a Convention with this country, securing reciprocal most-favoured-nation treatment. It was found that, under the general tariff, Indian indigo entering Japan was subject to a rate of duty which still further increased the differential advantage already enjoyed in that country by the synthetic dye; and it became clear that the Japanese market would soon be entirely lost to India unless some reduction in this excessive tariff rate could be obtained This was secured under the Convention, but further efforts which were made to obtain for Indian indigo additional advantages, with the object of placing it in a stronger position to meet the ever-increasing competition of the artificial dye, have proved infructuous. In view of the widely varying duties leviable under the Japanese general and convention tariffs, the conclusion of the Convention will, it is anticipated, prove of considerable value in fostering trade between India and Japan. In the case of the Bulgarian treaty also, certain important concessions were obtained in the course of the negotiations. Jute sacks intended for the export of cereals will be admitted into Bulgaria free of duty, the duties on rice and jute fabrics have been reduced to approximately half the rates which were at first suggested, and the tariff for cotton yarns has been considerably reduced. The Treaty secures reciprocal most-favoured-nation treatment. India has adhered to the commercial treaty concluded between the United Kingdom and Switzerland, and in that case also substantial concessions were obtained during the course of the discussions. The rate of duty finally adopted for cleaned rice is half that originally proposed; and the tariff on indigo has also been reduced by half, although our request for a fiscal discrimination between the natural and the artificial dye was rejected.

" Last year, I explained the genesis of the proposal to create an Imperial Customs Service for India, which will be entrusted with the administration of the customs at all the more important ports. Owing to the necessity for a

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further reference to the Secretary of State regarding certain minor points, the inauguration of the new Service was considerably delayed ; but all preliminaries have now been settled, and members of the new Service have already been appointed to the ports of Calcutta, Bombay and Rangoon. Save in the case of a limited number of appointments, the scheme can only be brought into operation as vacancies occur in the existing establishment ; but the nucleus of the new Service has now been formed, and we are confident that it will do much to facilitate business, to introduce uniformity of practice at the various ports, and to place the administration of the customs upon a satisfactory and consistent basis.

"The concessions that have been made since the last Financial Statement was presented, with the object of improving facilities in postal and telegraphic business, have been appreciated by the public. The result of the various reductions made in postal charges has been that the normal annual increase of revenue has been swallowed up by the cost of the concessions made. As I stated last year, the increase of the weight to be carried for half-an-anna from ½ to ¾ tola was regarded by the Government of India as a step towards the ultimate raising of the weight to be carried for half-an anna to 1 tola, and of that to be carried for one anna from 1½ to 2 tolas. I am able to say that, should the revenue from the Post Office increase during the coming year in the same ratio as it has in recent years, and should the financial position remain otherwise satisfactory, we hope to recommend to the Secretary of State that this reform, which will, it is estimated, cost between 13 and 14 lakhs of rupees, may be carried into effect in the financial year 1907-1908. It is not, I am afraid, possible to hold out any hope that the further reduction suggested by the Hon'ble Mr. Sri Ram can be carried out. The present half-anna rate of letter postage is one of the lowest in the world, and its existence has necessitated the adoption of a quarter-anna rate of postage for postcards, which is actually the lowest in the world. It may be necessary to consider whether in reviewing the net financial results in future we should not combine the results of both the Postal and Telegraph Departments, but this is a matter which has not been so far investigated. Sir Arthur Fanshawe, who has presided over the Postal Department for 17 years, is about to sever his connection with the post of Director-General. There is no branch of the Department on which he will not leave the impress of his zeal and ability, and I gladly take this opportunity of saying that his services are much appreciated by the Government of India, as they are also, the Government believe, by the public generally.

"The reductions in the cost of internal telegraphic messages have resulted in a large increase in the traffic. During the period from 1st July to 31st December the number of four-anna private telegrams increased by 65 per cent., while the percentage of telegrams of this class to the total number of deferred telegrams increased during the same period from 33 to 46 per cent. These figures afford eloquent testimony to the popularity of our cheap telegrams. The reduction effected from 1st August last in the cost of ordinary telegrams between India and Europe from 2*s*. 6*d*. to 2 shillings a word has not so far resulted in a material increase in the traffic ; but traffic will doubtless respond in time to the reduction. The Press rate, in spite of the efforts of the Government of India to secure its reduction to eight pence, remains at a shilling a word, and I am afraid that no hopes can be held out that the companies will, for the present, grant any further reduction.

"The question whether the Postal and Telegraph Departments should be amalgamated has for some time been under the consideration of the Government of India. Amalgamation in some form or another has been carried out in a large number of the States of Europe. We have had the conditions under which these Departments are administered in the more important of these States examined by an officer deputed to Europe for the purpose. He has obtained much useful information, which has received our earnest attention. We are of opinion that amalgamation can only be justified if it can be shown that it will result in a financial saving without loss of efficiency or will secure increased efficiency with a similar standard of expenditure. The enquiries which have

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been made tend to show that some economy must result if both Departments be brought under one Director General and if an arrangement be made under which the management of traffic would be entrusted to one set of officials, while the management of the scientific and technical work of the Department would be under the control of another set of officials, namely, the engineers In determining whether the change would tend to increased efficiency there is more than one aspect of the question which requires the most careful consideration. At the present time the organization of the two Departments is entirely different, and it would be absolutely impossible to amalgamate them without a radical change in the Telegraph Department. Moreover, the conditions in this country differ from those in most countries in Europe in which amalgamation has been effected: the operations of both Departments are conducted over vast areas, a circumstance which in itself furnishes an argument against too great centralization of authority; while the work of the Director General of the Post Office in India is already of a most exhausting character, and tends year by year to increase. I have great doubts as to whether it would be possible to impose upon that officer the duty of supervising the Telegraph Department, even in a general way, in addition to the work of his own special Department. Another obstacle to amalgamation seems to be that, in a country where the rank and file of both the Postal and Telegraph Departments are imperfectly educated, and where the development of both Departments on independent lines has already proceeded for so many years, the dislocation which would at first result from a change would be far greater than that experienced in the majority of European countries. It seems then very doubtful whether the amalgamation of the two Departments would under the circumstances be a measure of practical reform. Since they have been placed under the same Department of the Government of India, considerable progress in the work of co-ordination between them has been effected. This process will, we hope, continue, and, so far as one is able to judge at the present stage, it will be in this direction, and by steadily enforcing the principle that post and telegraph offices should be combined wherever possible, that the development of the two services will proceed. Our enquiries have, however, led us to the opinion that an internal reorganization of the Telegraph Department may be desirable in order to relieve the Director General of the mass of details with which he is at present burdened, by entrusting greater responsibility to the intermediate officers. The former will, if such a scheme can be devised, be in a position to devote more time to the more serious problems of administration, while the devolution of authority will enable the latter to deal more efficiently and more promptly with the complaints and representations of the public.

"The memorandum by the Railway Board attached to the Financial Statement gives in a small compass the most important facts connected with our programme of railway administration for the coming year. Last year the allotment of 1,250 lakhs for the railway programme marked a material advance in the allotment of funds for the improvement and extension of our railway system. The sum allotted during the coming year amounts to 1,500 lakhs. Of this sum 891 lakhs are allotted to open lines, 539 lakhs to lines already under construction, and 70 lakhs to lines which are to be commenced during the year. The table on page 1 of the Railway Board's memorandum is instructive. Our annual expenditure on the Railway programme has risen in five years by over 66 per cent., and the expenditure which we propose on open lines in the coming year is more than the total expenditure on all lines in 1901-02, and about 150 per cent higher than the expenditure on open lines in that year. With the remarkable development of the internal resources of the country that has taken place in the last few years, the claims of the open lines for improvement, and especially for the addition of rolling stock, have become more and more urgent. I trust that the Hon'ble Mr. Apcar will be satisfied that the Government has not ignored the need for increasing the rolling stock when I assure him that it has in the past five years devoted about 12 crores to this object. The Railway Board have noticed how the equipment of a railway company with rolling-stock adequate to meet all traffic demands at all times is inconsistent with its management on commercial principles. But there is no doubt, on the other hand,

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that the Board are right in their opinion that the standard of rolling-stock on Indian railways generally is below what the trade of the country demands. The Railway Board and the Government of India will do all they can with the resources at their command to remedy this defect, but it has to be remembered that the amount of capital that can be provided for the improvement of our railway system is not unlimited, and that the process of increasing the rolling stock must necessarily be more gradual than we could wish.

"The public will read with interest the Railway Board's remarks regarding the conditions under which third class passengers travel. In the last twenty years the number of third class passengers travelling during the year has risen from about 70 millions to over 200 millions. This section of the travelling public is out of all proportion the most profitable to the railways. The Government of India, as stated during the discussion of the last Financial Statement, attach great importance to the improvement of the arrangements made for their comfort on the railways, and it is gratifying to learn that this matter is now receiving the earnest attention of the railway administrations. It must, however, be apparent to any traveller that the arrangements for the comfort and convenience of the third class passenger are still very often far from what they should be, and the need for further improvement will continue to be pressed by the Railway Board and the Government.

"I should like, my Lord, to say a few words on one or two matters connected with railway administration which are of special interest to the mercantile community. They are:—the uniform classification of goods and the simplification of railway tariffs; the question of minima rates; that of a more simple procedure than is provided by the Indian Railways Act for the settlement of disputes between the public and the administrations; and the terms of the risk note to be used on our railways.

"The existing system, under which each railway has its separate classification of goods, often of too elaborate a character, and a separate scale of rates on the portion of its journey for which a consignment has to proceed over its own line, leads to uncertainty on the part of the public and great waste of time, and tends to hamper trade. The Indian Railway Conference Association have appointed a Committee to consider the lines on which change should proceed, and it is to be hoped that they will be able to devise a workable scheme for the simplification of the goods tariff, a reform which is, in the opinion alike of the public and the Government, a crying need. The matter is one requiring a considerable examination of details, and will of necessity occupy some time before completion.

"Where powers have been reserved to the State under the contracts with the different Railway Companies, certain maxima and minima rates have been fixed, each railway being free to vary its rates within these limits. The imposition of minima rates was necessary to prevent guaranteed companies from arranging their freights without regard to the interests of the State which guarantees them interest, and which has the largest stake in the undertakings, and the abolition of a minimum would unquestionably lead to internecine competition such as led to disastrous results in America and caused serious complications in Great Britain. Permission has recently been sought by the East Indian Railway to reduce the rates in force on its system below the fixed minima on the ground that its natural advantages enable it to carry long distance traffic at rates which are below the minima and below those which would pay other companies. This representation has received the support of the Bengal Chamber of Commerce and other mercantile opinion in Calcutta. It has been urged in favour of the proposal that freight charges should bear some relation to the cost of working of each railway system, It has also been contended that the present system leads to the deflection to the Western ports of both import and export trade from the port of Calcutta, the natural advantages of which entitle it, it is urged, to cheap inland transport. It is stated that the maintenance or reduction of the present rates of freight on wheat and seeds might be the factor to determine whether India or some other country should supply the markets

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in which she has to compete with foreign countries. On the other hand, the mercantile community of Western India contend that while the reduction of minima rates generally is a measure which should be supported, it would not be fair to allow one railway to have lower minima rates than another. It will be understood that the proposal before Government does not provide for any general lowering of rates on the East Indian system. Reductions are contemplated only at the competitive points, and with the avowed object of taking traffic away from other lines, and it cannot be presumed that the result of these operations would have any stimulating effect on the total production of the competitive zone inasmuch as no proof has been afforded that the diversion of trade to Calcutta would cheapen the total cost of transport to the markets of the world. The proposition that each railway system should be allowed to carry traffic at rates consistent with a fair return on its capital, and no more, is, at first sight, reasonable; but the principle on which it is based could not be carried out in practice. The receipts of individual railway systems vary much from year to year according to the character of the seasons and the briskness of particular branches of trade. It would therefore be quite impracticable to fix, except for the very shortest periods, rates of freight based on the principle that freights must be adjusted so as to secure an approximately even return on capital, and any attempt in this direction must result in an infraction of the generally accepted proposition that rates should be kept as steady as possible. Moreover, the State is responsible that the railway systems, in which the Indian taxpayer is either immediately or prospectively interested to the extent of some 250 million pounds, are worked so as to secure a reasonable return on the total capital invested in them. The reduction of the minima rates on the East Indian Railway alone would involve the transfer to that line, at the expense of other lines, of traffic which would be conveyed at a lower cost, and a consequent reduction of the general income of our railway systems without a demonstrable increase of the general volume of our internal trade. Nor can the argument, that the reduction of railway freights would lead to Indian produce being landed cheaper in markets in which India has to meet foreign countries in competition, be legitimately advanced in favour of the reduction of rates on the East Indian Railway alone in order to benefit only one of our ports. These reasons are, in the opinion of the Government of India, convincing against the proposal of the East Indian Railway Company that it should be allowed to reduce its minima rates below those to be enforced on other railway systems.

"It will be remembered that in September last the minima rates at which coal can be carried over distances beyond a certain length were reduced. The East Indian Railway has not as yet availed itself of the opportunity of reducing its rates for the carriage of coal to the minima rates then brought into force and is, it is understood, unwilling to do so until the grand chord line is opened; nor is its traffic generally carried at the lowest rates already permitted. One may fairly infer from these facts that that Company agrees with the Bengal Chamber of Commerce in holding that a general reduction of minima rates is undesirable, although a good deal of support might be found for this measure on the ground that it may be expected to lead to the expansion of trade and also to the reduction of the price of Indian produce in the markets of the world. This question is, however, a large one which cannot be determined without detailed enquiry as to the manner in which the present minima rates operate and the effect that a reduction would be likely to produce upon the returns from our railway systems. That inquiry the Government of India will now direct the Railway Board to undertake.

"Our present Railway Act contains provision for the determination of differences regarding through rates and traffic facilities generally by the appointment of Railway Commissions. Complaints have been made that the process prescribed by the Act is an expensive one, and that it does not give authority to all persons interested to make applications for the appointment of a Railway Commission. Support is given to these complaints by the fact that no such Commission has been appointed during the fifteen years for which the law has been in force. The matter has recently been under the

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consideration of the Government of India, who now propose to recommend to the Secretary of State that the law should be amended so as to give to the Railway Board powers corresponding to those exercised by the Board of Trade under the Railway and Canal Traffic Acts in force in Great Britain, and to confer on individuals and public and commercial bodies the right to seek the assistance of the Railway Board and Railway Commissions in questions relating to traffic. The results of the proceedings of the Railway Board will be recorded for the information of the Government of India, but, like the Board of Trade, they will have power to act as a Board of Conciliation only. The only final and binding award will still be, as in England, that of a Railway Commission, to which, however, no one will be entitled to apply for a through rate until he has first made a complaint to the Board and the Board have disposed of it. The Government of India trust that the exercise of these powers of conciliation by the Railway Board will result in a great portion of the disputes as regards through rates and unfair treatment being amicably settled.

"In his Report on Indian Railways Mr. Robertson observed that the conditions hitherto attached to the risk notes in use on Indian railways are of a very onerous nature. In the first place, railways are exempted from all liability as regards loss or damage to the property while in transit which they could not have prevented with due care; and, in the second, they are not held responsible for the wilful acts of their servants. Now there can be no question that the present form of risk note is irksome, not only to the mercantile community, but also to all classes of the public; and the question of amending it has been for some time before the Railway Board and the Government. Under the Railway Act the risk note in use on a railway administration has to be in a form approved by the Government of India, but we are advised by our legal advisers that the law does not empower us to prescribe a form of risk note which the railway companies would be bound to accept. The Railway Board do not consider that it is possible to obtain acceptance by the railways of a form of risk note of a more liberal character than that adopted by the Railway Conference of 1904 which, though an improvement on the present form, still gives special protection to the railways, except for the loss of a complete consignment, or of one or more complete packages of a consignment, due to the wilful neglect of the railway administration. To my mind this is an unsatisfactory conclusion, but in the present state of the law it is impossible to arrive at any other. I can only hope that further consideration of the matter by the railway companies will lead to a proposal to assimilate their risk notes more closely to those in force in England. I am led to believe that this hope may not be vain by the facts that at the Railway Conference of 1904 there was a strong minority of representatives of the various Railway Companies in favour of a more liberal form of risk note, and that when a Resolution to this effect was proposed at the Conference of the Indian and Ceylon Chambers of Commerce held in Calcutta last year it was not opposed by the Agents of the three lines which centre in Calcutta, all of whom were present at the meeting.

"The Hon'ble Sir Denzil Ibbetson will, I believe, make some remarks upon inland navigation, to which the Hon'ble the Maharaja of Darbhanga has referred, and all that I need say upon this subject is that the Railway Board recognize no antagonism between railways and our splendid inland waterways, and that the Commerce and Industry Department, like the mercantile community, regards the improvement and development of the latter as of very material importance to the interests of commerce."

The Hon'ble SIR DENZIL IBBETSON said:—"My Lord, in placing the Financial Statement before the Council last Wednesday, my Hon'ble Colleague in charge of the Finance Department alluded very briefly to the climatic conditions which have led to a reduction of over 50 lakhs in the Land Revenue entries in the Budget of the current year, to an allowance for suspensions and remissions of land revenue during that and the coming year amounting, in two provinces alone, to nearly 2½ crores, and to the

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provision, during the same two years, of over a crore for expenditure upon famine relief. The distress from which parts of India are now suffering is, I am glad to say, not comparable, either in dimensions or in intensity, with that which prevailed in 1896-97 or in 1899-1900; and it has not been thought necessary, as on those occasions, to make a separate Famine Statement in Council; but I propose to preface my remarks today by a brief account of the position as it now stands, and of the prospects for the approaching season.

"The shortage of crops in certain parts of India has led to a general rise of prices which, even where the harvests have been fairly good, has caused some hardship to the poorer classes. But the areas in which serious distress exists are at present confined to two tracts; the first lying immediately to the south-west of a line drawn from Amballa to Allahabad, and embracing the south-eastern districts of the Punjab, the south-western districts of the United Provinces, and the northern States of Rajputana and Central India; and the second comprising the Deccan and Karnatak districts of Bombay.

"Although five of the Punjab districts have suffered from a failure of the rainfall of last monsoon and from the delay in the arrival of the usual cold weather rains, the ample rain that fell in February has so relieved the situation that famine relief is required in one district only, where an area of 930 square miles with a population of 320,000 is affected, and there are now some 10,000 persons on relief. It is not expected that relief works will be required in any other district of the Punjab, but in all the five south-eastern districts liberal suspensions of revenue amounting to 14 lakhs of rupees have already been granted, and it is anticipated that further suspensions of some 10 lakhs will be required. Arrangements are also being made to grant advances aggregating about 4 lakhs of rupees.

"The United Provinces had already suffered severely from the unprecedented frosts of last February, which destroyed the hopes of a bumper harvest throughout a great portion of the Province. This led to a serious rise in prices, but the distress was sufficiently met by very liberal remissions of the rabi land revenue, amounting to 37½ lakhs of rupees. The frost, however, was followed by a serious deficiency in the monsoon rainfall in Bundelkhand and parts of the Agra Division, where the kharif crop on unirrigated land was a virtual failure. In these areas the cold weather rains have also been unfavourable and the unirrigated rabi crop very poor. It has therefore become necessary to declare that famine conditions exist in the whole of four districts and in portions of three others, comprising in all an area of nearly 10,000 square miles with a population of over 3 millions. In the affected districts 10 lakhs of rupees of the kharif demand have been suspended or remitted, and advances to the amount of nearly 7 lakhs have been made. Relief operations have been started, and there are now 160,000 persons on relief in the United Provinces. Notwithstanding the favourable rains of February, which have materially relieved the situation throughout the greater part of the province and have already led to a fall in prices, it will be necessary to grant liberal suspensions of land revenue in the rabi instalment, and preparations are being made for large advances on the approach of the monsoon.

"In the northern and eastern states of Rajputana and the British districts of Ajmer-Merwara that lie within them, the drought has been more severe. The whole area of Ajmer-Merwara, with a population of nearly half a million, has been suffering from famine for some months past. The outturn of the kharif harvest was exceedingly poor, while the cold weather rainfall has been much less favourable than in the Punjab and the United Provinces. Preparations to meet the distress were made in good time. Liberal suspensions were granted of the demand of last rabi, which also was a poor harvest in these districts, and two-thirds of the land revenue demand for the kharif has been suspended or remitted. Takavi advances to the amount of nearly a lakh and a half have been made and relief works have been opened on a liberal scale. According to the latest returns there were 56,000 persons on relief of all kinds, amounting to about an eighth of the population. In ten of the neighbouring States of Rajputana, famine conditions prevail in greater or less intensity over an area aggregating

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34,000 square miles with a population of 5 millions; and although, in accordance with Rajputana custom large numbers of the people have temporarily left their homes, and taken their cattle to Sind and Malwa and other districts where water and fodder are to be found, it has been necessary to undertake relief measures in most of these States and there are now 48,000 persons on relief. Much assistance has been derived from the construction of the Nagda-Muttra Railway, which passes through several of the distressed states, and where necessary loans of money and the services of officers have been granted by the Government of India to the Durbars. In the northern States of Central India also famine conditions prevail, the area affected being estimated at 18,000 square miles with a population of 2½ millions. Here, too, the rainfall of the monsoon was very deficient and the winter rains have been poor, so that the loss in both the kharif and rabi harvests is very serious. The Chiefs of the affected States have granted liberal suspensions and remissions amounting to some 32 lakhs of rupees; where necessary famine works have been opened; and 80,000 persons are now on relief.

"The affected area in Bombay comprises, either in whole or in part, eight districts in the Deccan and Karnatak which aggregate 25,000 square miles with a population of 4 millions. In the tracts which are most affected the rainfall of last monsoon was very deficient and badly distributed, and the outturn both of the kharif and of the rabi crops much below the normal. Prices have therefore risen to double the ordinary rates; but fortunately the occurrence of fair harvests in parts of the territories of His Highness the Nizam, in the Berars, and in Khandesh where the cotton crop was particularly good, has afforded employment to large numbers who have left their homes in search of work, while the prosperity of the textile industry in Bombay has further provided an unusual amount of employment in the mills; and it is roughly estimated that from 150,000 to 200,000 people have left the distressed districts and found employment elsewhere, so that notwithstanding the failure of the crops and the rise in prices, there has been little demand for relief work at famine wages and only some 40,000 people are at present on relief. The Bombay Government have met the scarcity by very liberal suspensions and remissions of land revenue amounting to 65 lakhs of rupees, or half the total demand. They have also suspended about 30 lakhs of arrears of land revenue and 26 lakhs of takavi, and have made liberal advances amounting to over 20 lakhs of rupees to enable the people to deepen their existing wells, to dig new ones, to make other small improvements, and to purchase fodder for their cattle.

"A small area in the extreme west of the Kathiawar Peninsula belonging to the Baroda State with a population of 70,000 is also suffering, and here too liberal suspensions of land revenue and advances of takavi have been made and some 3,000 persons are on relief. Some portions of the Hyderabad State also are in a distressed condition and adequate measures have been taken, but the distress is not acute and the number of persons on relief is only 3,500.

"To sum up, 18 British districts and 35 Native States are more or less affected by famine, the distressed area aggregating for the whole of India nearly 100,000 square miles, with a population of 16 millions, of whom half are in British and half in Native territory; and the number at present on famine relief in all parts of India amounts to 400,000. One marked feature of the administration of the present famine is the liberality with which, both in British districts and Native States, land revenue has been suspended and remitted and advances made to help the people to meet the distress. The Famine Commission of 1900 laid great stress upon the importance of help of this description in the early stages of famine, as tending to put heart into the people; and the action thus taken has gone far to render the distress less acute and to postpone the appearance of famine conditions.

"In one respect we are better prepared to meet famine than on any previous occasion, in that the Famine Codes of all Provinces have recently been revised in accordance with the experience of the last two famines, and that the Native States have accepted the same general lines for their guidance. The

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revised Codes embody two new principles of great importance, namely, the abolition of the minimum wage, and selection for admission to village works ; and, if famine was to come, it is fortunate that it should be possible to test the operation of these changes on a small scale, before they are acted on in presence of widespread calamity. Everywhere the arrangements made are adequate. Very little aimless wandering or emaciation is reported, the people even in the distressed tracts are physically in good condition, and there is nowhere any serious increase of mortality or crime. There is, however, in almost all parts of the affected area, a very serious dearth of fodder, and great difficulty is experienced in keeping the cattle alive. Such measures as are possible to save them have been undertaken. Reserved forests have been thrown open for grazing, arrangements have been made to supply grass and fodder on a large scale, and the chief railway administrations have reduced their charges for its transport by rail It is to be feared, however, that there will still be considerable mortality among the cattle before the next rains replenish the local supply of fodder, and it wili be necessary to make liberal advances to cultivators to enable them to replace their plough cattle.

"It is anticipated that when the rabi harvest has been reaped there will be a considerable increase in the number of persons seeking for relief, which will be maintained until the advent of the monsoon renders preparations for the autumn harvest possible, and arrangements have been made to meet the probable requirements of the situation.

"In January, 1900, when speaking upon the Famine Statement which I had just made to the Council, Lord Curzon said :—

'I should like to recognise the generosity with which Native States—and I am alluding more particularly to some of the States of Rajputana and Central India—have accepted from the Government of India an interpretation of their obligation in respect of scarcity and famine, more liberal and more exacting than has ever before, at any rate in those States, been applied. We have done our best to help them by the loan of officers, and by the offer of expert advice. But the Chiefs and Durbars have also helped themselves, and have worthily proved their right to the affection of their people.'

"These words, true as they were then, are even still more true on the present occasion ; and I am sure, my Lord, that you will desire to associate yourself and the Government of India with me, when I cordially recognise the admirable spirit in which the Chiefs in whose territories distress is now present have realised their obligations, and have prepared to discharge them.

"The Hon'ble Mr.Gokhale has pressed upon us a liberal policy in the matter of Government loans for the relief of agricultural indebtedness. There are two distinct aspects of the question which must be considered separately ; namely, the general relief of the indebtedness of agriculturists, great and small, throughout the country, and the relief of those special cases to meet which Encumbered Estates Acts are framed, where the object is to save from expropriation families of influence whom it is desirable on public grounds to maintain in the possession of the estates to which they owe that influence.

"I take the wider issue first. In the first place, the task is beyond our powers. It is true that the Hon'ble Member suggests an experiment only ; and no doubt, if action were eventually to be taken on a large scale, it would be wise to begin experimentally. But the experiment would be made with the avowed intention of extending it, if successful, to the whole of India. Now, as the Hon'ble Member himself recognises, it would be out of the question to advance public money to satisfy the book claims of creditors without examination and equitable reduction of those claims ; and such an examination of the agricultural indebtedness of India would be a stupendous work, for which we do not possess the necessary agency. Moreover, it would be of but small avail to relieve the agriculturist of his existing burdens, if we left him to accumulate new ones by a repetition of the old process ; and the alternative is, either that we should forbid alienation—and I welcome my Hon'ble friend with open arms, as a distinguished, if tardy, convert to a course which I have advocated for so long, although I understand that he demands a price for his acquiescence, —or that we should undertake, to a very

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large extent, the financing of the agriculture of India—an operation to which any resources at our disposal, whether from revenue or from loans, would be wholly inadequate.

"But if we cannot interfere with complete efficiency, then any interference on a considerable scale would do more harm than good. I find that the analogy which I am about to employ was used by Sir James Westland in the debate of 1896 to which the Hon'ble Mr. Gokhale referred us the other day; but I may say that it occurred to me quite independently when thinking over his remarks. In times of famine, the Government of India have always steadfastly declined to attempt to supplement the food supplies of the country by Government importation of grain. It is true that Government could do more than any individual importer; but it is equally true that it could do far less than the collective private enterprise of the country. And if Government were to step into the market as an importer on a large scale, its interference would paralyse individual, and thereby destroy collective, enterprise, the place of which it could never hope to supply efficiently. Exactly the same considerations hold good in the matter of agricultural finance; and it was for this reason—it was out of consideration for the ultimate interests of the agriculturists, and not, as the Hon'ble Mr. Gokhale so incorrectly suggested the other day, out of 'tender solicitude for the interests of the money-lender'—that Sir James Westland refused to hold out hopes of Government intervention on a large scale.

"But if the cure of existing evils is beyond the power of Government, it is doing its best to prevent their repetition or aggravation. By making takavi advances on a scale which, though insignificant by comparison with the total needs of agriculture, is considerable in itself, it steadies the money-market, and tends to keep the interest demanded by private lenders within reasonable limits; and only last November a resolution was published which impressed upon Local Governments the importance of greater liberality, elasticity, and simplicity in their takavi systems, while I hope shortly to ask the Council to assent to legislation designed to give them a freer hand in the matter than they now possess. Just two years ago an Act was passed which provided very exceptional facilities for the establishment by the people of co-operative societies; since then the larger provinces have appointed whole-time officers whose duty it is to encourage and assist them in availing themselves of these facilities; and I shall presently show that the results already obtained are encouraging. Finally, we have under consideration at the present moment a scheme for the institution of an experimental agricultural bank, financed indeed by private capital, but based upon a Government guarantee, which, if it should prove successful, will doubtless find imitators in other parts of India; and if Indians will, as the Hon'ble Maharaja of Durbhanga seems to think they will, consent to employ a portion of the crores of capital which at present lie idle in this country, in the promotion of such ventures, a great step will have been taken towards the solution of the problem of agricultural finance.

"As for the case of estates which are of sufficient individual importance to render their preservation a matter of public interest, Government has never been backward, when special circumstances affecting whole classes of landholders have existed, in coming to their assistance; and large sums have been advanced to the Oudh taluqdars under the Act of 1870, to the Sindh zamindars under the Act of 1881, and to the landholders of Bundelkhand under the Acts of 1882 and 1903, to mention only instances which occur to my memory. But in the particular case with which we were dealing the other day, no difficulty is experienced in raising loans at the moderate interest of 6 per cent. from private sources on the security of official management, and there was clearly no case for the intervention of Government. In individual cases the Government of India have not always been able to comply with the proposals of Local Governments for advances. But in the very nature of things, they are generally cases where the liabilities are so heavy in comparison with the assets that no private lender will look at the security, and it is our duty to be careful of public money. If in

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regard to any particular estate I should be able to make out a good case for assistance, I do not anticipate that I should find my Hon'ble Finance Colleague obdurate in the matter.

"I referred just now to the subject of Co-operative Societies which so largely occupied the Council's attention some two years ago. They may like to know what progress has been made since then in the matter. It has been much more rapid than the Hon'ble Maharaja of Darbhanga seems to think; and, in my opinion, quite as rapid as is either wise or safe in the initial stage of what is admittedly an experiment Up to date 465 societies have been actually registered, of which 439 are rural and 26 urban; and the total capital already accumulated is about 3 lakhs of rupees, of which more than one-half has been subscribed or deposited by members themselves. Our latest reports show that over half a lakh of rupees had at that time been actually advanced by Government to these societies; while the revised estimates contemplate an expenditure, during the expiring year, of Rs. 1,28,000 under this head. It is satisfactory to find that the principle of unlimited liability for rural societies, of which the Hon'ble Mr. Gokhale is, I think, unnecessarily afraid, has been adopted everywhere except in one province, and that even in that province hopes are entertained that it will ultimately be accepted by the people. There is not much information in the reports regarding the purposes for which the societies already established have granted loans, nor are any general statistics available as to the average amount of each loan. But it appears that the people are on the whole in favour of loans for unproductive as well as for reproductive expenditure, and the information tends to show that the societies are fulfilling their purpose of providing small folk with small loans at cheap rates. The subject of grain banks has attracted some attention in Bengal and Bombay, but no societies working entirely on a grain basis have as yet been registered.

"Last year I sketched with some fulness the general lines which we proposed to follow in the expansion of our Agricultural and Veterinary Departments. It will now be sufficient to say that those lines have been generally accepted by Local Governments who have based detailed proposals upon them, and that the Secretary of State, for whose sanction the general scheme was submitted, has approved of it with certain reservations as to the desirability of caution in our advance, and as to the difficulty of obtaining at once the large number of experts for which we had indented. I may remark, in passing, that both the Secretary of State and the Government of India are entirely in accord with the Hon'ble Mr. Gokhale as to the desirability of training an indigenous agency, so far as this may be found possible. Meanwhile progress is being made with the purchase of land and the construction of the necessary buildings, and the expert staff is being gradually selected and appointed. Hon'ble Members will have seen that the recurring grant under this head which I announced last year, has this year been raised from 20 to 24 lakhs, and will, I hope, accept the fact as an assurance of our good intentions in a matter of such vital importance to the prosperity of the country. The demand for protective sera for the inoculation of animals has increased so greatly that we are proposing to establish a second laboratory for their preparation in Southern India. And those who are interested in such matters will have noticed the publication of the first Annual Report of our Agricultural Department, and the appearance of the first numbers of two new publications, *The Agricultural Journal of India* and *The Journal of Tropical Veterinary Science*, which will be edited by our scientific experts.

"At Pusa good progress has been made. The whole of the arable land has been brought under cultivation, and has now been prepared sufficiently to enable us to start tests preparatory to laying out permanent experimental plots. The pasture lands also have been permanently improved by eradicating poor grass and substituting good feeding grasses. The buildings are progressing rapidly, several being already completed, and it is hoped that the main Phipps' Laboratory will be ready early in 1907, when it will be possible to open the College. Meanwhile good temporary laboratories have been constructed, and Indian candidates are being trained in each special branch for employment under the

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Provincial Departments of Agriculture. The whole of the expert staff have been appointed, and all are now resident at Pusa except the Agri-Bacteriologist, whose services have been temporarily lent to the Government of Bengal for employment on Indigo Research Work.

"The preliminary survey of the varieties of Indian cotton, to which I alluded last year as the necessary ground-work for any improvement on scientific lines, has been completed by the publication of Professor Gammie's *Indian Cottons.* Some progress has already been made in the ascertainment of the varieties best suited to particular tracts; and irrigation has been found to render possible the cultivation in the Deccan of the finer herbaceous cottons of Guzerat and the early sowing of improved varieties in the United Provinces. The trial of exotics has given excellent preliminary results in Sindh, where Egyptian cotton seems to grow well, and the area under it will this year reach 6,000 acres. It has yet to be seen whether continuous cultivation in Sindh will result in deterioration of the staple, but there are already grounds for hope that this will not be the case. I am told that careful selection of seed from plant to plant on Government farms has already resulted in improvement, which should shortly give some practical results: meanwhile the rougher and more general method of selection which I described last year is being continued, and promising reports have been received, particularly from the Punjab, Bombay, and the Central Provinces. The raising of new varieties by hybridization has been retarded in most provinces by want of expert staff, but Bombay has advanced considerably, and some selected hybrids are now being tested in the field with good promise of success. The tree cotton experiments have not yet yielded any definite result. The Syndicate to whose operations I referred last year has been unfortunate in the seasons; and the question of supplementing the grant of Rs. 45,000 which we have already made for its experimental work is under consideration. The British Cotton Growing Association have placed the sum of £10,000 at our disposal, to be spent as we think best during the next five years upon the extension and improvement of cotton-growing in India; and the Secretary of State has sanctioned the employment of a cotton expert on the Imperial staff, while Provincial Departments have opened several new farms in cotton tracts.

"In connection with jute, interest has mainly centered upon two questions, the deterioration of the quality of the fibre, and the shortage of supply. All enquiry tends to show that the deterioration is mainly due to fraudulent watering, and the simplest and most effectual cure for both evils probably lies in the extension of cultivation. This is now being seriously taken up by the Department of Agriculture of Eastern Bengal and Assam, and in Behar, while experimental trial of the crop is in progress in Madras, the Central Provinces and Bombay. A jute specialist has recently been appointed; and the co-operation of the commercial community in his inquiries will be cordially welcomed.

"As this is the sixth and will be the last time that I shall have the privilege of addressing the Council in connection with the Financial Statements, I should like to say a word upon a subject to which I have not hitherto had occasion to refer, but which is very closely connected with the agricultural interests of the country—I mean the Forest Department of India, for which my Hon'ble friend Mr. Sim has pleaded so eloquently—and the occasion is the more appropriate, since it was exactly fifty years ago last January that Dietrich Brandis, the father of scientific forestry in India, entered the service of Government. I doubt whether the general public realise the enormous actual and potential value of our forest property, the degree in which it already contributes to our revenues, and the success with which it is managed by the admirable service which is in charge of it.

"Twenty years ago the surplus revenue contributed by our forests to the public purse was a little over half-a-crore. The revised estimates for the year which is just expiring put it at a crore and-a-quarter. And this, in spite of the fact that all those measures for the ascertainment, development, and protection of our forests, which really represent

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capital expenditure upon the property, and which are not yet by any means complete, have been and still are paid for from revenue. The selection of forests for reservation or protection, their demarcation, the settlement of private rights in them, their protection from fire, the improvement of communications upon which the profitable extraction of timber depends, and the provision of accommodation for the officers in charge—all these represent non-recurring expenditure which has been met from current revenue ever since we first seriously undertook the management and protection of Indian forests, and which still absorbs a considerable portion of the gross income; and when these processes are complete, we may look for a still more marked expansion of the net surplus.

"But the question of forestry in India has aspects far more momentous than the mere money value of the timber which is produced. Upon the maintenance of our mountain forests depends the steady flow of the rivers from which our great irrigation canals draw their supplies, while the protection of our hill forests is often (as lamentable experience has taught us) the only safeguard against the devastation of the cultivated plains below them. With the increase of population and the bringing of hitherto unoccupied areas under cultivation, the demand for fuel and small timber is daily increasing; while if the Indian cultivator is ever persuaded to restore to his fields in the shape of manure a fair portion of what he takes from them in the form of fodder, that demand must expand enormously. Our forests, moreover, annually afford grazing to great numbers of the cattle upon which agriculture is dependent, while in time of drought, such as the present, they constitute invaluable reserves of grass. During the year which is just over, the Secretary of State has sanctioned proposals for the expansion and improved remuneration of the higher grades of the Forest Service, and we have under consideration similar proposals in connection with the executive grades, and with the reorganisation of the Provincial Service, and of the school at which it is trained. We are also considering proposals for the establishment in connection with that school (which we propose to raise to the status of a college) of an Institute of Forest Research, which will place Forestry upon an equal footing, in respect of scientific enquiry and instruction, with Agriculture and Veterinary Science.

"During the year Indian standard time has been introduced on all Indian railways and telegraphs, thus bringing for the first time our local standards into simple and intelligible relationship with those of the rest of the civilised world. The new time has been accepted by the whole of India with the single exception of Calcutta; and I cannot believe that the capital of the empire will long continue to hold aloof from a reform of such obvious convenience.

"Before closing these remarks, I must mention two Resolutions which have been published within the last few months on the subjects of Remissions and Suspensions of Revenue in seasons of drought, and of takavi advances to agriculturists in need of loans. To the latter I have already alluded. The liberal principles laid down in the former have been readily accepted by Local Governments, who are revising their rules in order to give effect to them. We have recently addressed the Secretary of State on the subject of the exemption of improvements from assessment to land revenue, and as soon as his orders are received instructions will issue on the subject. These three Resolutions will complete the general review of our Land Revenue System which was undertaken during Lord Curzon's term of office, and I think that even the sternest critics of that system will admit that much has been done during the past few years to define and make public the principles upon which it is based, to ensure leniency and liberality in their application, and to introduce elasticity into their operation.

"Turning now to the Department of Public Works, the most important event of the year has been the acceptance by the Government of India and the Secretary of State of the rough programme which was formulated by the Irrigation Commission as an approximate forecast of operations, and as the basis of our financial arrangements. The papers have been published; and Hon'ble

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Members will be aware that an expenditure of some 44 crores, or nearly thirty millions sterling, is contemplated within a period of twenty years, of which four-ninths may roughly speaking be said to be allotted to protective works, and will be provided from the moiety of the Famine Grant which is available for works of this character. This decision has a two-fold importance and significance. In the first place the principle is now for the first time definitely formulated and accepted, that it is not only legitimate but also our duty to spend very considerable sums from the general revenues upon works which will in all probability never be remunerative either directly or indirectly, but which will protect local areas and their inhabitants from the horrors of famine. And in the second place we now have, for the first time since the first Famine Commission reported in 1880, a programme, provisional no doubt, and liable to alteration as the examination of individual projects proceeds—but still a programme, however rough, based upon an examination by competent persons of the irrigational needs and possibilities of India as a whole, and upon the relative necessities of the several provinces. In each of these respects a great advance has been made, and the policy of the Government of India in respect of protective irrigation has now been definitely laid down for a generation at any rate.

"Meanwhile, as papers which were recently published will have shown the Council, good progress has been made in the examination of individual projects. Already, since the report of the Commission appeared, forty-three projects commanding over seven million, and designed to irrigate over three million acres, have received final sanction. But this is only part of the work which has been done. In those provinces in which it was needed, a hydraulic reconnaissance or stock-taking of irrigational possibilities is in progress; while numerous projects of greater or less importance are in an advanced stage of preparation. Among them is a protective work—the Tungabhadra scheme—which is the most costly irrigation project that has yet been framed in India, being estimated to cost some 12 crores of rupees, to irrigate annually nearly a million acres, and to afford protection in years of drought to another million. To enable us to deal promptly and effectively with these schemes, we have recently appointed a whole-time Inspector-General of Irrigation whose duty it will be to advise us in carrying into effect the enlarged programme which we have adopted.

"But the duties of the new Inspector-General will not be confined strictly to irrigation matters. In January 1905 the Secretary of State and the Associated Chambers of Commerce of India almost simultaneously invited our attention to the potentialities of the natural waterways of the country, and especially of Bengal, and to the desirability of maintaining and improving this means of communication. Our attention was naturally first directed to the channels of the great Ganges-Brahmaputra delta, which traverse one of the richest portions of India, and which, while virtually forbidding transit by rail or road, afford unexampled facilities for transit by water. The subject had already been under the consideration of His Honour Sir Andrew Fraser, who is fully alive to its importance; it has been decided to examine it as a whole; and, especially since two separate Local Governments will now be intimately concerned in its development, the Inspector-General of Irrigation will advise us upon the general aspects of the matter. Three branches of it are at present receiving special attention. It is proposed to spend some 28 lakhs of rupees upon the improvement of the Madaripur Bhil route, upon which 11 lakhs had already been spent up to the end of 1903-04. And the Tolly's Nallah scheme and the improvement of the Bhagirathi route are now under detailed examination. These are large schemes, which naturally have the first claim upon our consideration. But I quite agree with the Hon'ble Maharaja of Darbhanga that the smaller channels also have their value as feeders; and I hope that they, in their turn, will receive the consideration that they deserve.

"The improvement of the port of Chittagong has also occupied our attention, and the Government of India have contributed ten lakhs to the cost, and have thus fulfilled the promise of help from Imperial revenues which was made

[*Sir Denzil Ibbetson; Sir Arundel Arundel.*]

by Lord Curzon in February 1904. An expenditure of 8½ lakhs upon dredging plant and revetment has already been sanctioned, which will meet the more immediate requirements; and a complete estimate of the cost of the whole work to be done is now under preparation.

"The Hon'ble Rai Bahadur Sri Ram will find the answer to his question about the admission of Indians to the Public Works Department as recruited in England, in the Supplement to the *Gazette of India* of the 15th July 1905. They are admissible up to a limit of ten per cent. of the total number recruited each year; and as the recruitment for 1907 has been fixed at 39, this means a substantial advance upon existing rules."

The Hon'ble SIR ARUNDEL ARUNDEL said:—"My Lord, there is one drawback to the liberal grants which the Hon'ble the Finance Member has fortunately been able to make to the different Local Governments for such special objects as police, agriculture, education, etc. It is that some Hon'ble Members are disposed to look reproachfully at the Government of India for not having given a great deal more to these and other objects, and to forget that it is to their own Local Government they should appeal which is in possession of large funds under the decentralized system of finance out of which all administrative expenditure should ordinarily be met. The Hon'ble Mr. Sri Ram frankly says that the subsidies in aid of the Government of India are 'doled out,' and laments that much more has not been given, though he cordially approves of the abolition of the patwari or village service cess which has absorbed so much of the available surplus, and which must obviously prevent the Finance Member from making further subsidies.

"The Hon'ble Mr. Porter strongly advocates grants from the Financial Department for the housing of police-officers But from the outset of the discussions on the report of the Police Commission it has been recognised that the expenditure on police buildings is a purely provincial liability. I fully recognise that there is much to be done; but most Local Governments have now a *quasi*-permanent financial settlement, and it rests with them to apply their growing revenues to purposes of this kind. In the era of reform inaugurated by the Police Commission the Government of India have taken upon themselves much heavy recurring expenditure that is involved, and the initial charges remain for the Provincial Governments.

"With regard to plague I think the Hon'ble Mr. Porter somewhat overstates his case. It is not all kinds of sanitary reforms that affect the spread of plague, and the connection between plague and large drainage schemes is, I venture to think, remote. What does help against plague is paving and making minor drains, etc., of masonry, because these improvements help to exclude rats and prevent the soil from becoming infected. Building improvements that let in light and air are also admittedly beneficial by tending to destroy the bacillus. But it cannot be admitted that the Government of India should finance large schemes of municipal drainage because plague exists and may continue to spread. I of course do not wish it to be supposed that there may not be other reasons which might justify the Local Government in seeking help when necessary from the Government of India for large schemes of municipal improvement.

"The Hon'ble Mr. Porter and the Hon'ble Mr. Sri Ram lament the absence of special grants for hostels or for other objects connected with secondary education. The desirability of hostels for the youth of schools and colleges now universally recognised has assumed prominence only within the last few years. It was, I think, due to Dr. Miller of Madras, who took time by the forelock and erected a hostel for his college out of his private purse. The advantages of hostels are so great that Local Governments are recognising an obligation to endeavour to provide them. But the obligation is essentially Provincial. The matter is also one in which private liberality may fairly be expected to aid. A District Board or Municipality numbering among its members most of the local magnates is exactly the sort of body that might be expected to stimulate local munificence, and to persuade well-to-do neigh-

[*Sir Arundel Arundel.*]

bours that the founders of educational institutions build for themselves the most enduring of all monuments.

"I cordially sympathize with the Hon'ble Nawab Bahadur Khwaja Salimulla of Dacca in his advocacy of improved educational facilities for the Mahomedan population of Eastern Bengal and Assam which he represents. I am confident that their needs will receive the fullest consideration from the Lieutenant-Governor, Sir Bamfylde Fuller.

"I understand the Hon'ble Mr. Gokhale to advocate universal free primary education throughout India. That would be a large order. The average monthly cost of a primary school is estimated to be Rs. 10. To increase this to Rs. 20 would cost over a crore of rupees even if not a single additional school were started.

"The first and greatest difficulty is money. The next is the reluctance of parents of the poorer classes to send their boys to a school and thus forego the value of their labour. In England it was found that the only way to surmount this difficulty was to make the education compulsory. In India we are many years distant from that consummation. But the hope and aspiration of the Hon'ble Member for universal free primary education is one that must meet with wide sympathy, and will be kept in view as the distant peak to be one day attained while the work of the present must be slow progress along the plain.

"I am glad to see that the Hon'ble Sri Ram, though he takes a gloomy view of the agicultural labourers' condition, does not repeat the pessimistic statement that India is steadily growing poorer—a statement that no budget, however prosperous, and no increase of trade however great, avails to abate. If the yield of the taxes increases, it is urged that money is needlessly wrung from the poor; if the yield falls off, it can only be due to increasing poverty. Such pessimists will doubtless remain pessimists to the end.

"This is the last occasion on which I shall have the honour of addressing this Council, and I will take this opportunity of saying that an Indian experience of over forty years has compelled me to realize the great improvement that has been brought about in the condition of the raiyat and the agricultural labourer in the course of that time. Roads and railways have benefited them no less and indeed more than the rest of the community, for food can now be brought to them if crops fail, while high prices are realized by the export of abundant harvests. Formerly a single failure of the monsoon meant widespread famine: now it is usually but local scarcity which can be successfully combated by the administrative officers. And here I must emphatically dissent from the Hon'ble Mr. Gokhale's statement that 'the exhaustion of the soil is fast proceeding, the cropping is becoming more and more inferior, &c.' My experience as a Settlement Officer and as a Collector in no way bears this out. I heard privately a few weeks ago on the best authority that the crops of the district which I left nearly fourteen years ago were never more splendid than they are this year.

"The Hon'ble Mr. Sri Ram says 'the labouring classes are in a chronic state of poverty hardly raised above the point of starvation.' If poverty means the absence of a credit balance with the village money-lender, the statement may be correct. But avoiding statistics and speaking from actual experience, I may say that I was for five years Collector and Magistrate of a district, Kistna, 8,000 miles in extent and yielding 60 lakhs of land-revenue per annum, which I knew well, and to allege that the labouring classes there were hardly raised above the point of starvation is entirely incorrect. Very many of the raiyats had saved the money and were money-lenders themselves to their poorer neighbours. The labourers had work and food sufficient for themselves and their families at all ordinary times. Signs of prosperity among the raiyats appeared in the widespread substitution of tiled roofs for thatched; in the importation of large quantities of gold coins—largely French—for use as ornaments; and not least in the number of graduate pleaders who settled in various towns of the district and drew comfortable incomes derived from litigants who were chiefly agricultural. One infallible test could always be applied, namely, that the little children in the poorer hamlets were ordinarily well fed and were neither pinched nor emaciated.

[*Sir Arundel Arundel; the Commander-in-Chief.*]

I do not recollect to have heard of any cases of death from actual starvation during my tenure of office in that district, though it is possible there may have been, and the poor-law guardians of many a large town in England, to say nothing of a whole county, would be glad if they could say the same."

His Excellency THE COMMANDER-IN-CHIEF said:—"My Lord, my Hon'ble Colleagues, the Maharaja of Darbhanga and Mr. Gokhale, have both raised the question of army expenditure, and the latter has reiterated many of the arguments and assertions which we have heard at each Budget debate during the three years I have had the honour of sitting at this table.

"The Maharaja of Darbhanga has asked:—'What is the use of alliances if we are not to take advantage of them?' But surely he must recognise that there are higher and more world-wide interests underlying our alliance with Japan than the mere pecuniary advantage to this country that he puts forward. It is, of course, evident that, owing to recent events, we have a breathing space in which to complete the precautionary measures which have been recognised to be indispensable. But that is no reason why we should abandon our efforts to remove obvious and acknowledged defects and deficiencies, or reduce our army below the standard that was considered necessary before any of these events occurred.

"I am glad, however, that this discussion has been raised; as it gives me an opportunity of trying to place the matter of army expenditure before my Colleagues in a light in which it may not have been put to them before.

"I think it will be allowed that military expenditure must be considered from three broad standpoints:—

firstly, efficiency and sound organisation;
secondly, economy in the expenditure of the funds voted for the army; and
thirdly, the strength of our forces, and the remuneration our men receive for their services.

"The time at our disposal is limited and I have no desire to encroach on your patience unnecessarily. But I should like to make a few remarks under these main heads which I trust will show my Hon'ble Colleagues that I unite with them in their desire to secure efficiency and economy in all matters—particularly military—and that I consider it would, of course, be unjustifiable to maintain any forces which can be proved to be superfluous for the necessities of this country.

"The Hon'ble Mr. Gokhale would prefer to rely entirely on what he terms 'citizen-soldiership,' framed on Japanese lines. From my short experience of this country and its inhabitants, I am not convinced that the people of India would welcome, with all his enthusiasm, the introduction of conscription, with rates of pay that would necessarily be very much lower than the soldier receives at present; and, if Mr. Gokhale does not mean this, I cannot follow his argument that 'the present military burden will be largely reduced.' I cannot help thinking, also, that it is possible that the martial spirit which he wishes to develop might have drawbacks to the class he most closely represents which my Hon'ble Colleague has not fully contemplated.

"Although both of my Colleagues object generally to military expenditure, I hardly think either of them would be satisfied unless the army of this country were maintained in as efficient a manner as possible. I feel sure also that they will agree with me that in all great industries it is the unquestionable duty of employers of labour to do all in their power to remove any deficiency or defect in their arrangements which might be productive of needless risk or danger to their dependents. It is a simple, rudimentary obligation in the relations between master and servant, which I feel sure no member of the community would attempt to challenge, and I think those who represent the mercantile communities of this country will admit that it is only a wise policy to prevent their workpeople being hampered by antiquated machinery or insufficient materials.

[*The Commander-in-Chief.*]

"Now there is a class of public servant which I think should not be excluded from equal consideration in this respect. It is a class of men of whom we are justly proud, who have brought much credit to the Empire and on whom we have to rely for the maintenance of peace and security in this country. I refer to the Army in India It must be remembered that these men are prepared to give their lives freely for the integrity and honour of this country and have proved the fact in innumerable instances. If, then, the owner of a mine only does his duty in securing his employés from the obvious risks which surround them in the exercise of their calling—if he would rightly be convicted of a grave dereliction of such duty if he were not to protect them from the dangers of fire-damp, or were to send them down into the shafts in worn-out cages—surely a Government only fulfils an equally essential obligation in endeavouring to protect its soldiers, who devote their lives to the State, from needless destruction, by giving them the means which are essential for the performance of their dangerous duties.

"There is also another aspect of the case which I think will appeal to my Hon'ble Colleague.

"We have recently had an example of how efficient organisation and preparation produce remarkable results in war. The Japanese prepared for possible eventualities, with the result that, when the time of trial came, they passed triumphantly through what everyone recognised was a critical turning point in their national history, instead of being crushed as some expected they would be in their recent struggle against a great Military Power. Do those who represent the best opinions in this country desire that it may be said that the Indian soldiers are inferior in fighting quality to our gallant allies, not because of any want of bravery or patriotism on the part of the men themselves, but because of their not being given the necessary organisation and equipments? I think not; and I feel sure that my Hon'ble Colleagues the Maharaja of Darbhanga and Mr. Gokhale would be the first to resent any disparaging remarks of this sort against their countrymen, and that they would wish to prevent the possiblity of any such comments being even hinted at or suggested.

"In addition, therefore, to the paramount obligation of securing the peace and safety of the State, it seems to me to be incumbent on Government, both on the score of humanity and also for the honour and fair name of the people of this country, to see that our soldiers are not sent into the field imperfectly organised, with inferior weapons, and without the necessary ammunition and other essential warlike stores.

"That is what we are trying to do. We should, of course, prefer to have our measures even more highly perfected, so as to have a margin of safety which would give our troops the advantage over an enemy. But that is at present beyond us. We are merely trying to bring our equipments up to a standard equal to that of possible opponents, and remove defects which have too long remained unrectified. However we may desire to study economy, we are compelled to pay some measure of regard to the re-armaments and military progress in other countries, and are often forced against our wishes into expenditure which we should prefer to devote to other objects. It is also an unfortunate fact that, ever since the days of bows and arrows, the cost of lethal weapons and munitions of war has steadily increased. That, however, is a factor beyond our control. But we have been and are still doing the best we can to reduce the expenditure thus caused as much as possible. By the extension of Indian factories we hope to be able to turn out guns and other equipments more cheaply than we have hitherto been able to obtain them from England; and this course will have the further advantage to India that the money spent on labour will go to Indian workpeople.

"Under the arrangements which have recently been introduced, Army expenditure will, in future, be under the direct control of the Finance Department. I should, therefore, be trespassing on my Hon'ble friend Mr. Baker's preserves if I were to enlarge on the subject of economical expenditure of money: But I am conscious that he relies on my full and cordial co-operation, to prevent waste of all sorts, so that the funds voted for

[*The Commander-in-Chief.*]

the army may be expended with strict regard to economy and due regard to military efficiency.

" At the last debate on the Budget, my Hon'ble Colleague, Mr. Gokhale, took exception to a remark that his knowledge of military matters was not extensive. I have not the temerity to repeat a proposition which he said was superfluous. But I do say that the correct appreciation of our military position necessitates long and careful examination, by the best experts we can get with full knowledge of the numerous factors which affect the problem. When such investigations have been completed and laid before the Government, it is for them to decide what means should be provided, that is, what the strength of the army should be. But I think everyone will agree with me that before even discussing any addition to our forces, it is our duty to try, by improvements in our arrangements, to make the best of those already at our disposal. This is what we are trying to do. This is mainly what the Reorganisation Scheme means, regarding which there seems to be considerable misapprehension. Some appear to have misgivings that a large increase to the forces is projected; others that the bulk of the expenditure is to be spent on buildings. Both assumptions are widely incorrect. As the result of a long and elaborate examination, it has been found that, by improved methods, we should be able, out of our existing forces, to place in the field an army of practically double the strength that was previously considered possible. The expenditure now being incurred, which is only a fraction of what would be required if we had to add an equal number of new units—is partly for the equipment of these additional troops. But it also includes the cost of new rifles; the introduction of quick-firing guns for the artillery, which, in turn involves larger reserves of ammunition and ammunition columns; improvements to our transport, the coast defences, and many other measures which have long been recognised as indispensable. The bulk of the expenditure is for these services, and only a small proportion is being incurred on the necessary accommodation required for the better distribution and consequent better organisation and training of the army. As I have shown, we are spending money in reorganising our existing materials, and not on any material addition to the forces; though, as a consequence of the experiences in South Africa and Manchuria, we are also trying to reduce the large deficiency in officers, and are building up a larger reserve for the Native army which is a move in the direction which the Hon'ble Mr. Gokhale advocates. In taking these precautionary measures, we are spreading the cost over a considerable period, so as to reduce inconvenience as far as possible; and when they have been completed, we may hope that military expenditure will be largely reduced.

" When we come to the question of the remuneration which men in the army receive, I feel sure that my Hon'ble Colleagues do not consider the sepoy overpaid. Indeed, having regard to the increased cost of living, I should be somewhat surprised if they did not think the converse to be more correct.

" I trust that I may have been able—even if it only be in some slight degree—to reassure my Hon'ble Colleagues that we are not indulging in military extravagances; but on the contrary, are endeavouring, by overhauling our existing machinery, to obviate increases which might otherwise have been forced upon us. It must be remembered that if we are to secure peace and tranquillity to this country, which are essential conditions of its material progress and advancement, we must be watchful; and, whilst resisting any tendency to be influenced by extreme views on either side, it is necessary that we should methodically and systematically organise the available means at our disposal. Capitalists will not place their money in India, or assist in the development of its resources, on which this country's prosperity so much depends, unless they are convinced that there is assured security. Therefore, if we desire to attract capital and act up to the motto 'Advance India,' we must be careful that no idea gets abroad that our position is insecure or that we are neglecting necessary precautions.

" My Lord, in the gracious message which His Royal Highness the Prince of Wales sent to Your Excellency as he was leaving India, he referred

[*The Commander-in-Chief; the Lieutenant-Governor; Mr. Baker.*]

to the grand traditions of the army in this country, and to the keen spirit and general striving towards efficiency and preparedness for war which appeared to His Royal Highness to animate all ranks. I can assure Your Excellency that the Army of India deeply appreciates the high commendation thus bestowed upon them by our King Emperor's son. The loyalty, bravery and devotion of this army are all factors upon which confident reliance can be placed; but its preparedness to take the field must depend largely upon the action of Government, for even an army of heroes can only be sacrificed if it be not provided with the necessary organisation and equipments which are essential for success in modern war."

His Honour THE LIEUTENANT-GOVERNOR said:—"My Lord, I shall not detain the Council many minutes. I desire, in a word, to congratulate Your Excellency's Government on the Budget and my Hon'ble friend Mr. Baker on the manner in which it has been presented and the manner in which it has been received. It is not necessary for me to say anything in regard to the discussion that has taken place, except perhaps in regard to a remark or two which have fallen from my Hon'ble friend the Maharaja of Darbhanga. One matter which he discussed has been disposed of by my Hon'ble friend Sir Denzil Ibbetson, namely, the question of the waterways of Bengal. The other was the popular view—which I observe the Maharaja Bahadur did not venture himself to accept—of the connection between the development of railways and the development of malaria. I think he will find, when we come to discuss that question in another place, that the coincidence to which that view of the connection between railways and malaria owes its origin has not escaped the attention of the Government of Bengal, and I trust he will consider that we are dealing as adequately as we can with it.

"Only one word remains, namely, that I desire to express the gratitude of the Government of Bengal for the terms of our new contract. I shall not enter into details. They have been thoroughly threshed out between the Government of Bengal and the Government of India, and I am glad to find that my Hon'ble friend the Maharaja of Darbhanga has only a half-hearted wish to express that perhaps we might have got more. I need not say that I thoroughly re-echo that wish. We feel very much our want of money. It is a terrible thing to be surrounded by open mouths and claimant demands, and we have far too often to meet such requests for substantial help with the cold water of sympathetic words. At the same time we have received from the Government of India very generous treatment, and have now, I trust, some money with which to do some work, and we are not ungrateful to them."

The Hon'ble MR. BAKER said:—"My Lord, I think Your Excellency's Government has reason to be satisfied with the reception which the Budget has met with at the hands of Council From the observations which have fallen from various speakers today, I gather that our specific proposals have met with general approval, especially those for the remission of the patwari cesses: but some disappointment seems to be felt that we have not made larger provision for expenditure on a variety of new objects. My Lord, I venture to think that that disappointment, if it is really felt, is not altogether reasonable. As Lord Curzon once said, we have been forcing the pace a good deal during the last few years, and we are already committed to very heavy recurring expenditure on police reform, the improvement of agriculture, primary education, and many other things. I am far from taking a pessimistic view of the situation, but having regard to the present unfavourable character of the seasons in several of the provinces, I really think it would have been rash for us to launch out upon any great new schemes at the present time. And there is another consideration of a more general character, which, I think, some gentlemen are apt to lose sight of, but which is really of great importance. The Hon'ble Home Member has already drawn attention to it in his speech today. It is this. Almost all the matters for which we are invited to provide additional grants are within the sphere of the Provincial Governments. We have conferred

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upon these Governments definite powers and responsibilities which extend to most branches of the civil administration and we have provided them with growing revenues, on what may fairly be described as a very liberal scale, to enable them to discharge their duties adequately in all branches. The Local Governments have not merely ample funds, but also full discretion in the expenditure of them. It would be wholly inconsistent with the first principles of the system of Provincial Settlements, if we were to dictate to any Local Government what it should spend on each individual head; and it is also an entire mistake to suppose that the money for improvement in the Provincialized branches of the administration ought to be or can only be provided in normal circumtances by special additional assignments from Imperial revenues. If any particular measure is outside the terms of the settlement, or is of such magnitude as to be beyond the powers of the Local Governments, then Imperial revenues may fairly contribute, as they have done on several occasions in the past. Police reform is a conspicuous instance of this. If we were to embark on a policy of making primary education free of charge to the public, as Mr. Gokhale suggests, that also would justify some special assistance from Imperial funds. But most of the objects for which we are pressed to find money are not of this class. Thus, the Hon'ble Mr. Sri Ram complains of the inadequate provision for technical education and for sanitation, and the Hon'ble Mr. Porter asks us to give additional grants to the United Provinces for police buildings, for hostels in secondary schools, and for subventions to Local Municipalities. He says that the United Provinces ask for no doles, but with all due deference it seems to me that is exactly what the Hon'ble Member does ask for. These are all ordinary items of Provincial expenditure, for which due allowance was made, though in general terms and not specifically, in the Provincial Settlement; and it is for the Local Government to provide the necessary funds. Any other course would make these particular items an Imperial charge, and would be destructive of Provincial responsibility.

"But I will admit that I have much sympathy with the Government of the United Provinces. The Hon'ble Mr. Sri Ram's detailed comparison of the Provincial Settlement with those of other provinces is inaccurate in certain respects; but it is quite true that, as a whole, though much more favourable than its predecessors, it is still distinctly less favourable than that of any other Local Government, conspicuously so as compared with those of Bombay, the Punjab, or the Central Provinces. Again it is undeniably true that the United Provinces have been very hard hit by the failure of the harvests and by the heavy expenditure they have had to incur on famine relief, by which its estimated balance at the end of 1906 will have been reduced to 5½ lakhs of rupees. If we are able to devise a more equitable method of allocating famine expenditure, I hope that we shall be able to apply it in such a way as to make up a part of the losses which the Local Government has already incurred. As regards the terms of the settlement, it is perhaps too soon to revise it altogether, but I shall be ready to bear the matter in mind when a suitable opportunity occurs. The same remarks apply in the case of the settlement with Madras to which Mr. Sim has referred, and the terms of which are generally similar to those of the United Provinces settlement.

"Next year, we shall undertake the revision of the Provincial Settlement of Burma, and I think I may promise that we shall bear in mind the appeal which Mr. Hall has made to us on behalf of this Province. I quite agree with him that liberal expenditure in Burma is likely to prove productive, and it shall be our object to accord it both just and generous treatment.

"Both the Nawab Bahadur of Dacca and the Maharaja of Darbhanga have commented on the small share which Bengal has received in the remission of taxation. The explanation of this may be summed up in the three words—'the permanent settlement.' In Bengal the land already pays far less in proportion than in any other part of India; and so far as strict justice is concerned, it has no claim even to the 4 lakhs a year which has fallen to its share. The justification for the remission of the zamindari dâk cess lies wholly in the

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fact that the district post is an administrative anachronism, and it could not be defended by any references to the equity of relieving the landed interest of that province.

"The Nawab Bahadur has expressed the hope that the balance may be redressed by a readjustment of the road cess in Bengal. I hope my Hon'ble friend does not ask for a reduction of the road cess—of which I can hold out no expectation. But it is true that in my judgment Bengal has a real grievance in regard to its local taxation. In Bengal, as in Madras and Bombay and most other provinces, the land pays one anna in the rupee of its annual value under the head of Provincial rates. But whereas in other provinces the whole of this cess belongs to the Local Boards for local purposes, in Bengal one-half of it has from the first been appropriated as an asset of general revenues. I am well aware of the historical reasons for this appropriation, and they have always appealed to me as being singularly devoid of force. I shall be very happy if within my term of office it should be in my power to redress this injustice to the province to which I have the honour to belong.

"The Hon'ble Mr. Logan has pointed out how seriously the finances of some of the Local Governments, and Bombay in particular, are affected by expenditure on famine relief, and he has urged that all such charges should be borne by Imperial Revenues instead of by the Provincial Governments. Mr. Sim has raised the same point in regard to the province which he represents. Mr. Logan is under a misapprehension in thinking that the grants in the present budget for relief works and remission of land revenue are Imperial grants. They are, of course, Provincial, in accordance with the terms of the Provincial Settlement. It is, however, unnecessary to dwell on this point.

"I do not regard the difficulties which undoubtedly attach to the present system in quite the same light as the Hon'ble Member, and I could not assent to the solution he has suggested. The management and conduct of 'wars, expeditions, and political missions' rest with the Imperial Government, and it is therefore right that the latter should pay for them. But the actual administration of famine relief must necessarily rest with the Local Government, and famine is the last matter in which financial responsibility should be divorced from administrative control. Even as it is, it is difficult enough to hold the scales evenly between the claims of economy on the one hand, and those of humane treatment of suffering people on the other. If there were a big famine in any province, and the Local Government were at liberty to pass on the entire bill to us, I shudder to think of the consequences to the finances of the Government of India.

"But having said this much, I will frankly admit that in my judgment the present system is really open to serious objection. No allowance is made for famine in the Provincial Settlements, and the established principle is that the entire resources of a Local Government must be exhausted before any assistance can be claimed from Imperial Revenues. The result is that the system is unfair as between one province and another. A province which is liable to relatively frequent famines, such as the United Provinces, Bombay, or the Central Provinces, is worse off than one which is comparatively immune, such as Burma or Eastern Bengal. Moreover, a province which is afflicted by famine shortly after it has obtained a *quasi*-permanent settlement, as has been the case with Bombay and the United Provinces, loses the advantage, to a greater or less extent, of the initial lump grants which were intended to give it a good start on its new career, for these are absorbed in meeting famine charges, instead of being available for Public Works, or improvements in the Civil Administration. The consequences are more serious under the present system of *quasi*-permanent settlements than they were formerly, for the quinquennial revision of the settlements no longer affords an opportunity of setting a crippled province on its legs again. Lastly, in the case of a small famine, one effect is actually to improve the financial position of the Imperial Government at the cost of the provinces: for expenditure is transferred from 'Reduction and Avoidance of Debt,' which is an Imperial head, to 'Famine Relief,' which is Provincial. This has actually occurred on the present occasion, and it is an undoubted anomaly.

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"The question is one of considerable difficulty, and various remedies have suggested themselves. I admit that a material change is required, and it is our intention, as soon as we get to Simla, to examine the matter thoroughly and endeavour to devise a sound solution. It will probably be necessary to consult the Local Governments, and the sanction of the Secretary of State will certainly be required if any radical alteration of principle is made. For the present, I will merely say that we are fully alive to the objections to the present system, and that it shall receive our prompt and careful attention.

"The Hon'ble Mr. Apcar has urged us to 'think imperially' in fixing the amount of our contribution towards the cost of the improvement of Calcutta. I can assure him that the Government of India are now and have always been ready to take a generous view of the claims of the capital to assistance from the State in carrying out this long delayed and greatly needed measure. The amount of our contribution was fixed at 50 lakhs in consultation with and with the sanction of the Secretary of State, and it is not open to me to undertake to increase it. But if sufficient grounds can be shown for reconsidering the amount, we shall no doubt be ready to do so. On the other hand, it is only just that those who benefit most by the scheme should bear the brunt of the burden. Some of the comments which I have seen in the Press on this subject might lead one to fear that this principle is not always borne sufficiently in mind.

"I regret that I cannot assent to the Hon'ble Mr. Apcar's suggestion that the continuance of the income tax is suspiciously like a breach of faith. This suggestion has been made before, in the Press and elsewhere; but, so far as I know, it has never been supported by any evidence whatsoever, and I can assure the Hon'ble Member that as a matter of plain historical fact it rests on no foundation. When the tax was imposed in 1886, Raja Piari Mohan Mukherji moved an amendment to limit the duration of it to one year. With reference to this, the Hon'ble Mr. Steel, representing the Bengal Chamber of Commerce, said that—

'The payers of income tax will now fairly claim that under the present Bill they will contribute at least their full share: and when any remission of taxation is possible, they will expect that their case shall be considered on its merits along with all other claims for relief which may be put forward.'

"Referring to these remarks of Mr. Steel, Sir Auckland Colvin, in opposing the amendment, said—

'With regard to the duration of the tax, the Hon'ble Mr. Steel has put the case in an extremely fair way, *viz.*, that if the Government finds itself in a position to make remissions of revenue hereafter, the question of the income tax should be put on the same footing and receive the same consideration as any other question of remission of revenue.'

"Again in 1890, in replying to a representation from the Bengal Chamber of Commerce, the Government of India wrote as follows:—

'It is unnecessary to remind the Chamber that no tax can be considered to be final either as regards form or rate, but I am to say that the Government of India has never given any sanction to the belief that the present income tax would be abolished or reduced in preference to any other tax which is now levied or which was levied in 1886.'

"Since the tax was imposed in 1886, the Government has never given any sort of pledge or promise, direct or indirect, to repeal the tax or treat it in any way differently from any other tax. Only two years ago, Sir Edward Law in this Council emphatically affirmed the absolute freedom which Government claimed to itself in this respect, and I can do no more than repeat what he then said I can hold out no sort of expectation that the tax will be either repealed or reduced. It is almost the only contribution of importance which is made to the public revenues by the monied classes in this country whose incomes are derived from trade or other non-agricultural sources. These classes are universally admitted to derive great benefits from British rule; and in my judgment, they at present contribute not too much, but too little.

"Nor am I disposed to think that the limit of exemption should be raised. It seems to me that a man in this country with an income of R1,000 a year is better off and ranks higher in the social scale, than a person at

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home with an income of £160 a year.' The latter figure represents only about four and-a-half times the average income of a resident of the United Kingdom, whereas R1,000 represents no less than thirty times the average income of a resident of India. As regards the suggestion for a rebate on, or deduction from, incomes below a certain amount, it is perhaps possible that a case might be made out, but *primâ facie* it does not seem to be a matter of great or general importance.

"With reference to the point raised by the Hon'ble Mr. Sri Ram, I will have it enquired into; but *primâ facie* I am not sure that the rate of increase in the yield of the tax has been in any way abnormal.

"The Hon'ble Mr. Gokhale has raised a number of more or less important questions, with which it would be quite impossible to deal adequately in the time at my disposal.

"In the first place, he has suggested that in our accounts the receipts from Railways and from Productive Irrigation Works should be shown *net*, instead of showing the gross receipts on one side and the various charges on the other. This suggestion has been before Government more than once. Personally, I think that there is a great deal to be said in favour of it, but the view that has hitherto prevailed is that it would be misleading to omit from our main accounts items aggregating 25 millions sterling; nor would such a change be justifiable in accounts which profess to state the total revenue and the total expenditure chargeable thereon. A further practical difficulty has arisen in connection with the allocation of the figures between England and India, as it would apparently be necessary to exhibit very large *minus* figures, which would not be readily intelligible. I will have the matter further enquired into, but no change of this description can be introduced without the sanction of the Secretary of State, and I can therefore give no undertaking in the matter one way or the other.

"The Hon'ble Member has also suggested that the figures which relate to 'local' revenue and expenditure should be excluded from our main accounts, which should be confined to those relating to Imperial and Provincial Finance. It so happens that a very similar proposal has been under our consideration during the past year, and I am myself of opinion that the balance of advantage is in favour of making the change, provided that steps are taken to exhibit the aggregate local transactions in a convenient and accessible form. Here also no change can be made without the approval of the Home authorities whose decision cannot be anticipated.

"Then the Hon'ble Member has put in a plea on behalf of the District Boards in Bombay The principal source of income of these Boards is the local cess on land, which is a function of the land revenue: and when for any reason, such as famine, the land revenue is suspended or remitted, the Boards lose a large part of their revenue. In the Punjab, he says that in such circumstances the Local Government make up to the Boards the amount of the cesses which is lost.

"Mr. Gokhale was good enough to mention this matter to me a few days ago, and I have made such enquiries as were possible in the interval. I am informed, however, that the Hon'ble Member's information in regard to the practice in the Punjab is not correct. In that province the District Boards have to stand the loss when cesses are remitted, and the amount is not made up to them by the Local Government. If that is the case it cuts away the ground from under the Hon'ble Member's feet. We could not reasonably make a special rule for Bombay more favourable than that which obtains elsewhere. Apart from that, moreover, I do not think that the present practice is inequitable in itself. The fact that Bombay has not shared in the present remission of taxation is easily explained. Bombay has never—at least for so long as I am aware—had to pay the village officer's cess or the famine cess. It has all along enjoyed the very exemptions which we are only now extending to other parts of India. So far from Bombay having a grievance, it is rather the other provinces that have cause to complain that they have been left behind Bombay for so long.

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"Then, again, Mr. Gokhale has taken exception to the practice by which District Boards are required, in times of famine, to devote a great part of their resources to expenditure on relief works. I find that there are very numerous orders on this subject, some of them dating many years back; and it is not possible for me without much more time for consideration to make any complete or authoritative pronouncement on the subject. One order which I have found is to the effect that all municipal, local and district resources must be first exhausted before any call is made on Provincial or Imperial funds. I have no hesitation in saying that if that principle is to be interpreted literally, I entirely dissent from it. I doubt whether it has ever been really acted upon, and it is certainly not in accord with the policy which has governed the action of the Government of India in these matters for years past. Speaking with all due reserve, I think the utmost we can rightly require of a District Board in time of scarcity is that it shall economise in its ordinary expenditure in all reasonable ways; that it shall set apart as much of its funds as possible for expenditure on works; and that it shall adapt its programme of works as far as it can to subserve the purposes of famine relief. Beyond that I do not think any local body should be required to go. But I do not think we should go still further and relieve District Boards of all responsibility whatever in regard to famine. Apart altogether from legal obligations, the broad fact remains that District Boards form an integral part of the administrative machine, discharging functions in their own sphere which are comparable with those of Provincial Governments and the Government of India in their larger fields of duty. All three parts of the governmental machine should share the common responsibility, and should co-operate with each other in combating a famine not merely in the actual work, but also in the provision of funds, each in its own degree. In replying to Mr. Logan, I have already intimated that we are not satisfied that the Imperial Government at present bears its full share of the burden; but none of the three partners can fairly claim to be wholly exempted.

"Then the Hon'ble Member points out that the Gold Reserve Fund now exceeds the sum of 10 millions which was named by Lord Curzon two years ago as being sufficient for our purpose, and he asks me to say what we propose to do with the profits of coinage in future. I may remind the Hon'ble Member that last year Sir Edward Law expressed the opinion that we ought to have some 20 millions in the Gold Reserve Fund, and we are still a long way short of that figure. But personally I regard the matter in a somewhat different way. So long as India has a gold standard combined with a currency which consists mainly of rupees, I consider that we are bound to set apart the whole of the profit on additions to the coinage. Every penny of these profits is linked with an equivalent liability, which is none the less real because it may not have to be discharged for a long time to come. Sooner or later, gold will come into circulation in India, as it has done in nearly all countries in the world, and will tend to take the place of rupees. It may be many years before this comes about, and the process will probably be very gradual; but that it will come in the long run, I have no manner of doubt. When it does come, we shall have to reverse the process by which we have been adding to our silver currency in accordance with the requirements of trade; we shall have to dispose of the surplus stock of rupees, and replace them by gold. In this view, there can be no limit to the Gold Reserve Fund. Broadly speaking, every rupee that we coin from bullion may eventually have to be converted back into bullion, and the profit which we made from the first operation must be religiously reserved to meet the cost of the second. We must therefore resist all temptation to use these profits for ordinary current expenditure.

"But I agree that there is a limit beyond which it is not expedient in practice to store the accumulated profits in the form of ordinary sterling investments. My reason is that it will not be possible to throw more than a certain amount of such investments on to the market at once. If we hold more than can be readily liquidated, the investments will actually not be available when we require to draw upon them to meet the cost of conversion. We have certainly not reached such a limit yet, so that it is rather premature to discuss the

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question: but when it is reached, my view is that further accumulations should be applied to the reduction or avoidance of debt, preferably of sterling debt. The practical effect of employing them in this way would be that we should either expand our programme of productive railways and canals or that we should finance the latter with a smaller amount of borrowing.

"The question of military expenditure has been dealt with by His Excellency the Commander-in-Chief and all that I need say is that I resolutely adhere to the view which I expressed last year that it would not be sound or expedient to have recourse to borrowing for the purpose of carrying out the scheme of army reorganization unless we should find it impossible to finance it without undue difficulty out of revenue. Expenditure on public defence is not productive in the commercial sense, and is not a suitable object to be financed from borrowed funds. The only justification for such a course would be imperative and urgent necessity: and no such necessity has so far arisen.

"Mr. Gokhale returns to the charge once more in regard to the employment of our surpluses on the construction of productive public works, and urges the relative claims of sanitation, the provision of school houses, and mass education. Is not the Hon'ble Member rather forcing an open door? We are all entirely agreed with him that we ought not to maintain taxation on a higher level than we should otherwise require, merely in order that the revenue so collected may be spent on constructing railways. That would undoubtedly be wasteful, and unfair to the present generation of tax-payers. But when a surplus has actually accrued from any cause, such as a fortunate windfall, or from our revenues exceeding our expectations, or in any other way, then I remain of the opinion that we can ordinarily find no more beneficial way of utilizing the money than by investing it in productive works, whether Railways or Canals.

"I readily admit that there is nothing wrong in principle in using such money for other non-recurring expenditure, and as a fact we have often done so. Instances of recent date which occur to me are the 50 lakhs assigned for the improvement of Calcutta, the 20 lakhs for the extension of Simla, the various initial grants given from time to time to Local Governments in connection with their new Provincial settlements: and the 22 lakhs given two years ago by Lord Curzon's Government for what were called secondary requirements, such as museums, public parks and gardens, the Calcutta Zoo and the like.

"But the objection is that this practice does not make for economy. Once we begin to allot sums of money for expenditure on particular objects, not with any ordered design or because the latter are deliberately held to be necessary, but merely because money happens to be available at the moment, we set foot on an inclined plane which leads to the deepest morass of extravagance. Occasions may arise when such a course may be legitimate or expedient, but all such proposals must be most jealously scrutinized and kept under the closest restrictions. The Hon'ble Member expressly intimated that the objects on which the money should be spent must be non-recurring. Surely it was by an oversight that he included among them such essentially recurring charges as mass education and sanitary improvement!

"Most of the items included in Mr. Gokhale's somewhat overwhelming programme of economic and administrative reform do not fall within my province to deal with. But I must offer a few observations on his suggestions for financing his schemes. He suggests (1) that the funds set free by suspending Army re-organization or by carrying it out from borrowed money should be applied to the extension of Primary education; (2) that the profits on coinage should be reserved for the relief of rural indebtedness; (3) that the famine grant should be spent on industrial and technical education; (4) that co-operative credit societies should be allowed to make use of the deposits in the Post Office Savings Banks; and (5) that whatever surpluses accrue should be devoted to assisting Local Bodies in the construction of works of sanitary improvement.

"Now I have the keenest sympathy with every one of the objects on which the Hon'ble Member desires to see public money expended. In

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particular, I am greatly interested in his proposal for making primary education free, with the intention of ultimately making it compulsory. I hope and believe that some great scheme of this nature will eventually be carried into execution, though I am wholly unconvinced by the Hon'ble Member's figures that the cost of it will be anywhere in the neighbourhood of 30 lakhs of rupees. In the United Kingdom in 1904 over 13 millions sterling were spent on primary education from Parliamentary grants. We may make any allowances the Hon'ble Member likes to ask for an account of the different conditions of the two countries; but when every possible deduction has been made, is it conceivable that we can hope to give free primary education to a population six times as numerous, for $\frac{1}{20}$th part of the cost? If we get off with $1\frac{1}{2}$ crores a year I shall be surprised: though I believe it would be money well spent.

"But the suggestions for financing the various projects are calculated to alienate my sympathies, and I cannot help thinking that if the Hon'ble Member had had more time for consideration, he would have omitted or modified them. The extension of primary education, and the making of it free, are objects worthy of a foremost place in our policy; but the funds ought emphatically not to be found by casting on to a future generation the present cost of national defence. The relief of rural indebtedness is a matter deserving of serious consideration: but, as I have already shown, the profits on coinage are not available for any such purpose. They must be reserved to meet the corresponding liability which attaches to them, and which will assuredly have to be discharged in the long run. So as regards the Famine Insurance Grant, we have often been told that it was an immoral act to absorb this grant, in former years to defray the cost of the Afghan War. I express no opinion as to that; but I do affirm that it would be no less immoral to divert it for expenditure on technical or industrial education, with which it has nothing whatever to do. I will not go through the rest of the list. I will merely assure the Hon'ble Member that while we welcome his co-operation and advice, and while I for one shall be ready to do everything in my power to further the causes which he and the Government alike have at heart, it is not by devices such as these that a solution is to be found.

"Turning from these matters, I think it may be of some interest if I lay before the Council a brief retrospect of the changes that have been effected in our fiscal system during the last 24 years, by the reduction, modification or abolition of old taxes, and the imposition of new ones. I propose to take as my starting point the year 1882-83, for the reason that that was the year in which the Government of Lord Ripon carried into effect certain important measures of fiscal reform to which reference is often made in this connection. Such a review as I contemplate may, I think, enable the observer not merely to take a bird's eye view of the course of Indian taxation in the past, but also to form a fairly correct estimate of the net improvement—for there has been an improvement—that has been effected in our fiscal system up to the present time. I shall make it as brief and free from technicality as possible, avoiding all details of little general interest, and though I shall present a few figures, they shall be very few, partly to avoid wearying the Council, and also because the actual yield of taxation is obviously affected by other causes than abolition or imposition.

"Viewed from the standpoint which I have indicated, the period from 1882-83 to the present time divides itself naturally into four groups of years, each of which presents strongly marked fiscal characteristics of its own.

"The first group extends from 1882-83 to 1885-86. By the time this period began the country had recovered from the effects of the famine of 1876-78, and from the financial burden imposed by the Afghan War, while the fall in sterling exchange, though beginning to be felt, was not yet acute. It was characterized by three important measures in relief of taxation. These were:—

firstly, the abolition of the import duties on cotton goods, and of the general import duties, or so much of them as still survived. The cost of this measure in the first year of its introduction was $106\frac{1}{2}$ lakhs;

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secondly, the reduction of the salt duty from R2-8-0 per maund (or R2-14-0 in Bengal and Assam) to R2. The cost of this, also in the first year of the change, was 119¾ lakhs; and

thirdly, the abolition of the patwari cess in the United Provinces, at a cost of 24 lakhs. The aggregate cost of these three measures was rather over 230 lakhs of rupees per annum.

"The second group of years extends from 1886-87 to 1895-96. Its leading features were the increase of expenditure forced upon us by the approach of Russia towards our frontiers, and the annexation of Upper Burma; and the unprecedented depression of sterling exchange which severely augmented the burden of the home charges. These causes led to the rescission, one after the other, of the three measures of relief which had been carried out during the previous period, and to the imposition of three new taxes in addition. The measures actually adopted were as follows:—

Firstly, in 1886, the income-tax was substituted for the former license-tax: the gain in the first year of the change being 86¾ lakhs.

Secondly, in 1888, the salt duty was raised again to R2-8-0 per maund, the increased yield being 101¾ lakhs in the first year, with a further advance of 51 lakhs the year after.

Thirdly, in the same year, an import duty of half an anna per gallon was imposed on petroleum, yielding 11¾ lakhs. This rate of duty was doubled in 1894, the increased yield being 5½ lakhs.

Fourthly, in 1889, the patwari cess in the United Provinces was re-imposed, yielding 22¾ lakhs.

Fifthly, between 1894 and 1896, the general import duties were re-imposed on a 5 per cent basis. There were some intermediate alterations in regard to cotton piece goods and yarns, on which it is unnecessary to dwell; but the ultimate result was that, as an exception to the general rule, piece goods were taxed at 3½ per cent instead of at 5 per cent, while yarns were free. An excise duty of corresponding amount was simultaneously imposed on piece goods woven in Indian mills. The increase of revenue from the general import duties and from cotton piece goods including the excise duty was 154 lakhs and 103 lakhs respectively.

"The aggregate increase of taxation imposed during these ten years may be taken at about 536 lakhs of rupees per annum.

"I now come to the third group of years, which extends from 1897-98 to 1902-03. This was a period of stationary taxation, the gain due to the gradual establishment of a stable exchange being counterbalanced by two great famines, and the cost of military operations on the North-West Frontier. The only fiscal measure carried out during this period was the remission of the pandhri tax in the Central Provinces, but this had brought in only the trifling sum of R70,000 a year. During this period, there were large remissions of land revenue; and a good deal was done in the direction of improving the financial position of Local Governments; but these are not measures of the class now under consideration.

"The countervailing sugar duties of 1899 and 1902 belong to this group of years; but as these were not imposed for revenue purposes, and were very soon abolished, I do not refer to them further.

"The fourth and last group consists of the period from 1903-04 to the present time. Speaking broadly, this has been a time of plentiful harvests, steady exchange, expanding trade, of growing general prosperity, and of external peace.

"The expansion of the revenues has been such that we have been enabled not only to embark on many large schemes of administrative reform, but also to

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undertake the reduction of taxation on a scale surpassing that of twenty years previously—

In the *first* place the salt tax was reduced in 1903 to R2, and again in 1905 to R1-8-0, a maund, at a cost of 141 and 164 lakhs a year respectively;

secondly, incomes between R500 and R1,000 per annum were exempted from income-tax with effect from 1903-04, at a cost of over 29 lakhs a year;

thirdly, the famine cesses in Northern India were abolished last year at a cost of 22½ lakhs a year; and

fourthly, we have decided, with effect from the ensuing year, to abolish local taxation on the land to the amount of more than 82 lakhs per annum.

"The sum of these five measures which have been carried out within the space of three years, reaches the respectable total of 438 lakhs a year. This no doubt falls short of the aggregate new taxation imposed or re-imposed during the second group of years by about a crore of rupees; but with regard to this it may fairly be observed, (1) that it represents the progress achieved in a relatively short space of time; (2) that the remissions might easily have been greatly enhanced had not Government decided with, I believe, very general public approval, to apply a large part of its surplus resources to useful and productive expenditure on police, education, agriculture, and public works, to increasing the resources of the Provincial Governments, to improving the efficiency of the army, and to strengthening the finances of District Boards; and (3) that we are not necessarily at the end of our programme, and if our revenues continue to expand as they have latterly done, it may hereafter be within our power to take further steps for the relief of the tax-payer.

"A merely statistical comparison, however, is of little value. A more fruitful and instructive method is to compare the fiscal position as it stands now with that which obtained in 1882-83, the year which I took as the starting point of my review. Proceeding in this way, I think that the results so far obtained may fairly be summarised as follows:—

Firstly, we have reduced the salt tax from R2-8-0 or R2-14-0 per maund to R1-8-0 throughout India, except Burma, where it is R1. I do not wish to dwell on the effect of this measure in cheapening the cost of a necessary of life, because I have never believed that the tax pressed with undue severity even on the poor. But the importance of the reduction in creating a fiscal reserve is obvious and immense. If we allow for increase in consumption, not less than 3½ crores of rupees per annum could be obtained from this source by a stroke of the pen if necessity should arise, and this sum may be relied on to expand with the progressive increase of the population.

Secondly, we have broadened the basis of taxation by re-establishing the general customs duties on imports by sea. I freely admit that, in view of the chaotic condition to which the import tariff had been reduced in the late seventies, the Government of Lord Ripon had probably little option but to sweep the whole mass of anomalies away. But in my judgment, in the conditions prevailing in India, there are few more appropriate and less onerous forms of taxation than a light duty on imports from over sea. Our duties are pitched on so moderate a scale that, to the best of my belief, there is not a consumer who feels them, and not an indigenous industry which is injured by them. The revenue they yield, unfelt and unresented, has placed it in our power to effect the successive reductions of direct taxation to which I have already alluded; and although it fell to the lot of Sir Evelyn Baring in 1882 to abolish them in this country, it is significant to observe

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that Egypt, which has benefited so greatly from the wise and vigorous guidance of Lord Cromer for more than twenty years, now derives one-tenth of her entire gross revenue from this source, a proportion not far short of double that which obtains in India today.

Thirdly, we have effected a valuable reform in our system of direct taxation by substituting the income-tax for the old license-tax. It is unnecessary on the present occasion to enter upon the well-worn theme of the unpopularity of these taxes. Whatever views may be entertained on that point, all reasonable persons will agree that the income-tax is greatly superior to that which it superseded. The license-tax exempted the whole official and professional classes, and fell almost exclusively upon trade. Its incidence and the range of incomes included within its net varied widely in different Provinces: and in some places it extended to incomes so low as R200 a year. From all these defects, the present tax is free: and the raising of the limit of exemption to R1,000, releasing over 60 per cent of the assessees, has removed the chief remaining element that was vulnerable to criticism.

Fourthly, a high place in our list of results should be assigned to the reform and reduction of local taxation. It is not merely that we have relieved the landed interest and the agricultural tax-payer from a variety of supplements to his regular assessment, always irritating and often considerable in amount. That alone would have been an advance of no small value. But I attach much greater importance to the fact that we have for the greater part got rid, I trust for ever, of the practice of making appropriations from the proceeds of local taxation for the benefit of Provincial or Imperial revenues, and have gone a very long way towards establishing the principle that no local taxation shall be levied save that which is devoted exclusively to local, as distinguished from general, purposes, and, so far as possible, is administered by local bodies.

Lastly, there is one more feature in regard to which the fiscal system, as it now stands, is conspicuously stronger than in 1882-83, and it is worth while to refer to it, though it is not directly concerned with questions of taxation. I allude to the greatly diminished reliance which is now placed on the revenue from opium, as compared with twenty years ago. In 1882-83, the net receipts from opium were 721 lakhs of rupees, and formed 14·1 per cent of the total receipts classed as Principal Heads of Revenue. In 1905-06, they amounted only to 546 lakhs, or to 7·8 per cent of the aggregate of the Principal Heads of Revenue. When it is remembered how uncertain the opium revenue is, and how liable to violent fluctuations from causes over which we can exercise no control, the dwindling away of its relative importance in our fiscal system must be regarded as a matter for lively satisfaction.

"In the foregoing summary, I have made no allusion to the numerous changes introduced from time to time in the stamp and excise duties; I have not referred to the greater leniency of our assessment of the land revenue, or to the smaller proportion which it now bears to the sum total of our resources; nor would it have been relevant to refer to the signal change that has come over the position in regard to the net yield of our railways, our canals, and, to a lesser extent, the postal and telegraph services. Putting all these on one side, I venture to think that the results which I have now laid before the Council constitute an advance of which the Government of India have no cause to feel ashamed. Opinions may differ as to whether our predecessors and ourselves have accomplished as much as we might with the means at our disposal. I for one shall not quarrel with our critics if they urge us on to further developments on similar lines. There is no such thing as finality in finance. Though not a little has been done, it would be easy to compile a lengthy list of further

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reforms which still await the hour and the means. I shall resist the temptation to essay that fascinating but dangerous and not very profitable task; and I shall be content to assure the Council that it will be our aim to persevere steadfastly with the task that lies before us, to remove every avoidable impediment to the development of trade, to improve communications, to facilitate the free movement of labour, to stimulate all indigenous industries, to encourage the profitable employment of capital, Indian capital first, and foreign capital afterwards, and while providing as generously as we can for the administrative needs of the country, in education, agriculture, public health, and public safety, to take as our watchword, first, and last, and all the time, Lord Cromer's well-known dictum, to keep taxation low."

His Excellency THE PRESIDENT said:—"I must in the first place congratulate my friend the Hon'ble Mr. Baker for the very lucid statement he has placed before us—a statement which I think we may all agree in accepting as distinctly satisfactory—all the more so that we are fairly entitled to recognise that the expenditure proposed for 1906-1907 represents no spasmodic effort on the part of the Government of India but that it is the continuation of a well-considered policy which the growing revenues of the country has enabled the Hon'ble Member to carry out. We appear to have no reason to imagine that we are under the influence of that intoxication known as a 'boom' in the New World, followed too often by the depressing effects of financial dissipation. The speeches which we have heard from Hon'ble Members today all hold out hopes of a solid and assured financial future, the chief problem of which will, I hope, be not as to how and when we are to secure our revenue, but as to how and when we can best spend it.

"I am very far from saying that we are free from trouble. We have famine and sickness with us still; a partial failure of the monsoon and a further delay in the winter rainfall have told the inevitable tale in parts of Northern and Central India; but still there has been no such misery as that of 1899 and 1900, and we may fairly hope that the money spent on irrigation in recent years and on the development of famine relief organisation may surely and steadily reduce our famine areas; whilst, as the Hon'ble Sir Denzil Ibbetson has told us, the Government of India owe a debt of gratitude to the noble liberality with which the Chiefs have realised their obligations in their own afflicted territories. The plague, however, stares us gruesomely in the face and is ever reminding us of the efforts we are urgently called upon to make for the sanitary welfare of the people.

"Yet on every side there is indication of progress and of development, of which there is no better evidence than the increase in railway earnings, and the number of railways under construction, and with certain exceptions there is a general increase of revenue.

"The net result is a surplus of 253 lakhs of rupees, 122 lakhs of which we propose to devote to the remission of taxation, the relief of local bodies and the assistance of administrative improvement. In a country of great undeveloped resources it must often be a question whether a revenue surplus should be in the main devoted to the further development of the country or to the reduction of taxation of its population. For my own part I believe that the future prosperity of India depends so largely upon the welfare of its agricultural population that relief in the direction we propose will have a widespreading effect and will as a consequence further that development in other directions which we are so anxious to encourage. Sir Denzil Ibbetson has given us an insight into the valuable work of the Department he so ably administers, and if, after so short a residence in India, I may venture to give an opinion, I cannot say how fully I agree with him as to what I take to be his views in respect to agricultural indebtedness and agricultural expansion. We all know the cruel burden the former entails on the agricultural population; but I doubt the possibility of the Government of India ever being able to pay off this debt,

[*The President.*]

and, like the Hon'ble Member, I doubt the policy of their doing so if they could. I believe that co-operative societies, agricultural banks and carefully arranged systems of Government loans, coupled with the encouragement given to individual energy, will do much more to spoil the money-lenders' market and do it in a much more healthy way than any entire acceptance by Government of the debts of the agricultural community could ever do. Expert instruction in agriculture, will too, as years go on, undoubtedly conduce to the same success as has attended the scientific care which has done so much to realise for India the wealth of revenue contained in her magnificent forests.

"But though I am inclined to recognise agriculture as the staple industry of the country, I am far from losing sight of the great commercial development and the rapid expansion of trade, of which the Hon'ble Mr. Hewett has spoken. The records of the Department of Commerce and Industry tell us not only of over-sea trade, the improvement of our harbours, and the establishment of commercial relations with other countries, but also of the interior industrial development of India, much of which is only as yet beginning and the possibilities of which are so enormous; and nothing in the speech of the Hon'ble Member is to my mind more important than that sentence in which he conveyed the assurance that the Government of India earnestly desire to encourage local enterprise and that they mean to insist that in the case of articles required by Government which can be produced in this country at the same price and of the same quality as imported articles, the preference shall be given to local productions.

"I am in thorough sympathy with all the Hon'ble Rai Sri Ram Bahadur has said in this direction. His contribution to the debate on education generally has been most valuable, but in an industrial sense the attention he has drawn to technical education deserves our most careful consideration. Technical instruction in other countries is growing apace, though it is not so very long since the necessity for it was so generally admitted as it is now. Competition has forced it upon us. We must not lag behind. The wealth, the welfare, the strength of a country that would hold its own in the world must depend largely upon the employment of its manhood in the development of its own resources. But now-a-days, in these days of rapid and easy sea transport, and in the face of our system of open markets, the home producer and home manufacturer must be prepared to face foreign competition or to fail. I am afraid he cannot expect his fellow-countrymen for the sake of patriotism to buy his goods if they are inferior and more expensive than goods from other lands, and I say to the supporters of Swadeshi,—that much abused word—that if 'Swadeshi' means an earnest endeavour to develop home industries in an open market for the employment and for the supply of the people of India, no one will be more heartily with them than myself. But if by Swadeshi is meant an inability to recognise the signs of the times, a mistaken desire to maintain industrial systems long out of date, to create false markets by prohibiting the people of India from the purchase of better and cheaper goods, it will have no sympathy from me.

"The ancient hand-loom cannot compete with modern machinery. There are indigenous arts in India which I hope may be for ever preserved—the ingenuity, the characteristic skill of a people, should always be dear to them; but the success of modern industries and the preservation of indigenous industries is becoming every day more and more dependent upon scientific and technical knowledge, and if the resources of India are to be developed by the people of India, such development must depend largely upon local enterprise, upon the investment of Indian money and upon a recognition of the absolute necessity of expert training. There is no lack of opportunity for such native enterprise, which will well merit the assistance and encouragement the Hon'ble Rai Sri Ram Bahadur has so justly claimed for it.

"I have ventured to deal only very superficially with the chief points raised in this Debate and with which the Heads of Departments have so ably dealt—points which chiefly concern the resources of India, its revenue, and the welfare of its population. But there is, on the other hand, the heavy expenditure we have to face in many branches of the administration, and

[*The President.*]

chiefly in respect to the Army, to which the Hon'ble Mr. Gokhale has taken such strong exception. I have listened to all he has said with the respect due to one who very eloquently represents the advanced views of a section of the Indian people—views which, though we may perhaps often disagree with, are the result of a study of the Indian political life of today and of a patriotic desire to share in the administration of public affairs—views which I shall always be ready to listen to and discuss. Recent events may at first sight appear to justify much of what the Hon'ble Mr. Gokhale has said. Russia's reverses in the Far East and our alliance with Japan undoubtedly at the present moment minimise the dangers of our Indian frontier, but I am afraid I cannot follow the Hon'ble Mr. Gokhale in his conclusion that these dangers have disappeared for ever. He has told us that the tide of European aggression in China has been rolled back for good, that the power of Russia has been broken and that her prestige in Asia has gone. I am afraid these are mere assumptions which I can hardly accept. I am afraid I feel much more impelled to consider, what effect Russian reverses may have on the pride of a high-spirited military race, and I wonder in how long or in how short a time she may feel confident of recovering her lost prestige.

" Mr. Gokhale advises us to hang up our military reorganisation till a more disquieting situation arises; that is to say, wait till the moment of danger arises before we put our house in order—and to trust to a military scramble towards efficiency. I hope that the danger of such military scrambles has at last impressed their risks upon us.

" He has also referred to the position of the people of India in respect to the military services. The position is a difficult one, and in some points it is not satisfactory; but I do assert this, and I know my colleagues will agree with me, that the position is in no way due to a want of appreciation of the loyal services of the magnificent officers and soldiers of the Indian Army.

" His Excellency the Commander-in-Chief has so clearly placed before us the view he takes of military requirements and military reorganisation that I need say very little. He has devoted a brilliant ability to the task of placing the Army of India on a footing of sound efficiency—an efficiency which can guarantee security, whilst he has reminded us that in the midst of a rising prosperity and increasing cost of living we cannot ignore the daily comfort of the Indian troops who serve us.

" Military expenditure is necessarily heavy in respect to the up-keep of all great armies. The criticism of such expenditure is often short-sighted. The price paid for an army is the premium paid for the insurance of the country. The huge armies of modern nations are not due either to any tendency to over-insure or to the promptings of mere military ambition. They exist in the first place for the maintenance of peace, because nations know that on their armed strength depends their immunity from attack. No nation can hope to be great and prosperous without being strong amongst its fellows. Its wealth, the welfare of its people, its commerce, its investments, its interior development, depend upon its security from hostile pressure--a security guaranteed only by the efficiency of its military forces—by the power of the strong arm. As long as the whole world continues armed to the teeth we must be prepared to pay for the safety of our existence. I hope we shall never be deceived into a false security.

" It is pleasant to remember that their Royal Highnesses the Prince and Princess of Wales, though they deeply realised the wants of the loyal population who so enthusiastically received them, visited India when its future seemed full of promise. I trust that promise may be fulfilled and that ever-increasing revenues will help to solve the administrative problems which surround us, and will ensure the progress and happiness of the people."

The Council adjourned *sine die.*

J. M. MACPHERSON,
Secretary to the Government of India,
Legislative Department.

CALCUTTA;
The 30th March, 1906.